

**FRESNO UNIFIED SCHOOL DISTRICT  
BOARD AGENDA ITEM**

# Agenda Item B-21

AGENDA SECTION <i>(Check Box Below)</i>			
<b>A</b> CONSENT	<b>B</b> DISCUSSION	<b>C</b> RECEIVE	<b>RECOGNIZE/ PRESENT</b>
	<b>X</b>		

<b>Board Meeting</b> <b>Date: September 14, 2011</b>
---

<b>ACTION REQUESTED:</b> <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	<b>Approve</b>
---	----------------

<b>TITLE AND SUBJECT: Approve Unaudited Actual Financial Report for Fiscal Year 2010/11, Year-End Budget Revision for 2010/11, and Gann Limit for 2011/12</b>
---

<p><b>DESCRIPTION/DISCUSSION:</b> Included in the Board binders for the Board's consideration and approval are three reports: 2010/11 Unaudited Actual Financial Report, 2010/11 Year-End Budget Revision, and the 2011/12 Gann Limit. The Superintendent recommends approval.</p> <p>1) The 2010/11 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures, and ending fund balance for all the District's funds for the fiscal year ended June 30, 2011. Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.</p> <p>2) The 2010/11 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available district funds.</p> <p>3) Resolution No. 2011-06 is for adopting the district's Gann Appropriation Limit for fiscal year 2011/12. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.</p> <p><b>District Goals:</b> Approval addresses each of the four Fresno Unified School District Goals for 2008-2013 in that it supports student success through operational excellence.</p>
---

<p><b>FINANCIAL SUMMARY:</b> The year-end actuals for 2010/11 reflect the district's reserve at \$54 million which is significantly above the State minimum required level. The chart on the following page illustrates the different components of the Unrestricted General Fund ending balance at June 30, 2011.</p>
--

<p><b>PREPARED BY:</b> <i>Jacquie Canfield</i> Jacquie Canfield, Executive Director, Fiscal Services <i>(Signature Required)</i></p>	<p><b>DIVISION:</b> Administrative Services <b>PHONE:</b> 457-3907</p>
<p><b>DIVISION APPROVAL:</b> <i>Ruth F. Quinto</i> Ruth F. Quinto, Deputy Superintendent, CFO <i>(Signature Required by Associate Superintendent)</i></p>	<p><b>SUPERINTENDENT APPROVAL:</b> <i>[Signature]</i></p>

**Unaudited Actuals 2010/11**

**Unrestricted General Fund**

Below is a chart outlining the components of the Unrestricted Ending Fund Balance:

<b>Unrestricted General Fund Ending Balance 2010/11</b>	
Ending Fund Balance	\$ 57,372,888
Revolving Cash	85,404
Inventory	2,264,417
Prepaid Expenses	48,589
Coregis Projects	312,510
Other Designations	459,800
Donations	228,289
Reserve for Economic Uncertainties	53,973,879

The major differences from the estimated actuals to the Unaudited Actuals are:

1. **Revenue Limit** – The Revenue Limit increased from the estimated actuals by \$1.1 million. This is primarily due to the prior year revenue limit adjustment of \$500,000 and the state funding adjustments for unemployment expenses of \$500,000.
2. **State Income** – The State income increased \$3.3 million over estimated actuals primarily due to mandated claims and special education mandate income of \$2.8 million.
3. **Local Income** – The Local income, while overall is similar to the estimated actual, one-time revenues covered for the loss in income from the textbook inventory, and lower interest income due to lower cash position in the Unrestricted General Fund.
4. **Contribution from Unrestricted General Fund** – The District’s contributions from the Unrestricted General Fund were less than the estimated actuals by \$2.6 million. This is mainly due to savings in Special Education of \$2.4 million due to a higher utilization of the ARRA funds and State Mental Health income, Transportation of \$300,000, and a higher contribution to the Restricted Routine Maintenance of \$100,000. The schedule on the following pages lists the programs receiving contributions from the Unrestricted General Fund, and the actual contribution amounts.
5. **Expenses** – Overall, expenditures were lower than anticipated by \$1.5 million. This is mainly due to lower utility expenses and noncapital improvement projects.
6. **Designated Funds** – The ending balance includes \$1.0 million in funds that were allocated but not yet expended for technology, athletic facilities, donations and the Extended Day program. These funds will be reallocated in the 2011/12 budget and is expected to be fully expended by June 30, 2011.

In addition to the items discussed on page 2, the following information is provided:

**Unrestricted Contributions Towards Restricted Programs** – Below is a list of the district’s unrestricted contributions to the following programs in 2010/11:

<b>Restricted Program</b>	<b>General Fund Contribution</b>
Community Day Schools	\$ 1,144,139
Special Education	19,788,174
Special Education - Infant Program	854,293
Transportation-Home To School	1,719,938
Transportation-Special Education	4,834,672
Ongoing & Major Maintenance Account	18,671,318
<b>Total</b>	<b>\$47,012,534</b>

**Restricted General Fund** – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$7.5 million as reflected in the chart below.

<b>Restricted Entitlement Funds</b>	<b>Ending Balance 2009/10</b>
Economic Impact Aid/Limit English Proficient	\$1,059,765
Economic Impact Aid/State Compulsory Education	1,823
English Language Acquisition	231,033
Medi-Cal	1,025,375
Quality Education Investment Act	5,141,710
<b>Total</b>	<b>\$7,459,706</b>

**Economic Stimulus Funds** – The district will receive \$108 million in one-time economic stimulus funds over three years. Of these funds, \$90.3 million needs to be spent by September 2011. In 2009/10 \$47.4 million of these funds were spent. The 2010/11 budget was projected to utilize \$40.32 million of these funds. The district actually spent \$41.98 million of these funds.

<b>Economic Stimulus Funds (in millions)</b>	<b>2010/11 Planned Utilization</b>	<b>2010/11 Actuals</b>
Stabilization Funds	\$3.25	\$3.25
Title I	29.95	29.95
Special Education Funds	3.41	5.31
School Improvement Grants	1.57	1.57
Title II EETT	2.00	1.76
McKinney Vento (Homeless)	0.08	0.08
Child, Infant, & Toddler	0.06	0.06
<b>Total</b>	<b>\$40.32</b>	<b>\$41.98</b>

**Reserve Levels** – As previously reported to the Board, the District has six types of reserves. The following table lists the change in the reserve levels for 2010/11.

Reserve Type (in millions)	07/01/10	Change	06/30/11	2010/11 Recommended Level
Unrestricted General Fund	\$38.11	\$15.89	\$53.97	\$ 45.08 <sup>(5)</sup>
Workers' Compensation	\$25.51	(\$4.61)	\$20.90	\$ 31.00 <sup>(3)</sup>
General Liability Reserve	\$ 0.96	(\$0.05)	\$ 0.91	\$ 0.91 <sup>(3)</sup>
Health Fund IBNP <sup>(1)</sup>	\$14.57	\$1.28	\$15.85	\$ 15.85 <sup>(3)</sup>
Retiree Lifetime Health Liability	\$14.60	\$ 1.00	\$15.60	\$981.00 <sup>(4)</sup>
Health Fund Unencumbered Reserves	\$30.32	(\$23.12)	\$ 7.20	\$ 30.20 <sup>(2)</sup>

- <sup>(1)</sup> IBNP is an acronym for "Incurred But Not Paid" claims.  
<sup>(2)</sup> Recommended level is provided by the Joint Health Management Board contracted consultant.  
<sup>(3)</sup> Recommended level is provided by actuarial study.  
<sup>(4)</sup> Recommended level is provided by actuarial study dated November 2010.  
<sup>(5)</sup> Represents the reserve level for economic uncertainties as presented to the Board in June 2011.

**Other Funds' Ending Balances for 2010/11** – In addition to the General Fund information provided above, the following information is provided on the District's other fund types:

Other Funds	Beginning Fund Balance 2010/11	Net Change	Ending Fund Balance 2010/11
Adult Education	\$150,000	\$ 1,121,203	\$1,271,203
Child Development	\$212,527	(\$29,470)	\$183,057
Deferred Maintenance	\$3,435,429	(\$262,737)	\$3,172,692
County School Facilities	\$17,713,802	(\$10,491,434)	\$7,222,368
Adult Education Building	\$2,983,512	\$56,224	\$3,039,736
Measure K Series F/G	\$11,820,454	\$11,820,454	\$0
Capital Facilities (Developer Fees)	\$11,899,056	\$800,532	\$12,699,588
Special Reserve-1977/87 Measure A	\$22,747,617	(\$12,359,052)	\$10,388,565
Bond Interest & Redemption	\$15,278,808	\$252,034	\$15,539,842
1977/87 Tax Override	\$870,036	(\$870,036)	\$0
Cafeteria Enterprise	\$17,888,041	(\$1,268,379)	\$16,619,662
Health Benefits	\$47,416,710	(\$21,825,664)	\$25,591,046
Liability	\$2,742,336	(\$2,343,258)	\$399,078
Workers' Compensation	(\$6,908,170)	(\$3,149,644)	(\$10,057,814)
Defined Benefits Plan	\$7,940,156	\$775,041	\$8,715,197
COP Debt Service Fund	\$9,521,431	(\$2,053,810)	\$7,467,621

**Charter Schools** - A summary of the ending balances for each of the charter schools is provided below.

<b>Charter Schools</b>	<b>Beginning Fund Balance 2010/11</b>	<b>Net Change</b>	<b>Ending Fund Balance 2010/11</b>
Academy for Civil Entrepreneur Leadership	Charter requested an extension		
Carter G Woodson Public Charter	\$631,263	\$9,300	\$640,563
Morris E Dailey Charter	\$0	\$336,402	\$336,402
New Millennium Institute <sup>(1)</sup>	\$57,328	\$182,435	\$239,763
Sierra Charter	\$1,435,248	\$313,395	\$1,748,643
School of Unlimited Learning	\$0	\$0	\$0
University High	\$9,873,935	(\$4,618,410)	\$5,255,525
Valley Arts and Sciences Academy <sup>(2)</sup>	\$278,018	(\$41,255)	\$236,763
Valley Preparatory Academy <sup>(3)</sup>	\$23,815	\$413,041	\$436,856

<sup>(1)</sup> New Millennium Institute beginning balance was restated (\$41,139).

<sup>(2)</sup> Valley Arts and Sciences Academy beginning balance was restated (\$30,773).

<sup>(3)</sup> Valley Preparatory beginning balance was restated \$9,854.

**Year-End Budget Revision 2010/11** – The 2010/11 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds. The funds submitted for the Board’s consideration include: Cafeteria Fund, Bond Interest and Redemption Fund, COP Debt Service Fund, and Special Reserve Fund. The budget revision documents follow the State Unaudited Actuals Report.

- The Cafeteria Fund recognizes the increase cost of personnel and increase food costs for fresh produce.
- The Bond Interest and Redemption Fund revision is related to the bond refunding completed in the fall 2010.
- The COP Debt Service Fund recognizes the additional debt service payment made early to save the district over \$100,000 in interest payments.
- The Special Reserve recognizes additional transfers due to projects being completed sooner than anticipated.

**Gann Limit 2011/12** – Included in the Board binders is Resolution 2011-06 for adopting the District’s Gann Appropriation Limit for fiscal year 2011/12. The Gann Limit is included in the Unaudited Actuals Financial Report for the fiscal year ended June 30, 2011. Each year the District must approve an appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any additional questions, please contact either Jacquie Canfield at 457-3907, or Ruth Quinto at 457-6226. Thank you.

**Fresno Unified School District  
2010-11 Unaudited Actuals**

FUND_NAME	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance
General Fund Unrestricted	\$ 43,451,940	\$ 426,341,901	\$ 358,343,265	\$ (54,077,689)	\$ 57,372,888
General Fund Restricted	\$ 18,459,673	\$ 218,350,420	\$ 276,362,920	\$ 47,012,534	\$ 7,459,707
<b>Total General Fund</b>	<b>\$ 61,911,613</b>	<b>\$ 644,692,321</b>	<b>\$ 634,706,184</b>	<b>\$ (7,065,156)</b>	<b>\$ 64,832,594</b>
Adult Education Fund	\$ 150,000	\$ 2,314,020	\$ 8,299,930	\$ 7,107,113	\$ 1,271,203
Child Development Fund	\$ 212,527	\$ 8,570,842	\$ 8,600,312	\$ -	\$ 183,057
Deferred Maintenance Fund	\$ 3,435,429	\$ 27,801	\$ 3,646,947	\$ 3,356,409	\$ 3,172,692
Developer Fee Fund	\$ 11,899,056	\$ 1,631,575	\$ 819,086	\$ (41,957)	\$ 12,669,588
Adult Ed Blg Fund	\$ 2,983,512	\$ 56,224	\$ -	\$ -	\$ 3,039,736
Measure K Series F Fund	\$ 11,820,454	\$ 213,025	\$ 24,500	\$ (12,008,979)	\$ -
Measure K - Series G Fund (Refunding)	\$ -	\$ -	\$ 185,858	\$ 185,858	\$ -
<b>Total Building Funds</b>	<b>\$ 14,803,966</b>	<b>\$ 269,249</b>	<b>\$ 210,358</b>	<b>\$ (11,823,121)</b>	<b>\$ 3,039,736</b>
County School Facility Fund	\$ 17,713,802	\$ 15,580,471	\$ 45,457,630	\$ 19,385,724	\$ 7,222,368
Special Reserve for Capital Outlay	\$ 22,747,617	\$ 745,435	\$ 166,919	\$ (12,937,568)	\$ 10,388,565
Total Bond Int and Redemption	\$ 15,287,808	\$ 26,455,165	\$ 37,611,239	\$ 11,408,108	\$ 15,539,842
COP Debt Service Fund	\$ 9,521,431	\$ 302,668	\$ 13,520,694	\$ 11,164,216	\$ 7,467,621
1977/78 Tax Override Fund	\$ 870,036	\$ 8,089,766	\$ -	\$ (8,959,802)	\$ -
Cafeteria Fund	\$ 17,888,041	\$ 35,478,513	\$ 36,746,892	\$ -	\$ 16,619,662
Health Fund	\$ 47,416,710	\$ 109,445,854	\$ 131,271,518	\$ -	\$ 25,591,046
Liability Fund	\$ 2,742,336	\$ 3,223,592	\$ 5,566,850	\$ -	\$ 399,078
Workers' Compensation Fund	\$ (6,908,170)	\$ 2,489,134	\$ 5,638,778	\$ -	\$ (10,057,814)
Defined Benefits Fund	\$ 7,940,156	\$ 1,362,218	\$ 587,177	\$ -	\$ 8,715,197
<b>Total Internal Service Funds</b>	<b>\$ 51,191,032</b>	<b>\$ 116,520,797</b>	<b>\$ 143,064,322</b>	<b>\$ -</b>	<b>\$ 24,647,507</b>
<b>TOTALS</b>	<b>\$ 227,632,358</b>	<b>\$ 860,678,623</b>	<b>\$ 932,850,513</b>	<b>\$ 11,593,966</b>	<b>\$ 167,054,435</b>

**Charter Schools**

	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance	Actual ADA
A Civil Entrepreneur Leadership						76
Charter has requested an extention						
Carter G Woodson Public Charter	\$ 631,263	\$ 2,876,547	\$ 2,867,247.13	\$ -	\$ 640,563	344
Morris E Dailey Charter	\$ -	\$ 1,673,620	\$ 1,512,218	\$ 175,000	\$ 336,402	218
New Millennium Institute	\$ 57,328	\$ 2,230,872	\$ 2,048,437	\$ -	\$ 239,763	268
Sierra	\$ 1,435,248	\$ 5,223,911	\$ 4,910,516	\$ -	\$ 1,748,643	698
School of Unlimited Learning	\$ -	\$ 2,465,149	\$ 2,465,149	\$ -	\$ -	191
University High	\$ 9,873,935	\$ 3,363,628	\$ 7,982,038	\$ -	\$ 5,255,525	461
Valley Arts and Sciences Academy	\$ 278,018	\$ 2,180,581	\$ 2,221,836	\$ -	\$ 236,763	261
Valley Preparatory Academy	\$ 23,815	\$ 2,218,035	\$ 1,804,994	\$ -	\$ 436,856	277

**FRESNO UNIFIED SCHOOL DISTRICT**

**2010/11 UNAUDITED ACTUALS**

**FINANCIAL REPORT**

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2010-11 Unaudited Actuals	2011-12 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund	G	
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units		
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	G
56	Debt Service Fund	G	G
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund		
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
51A	Analysis of Bonded Indebtedness	S	
53A	Analysis of Restricted Levies		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals		
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities	S	
DAY	Community Day Schools		
DEBT	Schedule of Long-Term Liabilities	S	



G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	347,126,396.65	12,395,056.56	359,521,453.21	300,969,572.00	11,508,081.00	312,477,653.00	-13.1%
2) Federal Revenue		8100-8299	65,207.98	106,690,624.51	106,755,832.49	75,000.00	111,576,463.00	111,651,463.00	4.6%
3) Other State Revenue		8300-8599	74,201,139.42	86,402,262.33	160,603,401.75	66,157,450.00	81,235,224.00	147,392,674.00	-8.2%
4) Other Local Revenue		8600-8799	4,949,157.38	12,862,476.25	17,811,633.63	4,691,168.00	8,033,602.00	12,724,770.00	-28.6%
5) TOTAL, REVENUES			426,341,901.43	218,350,419.65	644,692,321.08	371,893,190.00	212,353,370.00	584,246,560.00	-9.4%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	202,575,000.33	110,796,513.98	313,371,514.31	181,474,835.00	102,710,932.00	284,185,767.00	-9.3%
2) Classified Salaries		2000-2999	46,225,769.71	46,311,960.99	92,537,730.70	44,489,922.00	41,946,334.00	86,436,256.00	-6.6%
3) Employee Benefits		3000-3999	84,133,994.72	55,693,459.68	139,827,454.40	82,222,865.00	60,291,401.00	142,514,266.00	1.9%
4) Books and Supplies		4000-4999	6,065,454.56	23,147,223.01	29,212,677.57	7,330,590.00	33,841,049.00	41,171,639.00	40.9%
5) Services and Other Operating Expenditures		5000-5999	29,040,958.82	23,843,057.38	52,884,016.20	29,395,438.00	25,495,579.00	54,891,017.00	3.8%
6) Capital Outlay		6000-6999	588,628.34	5,165,221.00	5,753,849.34	99,969.00	427,090.00	527,059.00	-90.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,210,360.80	1,753,929.11	2,964,289.91	1,209,321.00	200,000.00	1,409,321.00	-52.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,496,902.54)	9,651,554.45	(1,845,348.09)	(10,898,755.00)	9,176,646.00	(1,722,109.00)	-6.7%
9) TOTAL, EXPENDITURES			358,343,264.74	276,362,919.60	634,706,184.34	335,324,185.00	274,089,031.00	609,413,216.00	-4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			67,998,636.69	(58,012,499.95)	9,986,136.74	36,569,005.00	(61,735,661.00)	(25,166,656.00)	-352.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	41,957.29	3,356,409.00	3,398,366.29	27,000.00	3,356,409.00	3,383,409.00	-0.4%
b) Transfers Out		7600-7629	7,107,113.00	3,356,409.00	10,463,522.00	3,117,145.00	3,356,409.00	6,473,554.00	-38.1%
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	(47,012,533.76)	47,012,533.76	0.00	(48,499,224.00)	48,499,224.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,077,689.47)	47,012,533.76	(7,065,155.71)	(51,589,369.00)	48,499,224.00	(3,090,145.00)	-56.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,920,947.22	(10,999,966.19)	2,920,981.03	(15,020,364.00)	(13,236,437.00)	(28,256,801.00)	-1067.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,451,940.48	18,459,672.72	61,911,613.20	57,372,887.70	7,459,706.53	64,832,594.23	4.7%
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)			43,451,940.48	18,459,672.72	61,911,613.20	57,372,887.70	7,459,706.53	64,832,594.23	4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,451,940.48	18,459,672.72	61,911,613.20	57,372,887.70	7,459,706.53	64,832,594.23	4.7%
2) Ending Balance, June 30 (E + F1e)			57,372,887.70	7,459,706.53	64,832,594.23	42,352,523.70	(5,776,730.47)	36,575,793.23	-43.6%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	85,403.44	0.00	85,403.44				
Stores		9712	2,264,416.94	0.00	2,264,416.94				
Prepaid Expenditures		9713	48,589.00	0.00	48,589.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	53,973,879.32	0.00	53,973,879.32				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	1,000,599.00	0.00	1,000,599.00				
Coregis	0000	9780	312,510.00		312,510.00				
Donations	0000	9780	228,289.00		228,289.00				
Talent Management	0000	9780	213,000.00		213,000.00				
Enterprise Resource Planning System	0000	9780	154,000.00		154,000.00				
Extended Day	0000	9780	92,800.00		92,800.00				
c) Undesignated Amount		9790	0.00	7,459,706.53	7,459,706.53				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				0.00	0.00	0.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	0.00	0.00	
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				0.00	0.00	0.00	
Unassigned/Unappropriated Amount		9790				42,352,523.70	(5,776,730.47)	36,575,793.23	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	12,186,914.90	(877,439.26)	11,309,475.64				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	277,891.79	0.00	277,891.79				
c) in Revolving Fund		9130	85,403.44	0.00	85,403.44				
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	108,947,801.71	33,361,825.06	142,309,626.77				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	10,032,276.34	0.00	10,032,276.34				
6) Stores		9320	2,264,416.94	0.00	2,264,416.94				
7) Prepaid Expenditures		9330	48,589.00	0.00	48,589.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			133,843,294.12	32,484,385.80	166,327,679.92				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	43,866,472.40	5,279,610.52	49,146,082.92				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	32,603,934.02	0.00	32,603,934.02				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	19,745,068.75	19,745,068.75				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			76,470,406.42	25,024,679.27	101,495,085.69				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			57,372,887.70	7,459,706.53	64,832,594.23				

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	313,758,158.74	0.00	313,758,158.74	269,212,601.00	0.00	269,212,601.00	-14.2%
Charter Schools General Purpose Entitlement - State Aid		8015	1,014,992.00	0.00	1,014,992.00	1,079,416.00	0.00	1,079,416.00	6.3%
State Aid - Prior Years		8019	567,941.57	0.00	567,941.57	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	750,145.80	0.00	750,145.80	775,600.00	0.00	775,600.00	3.4%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	290,205.87	0.00	290,205.87	290,192.00	0.00	290,192.00	0.0%
County & District Taxes Secured Roll Taxes		8041	46,873,184.89	0.00	46,873,184.89	47,342,998.00	0.00	47,342,998.00	1.0%
Unsecured Roll Taxes		8042	2,839,451.89	0.00	2,839,451.89	2,748,444.00	0.00	2,748,444.00	-3.2%
Prior Years' Taxes		8043	543,588.96	0.00	543,588.96	208,059.00	0.00	208,059.00	-61.7%
Supplemental Taxes		8044	478,870.86	0.00	478,870.86	778,276.00	0.00	778,276.00	62.5%
Education Revenue Augmentation Fund (ERAF)		8045	(8,116,892.69)	0.00	(8,116,892.69)	(8,482,554.00)	0.00	(8,482,554.00)	4.5%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	768,225.00	0.00	768,225.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	587,689.34	0.00	587,689.34	266,403.00	0.00	266,403.00	-54.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	6,360.18	0.00	6,360.18	0.00	0.00	0.00	-100.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(3,180.09)	0.00	(3,180.09)	0.00	0.00	0.00	-100.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>360,358,742.32</b>	<b>0.00</b>	<b>360,358,742.32</b>	<b>314,219,435.00</b>	<b>0.00</b>	<b>314,219,435.00</b>	<b>-12.8%</b>
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(12,395,056.56)		(12,395,056.56)	(11,508,081.00)		(11,508,081.00)	-7.2%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		426,450.00	426,450.00		374,612.00	374,612.00	-12.2%
Special Education ADA Transfer	6500	8091		11,968,606.56	11,968,606.56		11,133,469.00	11,133,469.00	-7.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	1,331,695.00	0.00	1,331,695.00	639,470.00	0.00	639,470.00	-52.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,168,984.11)	0.00	(2,168,984.11)	(2,381,252.00)	0.00	(2,381,252.00)	9.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>347,126,396.65</b>	<b>12,395,056.56</b>	<b>359,521,453.21</b>	<b>300,969,572.00</b>	<b>11,508,081.00</b>	<b>312,477,653.00</b>	<b>-13.1%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	18,729,755.00	18,729,755.00	0.00	15,740,077.00	15,740,077.00	-16.0%
Special Education Discretionary Grants		8182	0.00	1,395,629.83	1,395,629.83	0.00	1,067,324.00	1,067,324.00	-23.5%
Child Nutrition Programs		8220	0.00	534,661.51	534,661.51	0.00	596,280.00	596,280.00	11.5%
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		78,191,525.24	78,191,525.24		89,319,285.00	89,319,285.00	14.2%
Vocational and Applied Technology Education	3500-3699	8290		949,557.87	949,557.87		835,611.00	835,611.00	-12.0%
Safe and Drug Free Schools	3700-3799	8290		113,793.00	113,793.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	65,207.98	6,775,702.06	6,840,910.04	75,000.00	4,017,886.00	4,092,886.00	-40.2%
<b>TOTAL, FEDERAL REVENUE</b>			<b>65,207.98</b>	<b>106,690,624.51</b>	<b>106,755,832.49</b>	<b>75,000.00</b>	<b>111,576,463.00</b>	<b>111,651,463.00</b>	<b>4.6%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		266,104.00	266,104.00		242,808.00	242,808.00	-8.8%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		37,016,904.78	37,016,904.78		35,826,492.00	35,826,492.00	-3.2%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		2,985,999.00	2,985,999.00		2,977,094.00	2,977,094.00	-0.3%
Economic Impact Aid	7090-7091	8311		21,240,307.00	21,240,307.00		21,240,307.00	21,240,307.00	0.0%
Spec. Ed. Transportation	7240	8311		1,077,569.00	1,077,569.00		1,074,590.00	1,074,590.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,105,771.00	1,105,771.00	0.00	1,101,078.00	1,101,078.00	-0.4%
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	17,000,996.00	0.00	17,000,996.00	13,255,767.00	0.00	13,255,767.00	-22.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,737,542.00	0.00	2,737,542.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	8,413,857.00	1,465,066.16	9,878,923.16	8,359,521.00	1,317,943.00	9,677,464.00	-2.0%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence									



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		14,856,600.00	14,856,600.00		11,911,200.00	11,911,200.00	-19.8%
All Other State Revenue	All Other	8590	46,048,744.42	6,387,941.39	52,436,685.81	44,542,162.00	5,543,712.00	50,085,874.00	-4.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>74,201,139.42</b>	<b>86,402,262.33</b>	<b>160,603,401.75</b>	<b>66,157,450.00</b>	<b>81,235,224.00</b>	<b>147,392,674.00</b>	<b>-8.2%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>OTHER LOCAL REVENUE</b>									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	1,041,843.00	1,041,843.00	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	45,155.07	0.00	45,155.07	37,140.00	0.00	37,140.00	-17.8%
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	387,676.84	0.00	387,676.84	368,061.00	0.00	368,061.00	-5.1%
Interest		8660	636,582.92	0.00	636,582.92	800,000.00	0.00	800,000.00	25.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		623,969.72	623,969.72		700,000.00	700,000.00	12.2%
Interagency Services	All Other	8677	0.00	2,015,432.30	2,015,432.30	0.00	2,331,152.00	2,331,152.00	15.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	797,876.12	0.00	797,876.12	852,486.00	0.00	852,486.00	6.8%
Other Local Revenue									

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	3,180.09	0.00	3,180.09	0.00	0.00	0.00	-100.0%
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	3,078,686.34	9,181,231.23	12,259,917.57	2,633,481.00	5,002,450.00	7,635,931.00	-37.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,949,157.38</b>	<b>12,862,476.25</b>	<b>17,811,633.63</b>	<b>4,691,168.00</b>	<b>8,033,602.00</b>	<b>12,724,770.00</b>	<b>-28.6%</b>
<b>TOTAL, REVENUES</b>			<b>426,341,901.43</b>	<b>218,350,419.65</b>	<b>644,692,321.08</b>	<b>371,893,190.00</b>	<b>212,353,370.00</b>	<b>584,246,560.00</b>	<b>-9.4%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	179,028,256.18	73,956,641.04	252,984,897.22	159,142,857.00	72,203,805.00	231,346,662.00	-8.6%
Certificated Pupil Support Salaries		1200	3,337,142.02	14,056,451.14	17,393,593.16	3,149,373.00	14,239,646.00	17,389,019.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,811,859.43	18,469,199.02	38,281,058.45	19,016,426.00	13,718,933.00	32,735,359.00	-14.5%
Other Certificated Salaries		1900	397,742.70	4,314,222.78	4,711,965.48	166,179.00	2,548,548.00	2,714,727.00	-42.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>202,575,000.33</b>	<b>110,796,513.98</b>	<b>313,371,514.31</b>	<b>181,474,835.00</b>	<b>102,710,932.00</b>	<b>284,185,767.00</b>	<b>-9.3%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,205,431.88	17,423,518.39	18,628,950.27	1,095,582.00	16,194,534.00	17,290,116.00	-7.2%
Classified Support Salaries		2200	21,922,531.36	21,217,814.77	43,140,346.13	20,338,181.00	18,987,630.00	39,325,811.00	-8.8%
Classified Supervisors' and Administrators' Salaries		2300	4,524,182.32	1,824,951.63	6,349,133.95	4,443,070.00	1,896,736.00	6,339,806.00	-0.1%
Clerical, Technical and Office Salaries		2400	17,328,904.00	4,991,748.95	22,320,652.95	17,113,794.00	4,115,273.00	21,229,067.00	-4.9%
Other Classified Salaries		2900	1,244,720.15	853,927.25	2,098,647.40	1,499,295.00	752,161.00	2,251,456.00	7.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>46,225,769.71</b>	<b>46,311,960.99</b>	<b>92,537,730.70</b>	<b>44,489,922.00</b>	<b>41,946,334.00</b>	<b>86,436,256.00</b>	<b>-6.6%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	16,397,281.02	8,745,245.07	25,142,526.09	14,752,107.00	8,157,897.00	22,910,004.00	-8.9%
PERS		3201-3202	4,546,251.93	4,009,226.50	8,555,478.43	4,688,543.00	4,028,924.00	8,717,467.00	1.9%
OASDI/Medicare/Alternative		3301-3302	5,901,850.61	4,707,288.96	10,609,139.57	5,656,012.00	4,403,828.00	10,059,840.00	-5.2%
Health and Welfare Benefits		3401-3402	37,393,362.79	24,839,578.05	62,232,940.84	34,319,022.00	23,097,836.00	57,416,858.00	-7.7%
Unemployment Insurance		3501-3502	1,755,764.66	1,149,248.11	2,905,012.77	3,598,835.00	1,604,114.00	5,202,949.00	79.1%
Workers' Compensation		3601-3602	1,312,908.61	808,846.27	2,121,754.88	3,547,601.00	2,266,981.00	5,814,582.00	174.0%
OPEB, Allocated		3701-3702	16,029,763.56	10,675,453.54	26,705,217.10	14,712,959.00	9,963,611.00	24,676,570.00	-7.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	647,056.29	591,616.69	1,238,672.98	154,277.00	425,285.00	579,562.00	-53.2%
Other Employee Benefits		3901-3902	149,755.25	166,956.49	316,711.74	793,509.00	6,342,925.00	7,136,434.00	2153.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>84,133,994.72</b>	<b>55,693,459.68</b>	<b>139,827,454.40</b>	<b>82,222,865.00</b>	<b>60,291,401.00</b>	<b>142,514,266.00</b>	<b>1.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	150,592.75	477,156.06	627,748.81	382,645.00	24,509.00	407,154.00	-35.1%
Books and Other Reference Materials		4200	88,632.95	1,156,129.33	1,244,762.28	99.00	1,405,223.00	1,405,322.00	12.9%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	5,161,207.58	17,831,119.32	22,992,326.90	6,127,886.00	29,778,233.00	35,906,119.00	56.2%
Noncapitalized Equipment		4400	650,516.01	3,200,226.95	3,850,742.96	819,960.00	2,059,132.00	2,879,092.00	-25.2%
Food		4700	14,505.27	482,591.35	497,096.62	0.00	573,952.00	573,952.00	15.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,065,454.56</b>	<b>23,147,223.01</b>	<b>29,212,677.57</b>	<b>7,330,590.00</b>	<b>33,841,049.00</b>	<b>41,171,639.00</b>	<b>40.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	885,473.99	16,970,732.63	17,856,206.62	1,824,760.00	16,317,975.00	18,142,735.00	1.6%
Travel and Conferences		5200	276,836.62	1,154,859.18	1,431,695.80	266,130.00	798,179.00	1,064,309.00	-25.7%
Dues and Memberships		5300	107,176.20	1,295.00	108,471.20	101,013.00	13,627.00	114,640.00	5.7%
Insurance		5400 - 5450	1,846,986.11	1,166,340.58	3,013,326.69	1,661,952.00	1,062,228.00	2,724,180.00	-9.6%
Operations and Housekeeping Services		5500	15,677,797.59	47,004.49	15,724,802.08	16,164,414.00	71,392.00	16,235,806.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,461,432.41	2,943,986.70	6,405,419.11	3,424,078.00	3,132,509.00	6,556,587.00	2.4%
Transfers of Direct Costs		5710	651,694.97	(651,694.97)	0.00	99,960.00	(99,960.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(88,826.93)	(4,291,334.33)	(4,380,161.26)	(102,266.00)	(4,154,840.00)	(4,257,106.00)	-2.8%
Professional/Consulting Services and Operating Expenditures		5800	5,498,521.88	6,458,247.19	11,956,769.07	5,239,175.00	8,309,173.00	13,548,348.00	13.3%
Communications		5900	723,865.98	43,620.91	767,486.89	716,222.00	45,296.00	761,518.00	-0.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,040,958.82</b>	<b>23,843,057.38</b>	<b>52,884,016.20</b>	<b>29,395,438.00</b>	<b>25,495,579.00</b>	<b>54,891,017.00</b>	<b>3.8%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>CAPITAL OUTLAY</b>									
Land		6100	2,960.59	0.00	2,960.59	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	463,674.17	0.00	463,674.17	505.00	61,471.00	61,976.00	-86.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	111,297.69	0.00	111,297.69	99,464.00	305,528.00	404,992.00	263.9%
Equipment Replacement		6500	10,695.89	5,165,221.00	5,175,916.89	0.00	60,091.00	60,091.00	-98.8%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>588,628.34</b>	<b>5,165,221.00</b>	<b>5,753,849.34</b>	<b>99,969.00</b>	<b>427,090.00</b>	<b>527,059.00</b>	<b>-90.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	42,480.00	0.00	42,480.00	0.00	0.00	0.00	-100.0%
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	0.00	915,718.66	915,718.66	0.00	200,000.00	200,000.00	-78.2%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		838,210.45	838,210.45		0.00	0.00	-100.0%
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	664,823.00	0.00	664,823.00	664,823.00	0.00	664,823.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	503,057.80	0.00	503,057.80	544,498.00	0.00	544,498.00	8.2%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,210,360.80</b>	<b>1,753,929.11</b>	<b>2,964,289.91</b>	<b>1,209,321.00</b>	<b>200,000.00</b>	<b>1,409,321.00</b>	<b>-52.5%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(9,651,554.45)	9,651,554.45	0.00	(9,176,646.00)	9,176,646.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,845,348.09)	0.00	(1,845,348.09)	(1,722,109.00)	0.00	(1,722,109.00)	-6.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(11,496,902.54)</b>	<b>9,651,554.45</b>	<b>(1,845,348.09)</b>	<b>(10,898,755.00)</b>	<b>9,176,646.00</b>	<b>(1,722,109.00)</b>	<b>-6.7%</b>
<b>TOTAL, EXPENDITURES</b>			<b>358,343,264.74</b>	<b>276,362,919.60</b>	<b>634,706,184.34</b>	<b>335,324,185.00</b>	<b>274,089,031.00</b>	<b>609,413,216.00</b>	<b>-4.0%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	41,957.29	3,356,409.00	3,398,366.29	27,000.00	3,356,409.00	3,383,409.00	-0.4%
(a) TOTAL, INTERFUND TRANSFERS IN			41,957.29	3,356,409.00	3,398,366.29	27,000.00	3,356,409.00	3,383,409.00	-0.4%
<b>INTERFUND TRANSFERS OUT</b>									
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	3,356,409.00	3,356,409.00	0.00	3,356,409.00	3,356,409.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,107,113.00	0.00	7,107,113.00	3,117,145.00	0.00	3,117,145.00	-56.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			7,107,113.00	3,356,409.00	10,463,522.00	3,117,145.00	3,356,409.00	6,473,554.00	-38.1%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(47,012,533.76)	47,012,533.76	0.00	(48,499,224.00)	48,499,224.00	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			(47,012,533.76)	47,012,533.76	0.00	(48,499,224.00)	48,499,224.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(54,077,689.47)	47,012,533.76	(7,065,155.71)	(51,589,369.00)	48,499,224.00	(3,090,145.00)	-56.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	347,126,396.65	12,395,056.56	359,521,453.21	300,969,572.00	11,508,081.00	312,477,653.00	-12.8%
2) Federal Revenue		8100-8299	65,207.98	106,690,624.51	106,755,832.49	75,000.00	111,576,463.00	111,651,463.00	4.6%
3) Other State Revenue		8300-8599	74,201,139.42	86,402,262.33	160,603,401.75	66,157,450.00	81,235,224.00	147,392,674.00	-8.2%
4) Other Local Revenue		8600-8799	4,949,157.38	12,862,476.25	17,811,633.63	4,691,168.00	8,033,602.00	12,724,770.00	-28.6%
5) TOTAL, REVENUES			426,341,901.43	218,350,419.65	644,692,321.08	371,893,190.00	212,353,370.00	584,246,560.00	-9.2%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		237,348,010.92	141,159,553.40	378,507,564.32	215,427,070.00	154,110,332.00	369,537,402.00	-2.4%
2) Instruction - Related Services	2000-2999		38,569,144.07	53,242,469.35	91,811,613.42	37,516,283.00	43,021,810.00	80,538,093.00	-12.3%
3) Pupil Services	3000-3999		9,519,511.55	46,825,740.39	56,345,251.94	8,427,895.00	41,999,875.00	50,427,770.00	-10.5%
4) Ancillary Services	4000-4999		4,412,677.48	4,353,726.20	8,766,403.68	4,317,481.00	4,823,878.00	9,141,359.00	4.3%
5) Community Services	5000-5999		1,199,001.67	2,605.86	1,201,607.53	906,620.00	65,855.00	972,475.00	-19.1%
6) Enterprise	6000-6999		1,653,051.75	8,102.98	1,661,154.73	1,567,147.00	0.00	1,567,147.00	-5.7%
7) General Administration	7000-7999		12,704,682.47	9,765,725.51	22,470,407.98	15,378,666.00	10,311,676.00	25,690,342.00	14.3%
8) Plant Services	8000-8999		51,726,824.03	19,251,066.80	70,977,890.83	50,573,702.00	19,555,605.00	70,129,307.00	-1.2%
9) Other Outgo	9000-9999	Except 7600-7699	1,210,360.80	1,753,929.11	2,964,289.91	1,209,321.00	200,000.00	1,409,321.00	-52.5%
10) TOTAL, EXPENDITURES			358,343,264.74	276,362,919.60	634,706,184.34	335,324,185.00	274,089,031.00	609,413,216.00	-4.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>									
			67,998,636.69	(58,012,499.95)	9,986,136.74	36,569,005.00	(61,735,661.00)	(25,166,656.00)	-352.0%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	41,957.29	3,356,409.00	3,398,366.29	27,000.00	3,356,409.00	3,383,409.00	-0.4%
b) Transfers Out		7600-7629	7,107,113.00	3,356,409.00	10,463,522.00	3,117,145.00	3,356,409.00	6,473,554.00	-38.1%
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	(47,012,533.76)	47,012,533.76	0.00	(48,499,224.00)	48,499,224.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,077,689.47)	47,012,533.76	(7,065,155.71)	(51,589,369.00)	48,499,224.00	(3,090,145.00)	-56.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			13,920,947.22	(10,999,966.19)	2,920,981.03	(15,020,364.00)	(13,236,437.00)	(28,256,801.00)	-1067.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	43,451,940.48	18,459,672.72	61,911,613.20	57,372,887.70	7,459,706.53	64,832,594.23	4.7%
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)			43,451,940.48	18,459,672.72	61,911,613.20	57,372,887.70	7,459,706.53	64,832,594.23	4.7%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			43,451,940.48	18,459,672.72	61,911,613.20	57,372,887.70	7,459,706.53	64,832,594.23	4.7%
2) Ending Balance, June 30 (E + F1e)			57,372,887.70	7,459,706.53	64,832,594.23	42,352,523.70	(5,776,730.47)	36,575,793.23	-43.6%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	85,403.44	0.00	85,403.44				
Stores		9712	2,264,416.94	0.00	2,264,416.94				
Prepaid Expenditures		9713	48,589.00	0.00	48,589.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	53,973,879.32	0.00	53,973,879.32				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)									
Coregis	0000	9780	312,510.00		312,510.00				
Donations	0000	9780	228,289.00		228,289.00				
Talent Management	0000	9780	213,000.00		213,000.00				
Enterprise Resource Planning System	0000	9780	154,000.00		154,000.00				
Extended Day	0000	9780	92,800.00		92,800.00				
c) Undesignated Amount		9790	0.00	7,459,706.53	7,459,706.53				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				0.00	0.00	0.00	
Stores		9712				0.00	0.00	0.00	

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	0.00	0.00	
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				0.00	0.00	0.00	
Unassigned/Unappropriated Amount		9790				42,352,523.70	(5,776,730.47)	36,575,793.23	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,558,293.87	1,603,081.00	2.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	755,726.24	748,098.00	-1.0%
5) TOTAL, REVENUES			2,314,020.11	2,351,179.00	1.6%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,086,330.32	1,724,079.00	-44.1%
2) Classified Salaries		2000-2999	1,465,952.42	1,231,634.00	-16.0%
3) Employee Benefits		3000-3999	1,662,115.29	1,384,124.00	-16.7%
4) Books and Supplies		4000-4999	932,193.95	934,604.00	0.3%
5) Services and Other Operating Expenditures		5000-5999	1,127,840.93	728,117.00	-35.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	25,497.27	32,539.00	27.6%
9) TOTAL, EXPENDITURES			8,299,930.18	6,035,097.00	-27.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,985,910.07)	(3,683,918.00)	-38.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,107,113.00	2,867,145.00	-59.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,107,113.00	2,867,145.00	-59.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,121,202.93	(816,773.00)	-172.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,999.75	1,271,202.68	747.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,999.75	1,271,202.68	747.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,999.75	1,271,202.68	747.5%
2) Ending Balance, June 30 (E + F1e)			1,271,202.68	454,429.68	-64.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	89,098.16		
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	1,182,104.52		
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		149,999.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		304,429.93	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	17,946.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5,000.00		
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	905,423.84		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,579,845.77		
6) Stores		9320	89,098.16		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,597,314.20		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	126,340.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	925,515.11		
4) Current Loans		9640			
5) Deferred Revenue		9650	274,256.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,326,111.52		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,271,202.68		



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	789,848.87	799,986.00	1.3%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	768,445.00	803,095.00	4.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,558,293.87</b>	<b>1,603,081.00</b>	<b>2.9%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,335.66	3,982.00	19.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	160,216.27	197,659.00	23.4%
Interagency Services		8677	219,065.00	219,065.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	373,109.31	327,392.00	-12.3%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>755,726.24</b>	<b>748,098.00</b>	<b>-1.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,314,020.11</b>	<b>2,351,179.00</b>	<b>1.6%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,160,054.57	911,110.00	-57.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	570,652.33	572,197.00	0.3%
Other Certificated Salaries		1900	355,623.42	240,772.00	-32.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,086,330.32</b>	<b>1,724,079.00</b>	<b>-44.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	30,433.59	0.00	-100.0%
Classified Support Salaries		2200	442,959.13	428,554.00	-3.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	945,153.05	778,080.00	-17.7%
Other Classified Salaries		2900	47,406.65	25,000.00	-47.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,465,952.42</b>	<b>1,231,634.00</b>	<b>-16.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	241,712.10	191,768.00	-20.7%
PERS		3201-3202	144,901.86	137,759.00	-4.9%
OASDI/Medicare/Alternative		3301-3302	144,693.44	125,282.00	-13.4%
Health and Welfare Benefits		3401-3402	728,235.28	559,877.00	-23.1%
Unemployment Insurance		3501-3502	32,580.60	49,799.00	52.8%
Workers' Compensation		3601-3602	23,782.09	56,192.00	136.3%
OPEB, Allocated		3701-3702	313,369.13	239,949.00	-23.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	26,146.27	15,640.00	-40.2%
Other Employee Benefits		3901-3902	6,694.52	7,858.00	17.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,662,115.29</b>	<b>1,384,124.00</b>	<b>-16.7%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	183,096.63	175,854.00	-4.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	749,097.32	758,750.00	1.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>932,193.95</b>	<b>934,604.00</b>	<b>0.3%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	419,037.76	0.00	-100.0%
Travel and Conferences		5200	37,330.49	39,650.00	6.2%
Dues and Memberships		5300	1,006.00	5,000.00	397.0%
Insurance		5400-5450	33,581.20	26,322.00	-21.6%
Operations and Housekeeping Services		5500	233,201.62	117,796.00	-49.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	109,977.97	80,000.00	-27.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	87,775.05	70,500.00	-19.7%
Professional/Consulting Services and Operating Expenditures		5800	198,253.41	382,849.00	93.1%
Communications		5900	7,677.43	6,000.00	-21.8%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,127,840.93</b>	<b>728,117.00</b>	<b>-35.4%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	25,497.27	32,539.00	27.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>25,497.27</b>	<b>32,539.00</b>	<b>27.6%</b>
<b>TOTAL EXPENDITURES</b>			<b>8,299,930.18</b>	<b>6,035,097.00</b>	<b>-27.3%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	7,107,113.00	2,867,145.00	-59.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>7,107,113.00</b>	<b>2,867,145.00</b>	<b>-59.7%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>7,107,113.00</b>	<b>2,867,145.00</b>	<b>-59.7%</b>

Unaudited Actuals  
Adult Education Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,558,293.87	1,603,081.00	2.9%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	755,726.24	748,098.00	-1.0%
5) TOTAL, REVENUES			2,314,020.11	2,351,179.00	1.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		3,842,987.85	2,184,940.00	-43.1%
2) Instruction - Related Services	2000-2999		3,325,328.83	2,791,443.00	-16.1%
3) Pupil Services	3000-3999		71,587.32	84,209.00	17.6%
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		105,773.78	131,071.00	23.9%
7) General Administration	7000-7999		25,497.27	32,539.00	27.6%
8) Plant Services	8000-8999		928,755.13	810,895.00	-12.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			8,299,930.18	6,035,097.00	-27.3%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(5,985,910.07)	(3,683,918.00)	-38.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	7,107,113.00	2,867,145.00	-59.7%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,107,113.00	2,867,145.00	-59.7%

Unaudited Actuals  
Adult Education Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1,121,202.93	(816,773.00)	-172.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	149,999.75	1,271,202.68	747.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			149,999.75	1,271,202.68	747.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			149,999.75	1,271,202.68	747.5%
2) Ending Balance, June 30 (E + F1e)			1,271,202.68	454,429.68	-64.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	89,098.16		
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	1,182,104.52		
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		149,999.75	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		304,429.93	



<u>Resource</u>	<u>Description</u>	<u>2010-11 Unaudited Actuals</u>	<u>2011-12 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	339,000.72	355,821.00	5.0%
3) Other State Revenue		8300-8599	8,187,270.44	6,371,678.00	-22.2%
4) Other Local Revenue		8600-8799	44,570.35	0.00	-100.0%
5) TOTAL, REVENUES			8,570,841.51	6,727,499.00	-21.5%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,782,321.55	2,951,551.00	-22.0%
2) Classified Salaries		2000-2999	1,775,328.86	1,426,972.00	-19.6%
3) Employee Benefits		3000-3999	1,729,888.22	1,539,938.00	-11.0%
4) Books and Supplies		4000-4999	345,597.26	273,543.00	-20.8%
5) Services and Other Operating Expenditures		5000-5999	536,464.62	463,055.00	-13.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	89,905.40	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	340,805.91	251,305.00	-26.3%
9) TOTAL, EXPENDITURES			8,600,311.82	6,906,364.00	-19.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,470.31)	(178,865.00)	506.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,470.31)	(178,865.00)	506.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	212,527.08	183,056.77	-13.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,527.08	183,056.77	-13.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,527.08	183,056.77	-13.9%
2) Ending Balance, June 30 (E + F1e)			183,056.77	4,191.77	-97.7%
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	183,056.77		
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		4,191.77	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,154,664.16		
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	600,463.40		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	254,458.11		
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			2,009,585.67		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	219,471.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,273,937.73		
4) Current Loans		9640			
5) Deferred Revenue		9650	333,120.10		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,826,528.90		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			183,056.77		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	205,703.69	161,061.00	-21.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	133,297.03	194,760.00	46.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>339,000.72</b>	<b>355,821.00</b>	<b>5.0%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	12,446.20	10,343.00	-16.9%
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	8,146,317.97	6,361,335.00	-21.9%
All Other State Revenue	All Other	8590	28,506.27	0.00	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>8,187,270.44</b>	<b>6,371,678.00</b>	<b>-22.2%</b>
<b>OTHER LOCAL REVENUE</b>					
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	13,385.27	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	31,185.08	0.00	-100.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>44,570.35</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>8,570,841.51</b>	<b>6,727,499.00</b>	<b>-21.5%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,946,363.26	2,767,615.00	-6.1%
Certificated Pupil Support Salaries		1200	381,694.10	67,270.00	-82.4%
Certificated Supervisors' and Administrators' Salaries		1300	277,053.02	71,458.00	-74.2%
Other Certificated Salaries		1900	177,211.17	45,208.00	-74.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,782,321.55</b>	<b>2,951,551.00</b>	<b>-22.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,565,724.64	1,242,585.00	-20.6%
Classified Support Salaries		2200	22,652.29	8,686.00	-61.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	182,907.64	175,701.00	-3.9%
Other Classified Salaries		2900	4,044.29	0.00	-100.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,775,328.86</b>	<b>1,426,972.00</b>	<b>-19.6%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	286,600.03	256,430.00	-10.5%
PERS		3201-3202	47,860.02	18,559.00	-61.2%
OASDI/Medicare/Alternative		3301-3302	146,272.94	120,135.00	-17.9%
Health and Welfare Benefits		3401-3402	812,797.03	715,141.00	-12.0%
Unemployment Insurance		3501-3502	40,075.21	34,036.00	-15.1%
Workers' Compensation		3601-3602	29,933.80	74,698.00	149.5%
OPEB, Allocated		3701-3702	346,120.87	306,489.00	-11.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,338.17	3,015.00	-70.8%
Other Employee Benefits		3901-3902	9,890.15	11,435.00	15.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,729,888.22</b>	<b>1,539,938.00</b>	<b>-11.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	338,812.26	253,543.00	-25.2%
Noncapitalized Equipment		4400	6,785.00	0.00	-100.0%
Food		4700	0.00	20,000.00	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>345,597.26</b>	<b>273,543.00</b>	<b>-20.8%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	13,210.22	3,650.00	-72.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	41,653.60	34,995.00	-16.0%
Operations and Housekeeping Services		5500	19,691.99	2,000.00	-89.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,610.53	25,000.00	-9.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	411,743.29	393,260.00	-4.5%
Professional/Consulting Services and Operating Expenditures		5800	20,762.06	1,950.00	-90.6%
Communications		5900	1,792.93	2,200.00	22.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>536,464.62</b>	<b>463,055.00</b>	<b>-13.7%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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	89,905.40	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>89,905.40</b>	<b>0.00</b>	<b>-100.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	340,805.91	251,305.00	-26.3%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>340,805.91</b>	<b>251,305.00</b>	<b>-26.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,600,311.82</b>	<b>6,906,364.00</b>	<b>-19.7%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	339,000.72	355,821.00	5.0%
3) Other State Revenue		8300-8599	8,187,270.44	6,371,678.00	-22.2%
4) Other Local Revenue		8600-8799	44,570.35	0.00	-100.0%
5) TOTAL, REVENUES			8,570,841.51	6,727,499.00	-21.5%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,873,802.21	5,200,269.00	-11.5%
2) Instruction - Related Services	2000-2999		833,630.82	385,794.00	-53.7%
3) Pupil Services	3000-3999		779,491.80	319,489.00	-59.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		662,983.69	747,507.00	12.7%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		340,805.91	251,305.00	-26.3%
8) Plant Services	8000-8999		19,691.99	2,000.00	-89.8%
9) Other Outgo	9000-9999	Except 7600-7699	89,905.40	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,600,311.82	6,906,364.00	-19.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(29,470.31)	(178,865.00)	506.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(29,470.31)	(178,865.00)	506.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	212,527.08	183,056.77	-13.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			212,527.08	183,056.77	-13.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			212,527.08	183,056.77	-13.9%
2) Ending Balance, June 30 (E + F1e)					
			183,056.77	4,191.77	-97.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		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	183,056.77		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		4,191.77	
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	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	4,191.77
Total, Restricted Balance		0.00	4,191.77

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	27,801.32	10,000.00	-64.0%
5) TOTAL REVENUES			27,801.32	10,000.00	-64.0%
<b>B. EXPENDITURES</b>					
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	247,943.51	265,815.00	7.2%
5) Services and Other Operating Expenditures		5000-5999	3,399,003.10	7,338,412.00	115.9%
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			3,646,946.61	7,604,227.00	108.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,619,145.29)	(7,594,227.00)	109.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	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			3,356,409.00	3,356,409.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(262,736.29)	(4,237,818.00)	1513.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,435,428.72	3,172,692.43	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,435,428.72	3,172,692.43	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,435,428.72	3,172,692.43	-7.6%
2) Ending Balance, June 30 (E + F1e)			3,172,692.43	(1,065,125.57)	-133.6%
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	3,172,692.43		
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		(1,065,125.57)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,071,860.63		
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	2,262.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,359,090.63		
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			5,433,214.16		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	1,193,711.04		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,066,810.69		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,260,521.73		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,172,692.43		

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	27,801.32	10,000.00	-64.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>27,801.32</b>	<b>10,000.00</b>	<b>-64.0%</b>
<b>TOTAL, REVENUES</b>			<b>27,801.32</b>	<b>10,000.00</b>	<b>-64.0%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	247,943.51	265,815.00	7.2%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>247,943.51</b>	<b>265,815.00</b>	<b>7.2%</b>



Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	2,684,198.90	5,630,647.00	109.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	714,804.20	1,707,765.00	138.9%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,399,003.10</b>	<b>7,338,412.00</b>	<b>115.9%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,646,946.61</b>	<b>7,604,227.00</b>	<b>108.5%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,356,409.00</b>	<b>3,356,409.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>3,356,409.00</b>	<b>3,356,409.00</b>	<b>0.0%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	27,801.32	10,000.00	-64.0%
5) TOTAL, REVENUES			27,801.32	10,000.00	-64.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		3,646,946.61	7,604,227.00	108.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,646,946.61	7,604,227.00	108.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,619,145.29)	(7,594,227.00)	109.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	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			3,356,409.00	3,356,409.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(262,736.29)	(4,237,818.00)	1513.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,435,428.72	3,172,692.43	-7.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,435,428.72	3,172,692.43	-7.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,435,428.72	3,172,692.43	-7.6%
2) Ending Balance, June 30 (E + F1e)			3,172,692.43	(1,065,125.57)	-133.6%
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					
d) Unappropriated Amount					
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					
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		(1,065,125.57)	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	269,249.09	423,548.00	57.3%
5) TOTAL, REVENUES			269,249.09	423,548.00	57.3%
<b>B. EXPENDITURES</b>					
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	210,358.00	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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			210,358.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			58,891.09	423,548.00	619.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,652,491.59	57,440,247.00	133.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,829,371.00	119,800,000.00	833.8%
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			(11,823,120.59)	62,359,753.00	-627.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,764,229.50)	62,783,301.00	-633.7%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,803,965.69	3,039,736.19	-79.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,803,965.69	3,039,736.19	-79.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,803,965.69	3,039,736.19	-79.5%
2) Ending Balance, June 30 (E + F1e)			3,039,736.19	65,823,037.19	2065.4%
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	3,039,736.19		
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		65,318,087.69	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		504,949.50	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	3,211,591.32		
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	11,397.00		
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			3,222,988.32		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	183,252.13		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			183,252.13		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,039,736.19		



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	269,249.09	423,548.00	57.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>269,249.09</b>	<b>423,548.00</b>	<b>57.3%</b>
<b>TOTAL, REVENUES</b>			<b>269,249.09</b>	<b>423,548.00</b>	<b>57.3%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	210,358.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>210,358.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>210,358.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	24,652,491.59	57,440,247.00	133.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>24,652,491.59</b>	<b>57,440,247.00</b>	<b>133.0%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	119,800,000.00	New
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	12,829,371.00	0.00	-100.0%
<b>(c) TOTAL, SOURCES</b>			<b>12,829,371.00</b>	<b>119,800,000.00</b>	<b>833.8%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(11,823,120.59)</b>	<b>62,359,753.00</b>	<b>-627.4%</b>

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	269,249.09	423,548.00	57.3%
5) TOTAL, REVENUES			269,249.09	423,548.00	57.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	210,358.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			210,358.00	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			58,891.09	423,548.00	619.2%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,652,491.59	57,440,247.00	133.0%
2) Other Sources/Uses					
a) Sources		8930-8979	12,829,371.00	119,800,000.00	833.8%
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			(11,823,120.59)	62,359,753.00	-627.4%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(11,764,229.50)	62,783,301.00	-633.7%	
<b>F. FUND BALANCE, RESERVES</b>						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	14,803,965.69	3,039,736.19	-79.5%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				14,803,965.69	3,039,736.19	-79.5%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				14,803,965.69	3,039,736.19	-79.5%
2) Ending Balance, June 30 (E + F1e)				3,039,736.19	65,823,037.19	2065.4%
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	3,039,736.19		
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	65,318,087.69		
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00		
Unassigned/Unappropriated Amount			9790	504,949.50		

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
	Total, Restricted Balance	0.00	0.00



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,631,575.10	1,331,177.00	-18.4%
5) TOTAL REVENUES			1,631,575.10	1,331,177.00	-18.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,197.80	0.00	-100.0%
3) Employee Benefits		3000-3999	12,503.75	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	1,156.00	New
5) Services and Other Operating Expenditures		5000-5999	323,489.50	645,267.00	99.5%
6) Capital Outlay		6000-6999	453,895.13	12,642,420.00	2685.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			819,086.18	13,288,843.00	1522.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			812,488.92	(11,957,666.00)	-1571.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	41,957.29	27,000.00	-35.6%
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			(41,957.29)	(27,000.00)	-35.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			770,531.63	(11,984,666.00)	-1655.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,899,056.13	12,669,587.76	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,899,056.13	12,669,587.76	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,899,056.13	12,669,587.76	6.5%
2) Ending Balance, June 30 (E + F1e)			12,669,587.76	684,921.76	-94.6%
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	12,669,587.76		
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		684,921.76	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,213,718.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	5,265.81		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	44,977.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,416,640.48		
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			12,680,602.74		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	11,014.98		
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			11,014.98		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			12,669,587.76		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
Unsecured Roll		8615	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		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	233,998.88	131,177.00	-43.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,397,576.22	1,200,000.00	-14.1%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,631,575.10</b>	<b>1,331,177.00</b>	<b>-18.4%</b>
<b>TOTAL, REVENUES</b>			<b>1,631,575.10</b>	<b>1,331,177.00</b>	<b>-18.4%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	15,741.42	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,177.74	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	12,278.64	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>29,197.80</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	3,126.25	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,233.60	0.00	-100.0%
Health and Welfare Benefits		3401-3402	4,273.20	0.00	-100.0%
Unemployment Insurance		3501-3502	210.25	0.00	-100.0%
Workers' Compensation		3601-3602	153.73	0.00	-100.0%
OPEB, Allocated		3701-3702	1,831.32	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	675.40	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>12,503.75</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	1,156.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>1,156.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	216.09	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	171.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	34,378.73	599,499.00	1643.8%
Professional/Consulting Services and Operating Expenditures		5800	288,894.68	45,597.00	-84.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>323,489.50</b>	<b>645,267.00</b>	<b>99.5%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	318,435.43	1,063,835.00	234.1%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	135,459.70	11,578,585.00	8447.6%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>453,895.13</b>	<b>12,642,420.00</b>	<b>2685.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>819,086.18</b>	<b>13,288,843.00</b>	<b>1522.4%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	41,957.29	27,000.00	-35.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			41,957.29	27,000.00	-35.6%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(41,957.29)	(27,000.00)	-35.6%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,631,575.10	1,331,177.00	-18.4%
5) TOTAL, REVENUES			1,631,575.10	1,331,177.00	-18.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		819,086.18	13,288,843.00	1522.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			819,086.18	13,288,843.00	1522.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			812,488.92	(11,957,666.00)	-1571.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	41,957.29	27,000.00	-35.6%
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			(41,957.29)	(27,000.00)	-35.6%



Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			770,531.63	(11,984,666.00)	-1655.4%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,899,056.13	12,669,587.76	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,899,056.13	12,669,587.76	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,899,056.13	12,669,587.76	6.5%
2) Ending Balance, June 30 (E + F1e)			12,669,587.76	684,921.76	-94.6%
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	12,669,587.76		
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		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		684,921.76	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
	Total, Restricted Balance	0.00	0.00

Unaudited Actuals  
State School Building Lease-Purchase Fund  
Expenditures by Object

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

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	348,610.45		
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	1,294.11		
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			349,904.56		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	349,904.56		
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			349,904.56		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Unaudited Actuals  
State School Building Lease-Purchase Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Unaudited Actuals  
State School Building Lease-Purchase Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Unaudited Actuals  
State School Building Lease-Purchase Fund  
Expenditures by Object

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals  
State School Building Lease-Purchase Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	0.00	0.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	15,358,622.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	221,848.73	0.00	-100.0%
5) TOTAL, REVENUES			15,580,470.73	0.00	-100.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	463,168.75	0.00	-100.0%
3) Employee Benefits		3000-3999	183,255.96	0.00	-100.0%
4) Books and Supplies		4000-4999	211,261.45	545,592.00	158.3%
5) Services and Other Operating Expenditures		5000-5999	5,713,715.41	3,613,364.00	-36.8%
6) Capital Outlay		6000-6999	38,886,227.98	54,641,044.00	40.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,457,629.55	58,800,000.00	29.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(29,877,158.82)	(58,800,000.00)	96.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,385,724.36	62,083,838.00	220.3%
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			19,385,724.36	62,083,838.00	220.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,491,434.46)	3,283,838.00	-131.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	17,713,802.37	7,222,367.91	-59.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,713,802.37	7,222,367.91	-59.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,713,802.37	7,222,367.91	-59.2%
2) Ending Balance, June 30 (E + F1e)			7,222,367.91	10,506,205.91	45.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	7,222,367.91		
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		18,488,526.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(7,982,320.46)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	7,462,323.99		
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	42,723.03		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	8,197,823.59		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			15,702,870.61		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	4,395,028.23		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	4,085,474.47		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,480,502.70		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,222,367.91		



Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	15,358,622.00	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%
<b>TOTAL, OTHER STATE REVENUE</b>			15,358,622.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	221,848.73	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			221,848.73	0.00	-100.0%
<b>TOTAL, REVENUES</b>			15,580,470.73	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	371,911.30	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	23,411.30	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	67,846.15	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>463,168.75</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	48,112.03	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	34,375.39	0.00	-100.0%
Health and Welfare Benefits		3401-3402	59,354.06	0.00	-100.0%
Unemployment Insurance		3501-3502	3,235.33	0.00	-100.0%
Workers' Compensation		3601-3602	2,365.40	0.00	-100.0%
OPEB, Allocated		3701-3702	25,420.29	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,393.46	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>183,255.96</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	211,261.45	545,592.00	158.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>211,261.45</b>	<b>545,592.00</b>	<b>158.3%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	3,325.20	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,357,325.34	1,900,629.00	40.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,783,544.36	1,116,532.00	-59.9%
Professional/Consulting Services and Operating Expenditures		5800	1,569,520.51	596,203.00	-62.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>5,713,715.41</b>	<b>3,613,364.00</b>	<b>-36.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	6,191,607.66	1,222,435.00	-80.3%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	31,465,293.23	49,818,486.00	58.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,229,327.09	3,600,123.00	192.9%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>38,886,227.98</b>	<b>54,641,044.00</b>	<b>40.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>45,457,629.55</b>	<b>58,800,000.00</b>	<b>29.4%</b>

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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	19,385,724.36	62,083,838.00	220.3%
(a) TOTAL, INTERFUND TRANSFERS IN			19,385,724.36	62,083,838.00	220.3%
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			19,385,724.36	62,083,838.00	220.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	15,358,622.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	221,848.73	0.00	-100.0%
5) TOTAL, REVENUES			15,580,470.73	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		45,457,629.55	58,800,000.00	29.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			45,457,629.55	58,800,000.00	29.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(29,877,158.82)	(58,800,000.00)	96.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	19,385,724.36	62,083,838.00	220.3%
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			19,385,724.36	62,083,838.00	220.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,491,434.46)	3,283,838.00	-131.3%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	17,713,802.37	7,222,367.91	-59.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			17,713,802.37	7,222,367.91	-59.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			17,713,802.37	7,222,367.91	-59.2%
2) Ending Balance, June 30 (E + F1e)					
			7,222,367.91	10,506,205.91	45.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		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	7,222,367.91		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		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		18,488,526.37	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		(7,982,320.46)	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
	Total, Restricted Balance	0.00	0.00



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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	745,435.00	155,866.00	-79.1%
5) TOTAL, REVENUES			745,435.00	155,866.00	-79.1%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,456.01	0.00	-100.0%
3) Employee Benefits		3000-3999	7,463.96	0.00	-100.0%
4) Books and Supplies		4000-4999	37,999.79	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	119,998.99	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			166,918.75	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			578,516.25	155,866.00	-73.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,937,568.28	9,766,132.00	-24.5%
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			(12,937,568.28)	(9,766,132.00)	-24.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,359,052.03)	(9,610,266.00)	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,747,616.74	10,388,564.71	-54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,747,616.74	10,388,564.71	-54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,747,616.74	10,388,564.71	-54.3%
2) Ending Balance, June 30 (E + F1e)			10,388,564.71	778,298.71	-92.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	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	10,388,564.71		
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		2,737,936.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(1,959,638.03)	

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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	6,881,148.52		
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	49,082.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	12,737,701.08		
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			19,667,931.66		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	3,291.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	9,276,075.95		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			9,279,366.95		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,388,564.71		

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
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
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	387,483.60	149,565.00	-61.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	357,951.40	6,301.00	-98.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			745,435.00	155,866.00	-79.1%
<b>TOTAL, REVENUES</b>			745,435.00	155,866.00	-79.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	1,106.18	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	349.83	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,456.01</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,315.35	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	332.54	0.00	-100.0%
Health and Welfare Benefits		3401-3402	3,431.73	0.00	-100.0%
Unemployment Insurance		3501-3502	31.46	0.00	-100.0%
Workers' Compensation		3601-3602	79.24	0.00	-100.0%
OPEB, Allocated		3701-3702	1,467.98	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	284.15	0.00	-100.0%
Other Employee Benefits		3901-3902	521.51	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>7,463.96</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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	37,999.79	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>37,999.79</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	111.14	0.00	-100.0%
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	119,887.85	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>119,998.99</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>166,918.75</b>	<b>0.00</b>	<b>-100.0%</b>

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
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
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	12,937,568.28	9,766,132.00	-24.5%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			12,937,568.28	9,766,132.00	-24.5%

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
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(12,937,568.28)	(9,766,132.00)	-24.5%



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
<b>A. REVENUES</b>					
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	745,435.00	155,866.00	-79.1%
5) TOTAL, REVENUES			745,435.00	155,866.00	-79.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		166,918.75	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			166,918.75	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			578,516.25	155,866.00	-73.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	12,937,568.28	9,766,132.00	-24.5%
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			(12,937,568.28)	(9,766,132.00)	-24.5%

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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(12,359,052.03)	(9,610,266.00)	-22.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	22,747,616.74	10,388,564.71	-54.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,747,616.74	10,388,564.71	-54.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,747,616.74	10,388,564.71	-54.3%
2) Ending Balance, June 30 (E + F1e)			10,388,564.71	778,298.71	-92.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	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	10,388,564.71		
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		2,737,936.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(1,959,638.03)	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
	Total, Restricted Balance	0.00	0.00

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	391,354.00	315,053.00	-19.5%
4) Other Local Revenue		8600-8799	26,063,811.38	24,880,449.00	-4.5%
5) TOTAL, REVENUES			26,455,165.38	25,195,502.00	-4.8%
<b>B. EXPENDITURES</b>					
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	37,611,239.10	26,501,562.00	-29.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			37,611,239.10	26,501,562.00	-29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,156,073.72)	(1,306,060.00)	-88.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,643,513.00	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	1,235,404.87	0.00	-100.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,408,108.13	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			252,034.41	(1,306,060.00)	-618.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,287,807.95	15,539,842.36	1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,287,807.95	15,539,842.36	1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,287,807.95	15,539,842.36	1.6%
2) Ending Balance, June 30 (E + F1e)			15,539,842.36	14,233,782.36	-8.4%
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	15,539,842.36		
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		12,787,264.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		1,446,517.41	

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	15,501,699.92		
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	38,142.44		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			15,539,842.36		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,539,842.36		

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	391,354.00	315,053.00	-19.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>391,354.00</b>	<b>315,053.00</b>	<b>-19.5%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	24,296,279.18	24,470,889.00	0.7%
Unsecured Roll		8612	1,565,994.56	164,160.00	-89.5%
Prior Years' Taxes		8613	103,054.77	149,345.00	44.9%
Supplemental Taxes		8614	(35,042.57)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	133,525.44	96,055.00	-28.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>26,063,811.38</b>	<b>24,880,449.00</b>	<b>-4.5%</b>
<b>TOTAL, REVENUES</b>			<b>26,455,165.38</b>	<b>25,195,502.00</b>	<b>-4.8%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	10,930,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	492,838.13	14,690.00	-97.0%
Debt Service - Interest		7438	14,182,760.04	14,370,879.00	1.3%
Other Debt Service - Principal		7439	12,005,640.93	12,115,993.00	0.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			37,611,239.10	26,501,562.00	-29.5%
TOTAL, EXPENDITURES			37,611,239.10	26,501,562.00	-29.5%



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	12,643,513.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			12,643,513.00	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	1,235,404.87	0.00	-100.0%
<b>(d) TOTAL, USES</b>			1,235,404.87	0.00	-100.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)</b>			11,408,108.13	0.00	-100.0%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	391,354.00	315,053.00	-19.5%
4) Other Local Revenue		8600-8799	26,063,811.38	24,880,449.00	-4.5%
5) TOTAL REVENUES			26,455,165.38	25,195,502.00	-4.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	37,611,239.10	26,501,562.00	-29.5%
10) TOTAL EXPENDITURES			37,611,239.10	26,501,562.00	-29.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(11,156,073.72)	(1,306,060.00)	-88.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	12,643,513.00	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	1,235,404.87	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			11,408,108.13	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			252,034.41	(1,306,060.00)	-618.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	15,287,807.95	15,539,842.36	1.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			15,287,807.95	15,539,842.36	1.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			15,287,807.95	15,539,842.36	1.6%
2) Ending Balance, June 30 (E + F1e)					
			15,539,842.36	14,233,782.36	-8.4%
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	15,539,842.36		
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		12,787,264.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		1,446,517.41	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,356,897.27	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,732,868.59	0.00	-100.0%
5) TOTAL, REVENUES			8,089,765.86	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,089,765.86	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,204,413.51	1,266,132.00	-42.6%
b) Transfers Out		7600-7629	11,164,215.62	1,266,132.00	-88.7%
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			(8,959,802.11)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(870,036.25)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	870,036.25	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			870,036.25	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			870,036.25	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.25	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.25)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	4,501,692.60		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,809.19		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,105,493.51		
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			5,618,995.30		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,618,995.30		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			5,618,995.30		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)					0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	3,356,897.27	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,356,897.27	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,038,811.30	0.00	-100.0%
Unsecured Roll		8612	595,545.10	0.00	-100.0%
Prior Years' Taxes		8613	72,941.43	0.00	-100.0%
Supplemental Taxes		8614	(17,489.95)	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	43,060.71	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			4,732,868.59	0.00	-100.0%
<b>TOTAL, REVENUES</b>			8,089,765.86	0.00	-100.0%



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,204,413.51	1,266,132.00	-42.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,204,413.51</b>	<b>1,266,132.00</b>	<b>-42.6%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	11,164,215.62	1,266,132.00	-88.7%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>11,164,215.62</b>	<b>1,266,132.00</b>	<b>-88.7%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			<b>(8,959,802.11)</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	3,356,897.27	0.00	-100.0%
4) Other Local Revenue		8600-8799	4,732,868.59	0.00	-100.0%
5) TOTAL, REVENUES			8,089,765.86	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,089,765.86	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,204,413.51	1,266,132.00	-42.6%
b) Transfers Out		7600-7629	11,164,215.62	1,266,132.00	-88.7%
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			(8,959,802.11)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(870,036.25)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	870,036.25	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			870,036.25	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			870,036.25	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00		
Other Designations (by Resource/Object)					
		9780	0.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) 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		0.25	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		(0.25)	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	302,668.35	190,495.00	-37.1%
5) TOTAL, REVENUES			302,668.35	190,495.00	-37.1%
<b>B. EXPENDITURES</b>					
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	13,520,693.76	8,924,248.00	-34.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,520,693.76	8,924,248.00	-34.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(13,218,025.41)	(8,733,753.00)	-33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,164,215.62	1,266,132.00	-88.7%
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			11,164,215.62	1,266,132.00	-88.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,053,809.79)	(7,467,621.00)	263.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,521,430.79	7,467,621.00	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,521,430.79	7,467,621.00	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,521,430.79	7,467,621.00	-21.6%
2) Ending Balance, June 30 (E + F1e)					
			7,467,621.00	0.00	-100.0%
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	7,467,621.00		
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		0.79	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.79)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	0.37		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,448,625.24		
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	0.09		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	18,995.30		
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			7,467,621.00		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,467,621.00		



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	302,668.35	190,495.00	-37.1%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			302,668.35	190,495.00	-37.1%
<b>TOTAL, REVENUES</b>			302,668.35	190,495.00	-37.1%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	860,693.76	379,942.00	-55.9%
Other Debt Service - Principal		7439	12,660,000.00	8,544,306.00	-32.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			13,520,693.76	8,924,248.00	-34.0%
<b>TOTAL, EXPENDITURES</b>			13,520,693.76	8,924,248.00	-34.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	11,164,215.62	1,266,132.00	-88.7%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>11,164,215.62</b>	<b>1,266,132.00</b>	<b>-88.7%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			<b>11,164,215.62</b>	<b>1,266,132.00</b>	<b>-88.7%</b>

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	302,668.35	190,495.00	-37.1%
5) TOTAL, REVENUES			302,668.35	190,495.00	-37.1%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	13,520,693.76	8,924,248.00	-34.0%
10) TOTAL, EXPENDITURES			13,520,693.76	8,924,248.00	-34.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(13,218,025.41)	(8,733,753.00)	-33.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	11,164,215.62	1,266,132.00	-88.7%
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			11,164,215.62	1,266,132.00	-88.7%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,053,809.79)	(7,467,621.00)	263.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,521,430.79	7,467,621.00	-21.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,521,430.79	7,467,621.00	-21.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,521,430.79	7,467,621.00	-21.6%
2) Ending Balance, June 30 (E + F1e)			7,467,621.00	0.00	-100.0%
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	7,467,621.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.79	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.79)	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
<b>Total, Restricted Balance</b>		<b>0.00</b>	<b>0.00</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,098,387.54	32,105,200.00	3.2%
3) Other State Revenue		8300-8599	2,630,559.46	2,490,601.00	-5.3%
4) Other Local Revenue		8600-8799	1,749,565.97	2,099,144.00	20.0%
5) TOTAL, REVENUES			35,478,512.97	36,694,945.00	3.4%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	296.00	0.00	-100.0%
2) Classified Salaries		2000-2999	10,469,100.39	11,237,893.00	7.3%
3) Employee Benefits		3000-3999	6,250,611.40	6,815,352.00	9.0%
4) Books and Supplies		4000-4999	15,449,724.84	15,689,607.00	1.6%
5) Services and Other Operating Expenses		5000-5999	2,713,849.97	3,230,538.00	19.0%
6) Depreciation		6000-6999	384,264.89	371,921.00	-3.2%
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	1,479,044.91	1,438,265.00	-2.8%
9) TOTAL, EXPENSES			36,746,892.40	38,783,576.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,268,379.43)	(2,088,631.00)	64.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(1,268,379.43)	(2,088,631.00)	64.7%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	17,888,041.19	16,619,661.76	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,888,041.19	16,619,661.76	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			17,888,041.19	16,619,661.76	-7.1%
2) Ending Net Assets, June 30 (E + F1e)			16,619,661.76	14,531,030.76	-12.6%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	1,074,513.26		
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	4,580,885.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	10,964,263.50		
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		14,531,030.76	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,709,792.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,879,720.78		
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	5,234,697.29		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	70,996.63		
6) Stores		9320	1,074,513.26		
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	7,033,218.98		
g) Accumulated Depreciation - Equipment		9445	(4,330,084.06)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			19,672,855.31		



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	405,823.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,647,370.48		
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			3,053,193.55		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			16,619,661.76		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	31,098,387.54	32,105,200.00	3.2%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			31,098,387.54	32,105,200.00	3.2%
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,630,559.46	2,490,601.00	-5.3%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,630,559.46	2,490,601.00	-5.3%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,039,700.59	1,209,144.00	16.3%
Interest		8660	474,750.60	490,000.00	3.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	235,114.78	400,000.00	70.1%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,749,565.97	2,099,144.00	20.0%
<b>TOTAL REVENUES</b>			35,478,512.97	36,694,945.00	3.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	296.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>296.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	9,117,429.31	9,649,941.00	5.8%
Classified Supervisors' and Administrators' Salaries		2300	465,356.11	611,151.00	31.3%
Clerical, Technical and Office Salaries		2400	413,928.28	460,479.00	11.2%
Other Classified Salaries		2900	472,386.69	516,322.00	9.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,469,100.39</b>	<b>11,237,893.00</b>	<b>7.3%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	145.17	0.00	-100.0%
PERS		3201-3202	821,231.82	916,112.00	11.6%
OASDI/Medicare/Alternative		3301-3302	671,163.29	751,958.00	12.0%
Health and Welfare Benefits		3401-3402	3,196,061.33	3,356,842.00	5.0%
Unemployment Insurance		3501-3502	73,196.00	80,778.00	10.4%
Workers' Compensation		3601-3602	54,315.84	177,534.00	226.9%
OPEB, Allocated		3701-3702	1,369,740.53	1,438,677.00	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	22,436.95	23,280.00	3.8%
Other Employee Benefits		3901-3902	42,320.47	70,171.00	65.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,250,611.40</b>	<b>6,815,352.00</b>	<b>9.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,873,632.95	2,214,607.00	18.2%
Noncapitalized Equipment		4400	109,337.68	500,000.00	357.3%
Food		4700	13,466,754.21	12,975,000.00	-3.7%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>15,449,724.84</b>	<b>15,689,607.00</b>	<b>1.6%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	18,865.44	30,700.00	62.7%
Dues and Memberships		5300	0.00	50,000.00	New
Insurance		5400-5450	76,572.27	83,190.00	8.6%
Operations and Housekeeping Services		5500	436,215.03	644,235.00	47.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,831,942.57	2,046,413.00	11.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	263,570.16	266,000.00	0.9%
Professional/Consulting Services and Operating Expenditures		5800	76,145.11	75,000.00	-1.5%
Communications		5900	10,539.39	35,000.00	232.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,713,849.97</b>	<b>3,230,538.00</b>	<b>19.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	384,264.89	371,921.00	-3.2%
<b>TOTAL, DEPRECIATION</b>			<b>384,264.89</b>	<b>371,921.00</b>	<b>-3.2%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,479,044.91	1,438,265.00	-2.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,479,044.91</b>	<b>1,438,265.00</b>	<b>-2.8%</b>
<b>TOTAL, EXPENSES</b>			<b>36,746,892.40</b>	<b>38,783,576.00</b>	<b>5.5%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	31,098,387.54	32,105,200.00	3.2%
3) Other State Revenue		8300-8599	2,630,559.46	2,490,601.00	-5.3%
4) Other Local Revenue		8600-8799	1,749,565.97	2,099,144.00	20.0%
5) TOTAL, REVENUES			35,478,512.97	36,694,945.00	3.4%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		34,696,613.23	36,179,433.00	4.3%
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		312,609.91	240,422.00	-23.1%
7) General Administration	7000-7999		1,479,044.91	1,438,265.00	-2.8%
8) Plant Services	8000-8999		258,624.35	925,456.00	257.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			36,746,892.40	38,783,576.00	5.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(1,268,379.43)	(2,088,631.00)	64.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(1,268,379.43)	(2,088,631.00)	64.7%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	17,888,041.19	16,619,661.76	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,888,041.19	16,619,661.76	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			17,888,041.19	16,619,661.76	-7.1%
2) Ending Net Assets, June 30 (E + F1e)			16,619,661.76	14,531,030.76	-12.6%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	1,074,513.26		
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	4,580,885.00		
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	10,964,263.50		
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		14,531,030.76	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
Total, Restricted Balance		0.00	0.00



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	116,520,796.77	123,854,365.00	6.3%
5) TOTAL REVENUES			116,520,796.77	123,854,365.00	6.3%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	101,879.84	101,880.00	0.0%
2) Classified Salaries		2000-2999	1,063,304.09	1,041,869.00	-2.0%
3) Employee Benefits		3000-3999	503,291.99	530,579.00	5.4%
4) Books and Supplies		4000-4999	24,760.42	31,000.00	25.2%
5) Services and Other Operating Expenses		5000-5999	141,371,085.49	137,191,158.00	-3.0%
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			143,064,321.83	138,896,486.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(26,543,525.06)	(15,042,121.00)	-43.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	750,000.00	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	750,000.00	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(26,543,525.06)	(14,292,121.00)	-46.2%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	51,191,032.05	24,647,506.99	-51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,191,032.05	24,647,506.99	-51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			51,191,032.05	24,647,506.99	-51.9%
2) Ending Net Assets, June 30 (E + F1e)			24,647,506.99	10,355,385.99	-58.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	1,159,855.63		
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	23,487,651.36		
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		10,355,385.99	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	63,553,278.32		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
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	234,861.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	13,150,709.08		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	1,159,855.63		
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			80,098,704.88		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	55,208,533.25		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	242,664.64		
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			55,451,197.89		
<b>I. NET ASSETS</b>					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			24,647,506.99		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,474,080.69	1,593,210.00	8.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	111,272,496.34	107,506,144.00	-3.4%
All Other Fees and Contracts		8689	1,816,072.76	888,000.00	-51.1%
Other Local Revenue					
All Other Local Revenue		8699	1,958,146.98	13,867,011.00	608.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>116,520,796.77</b>	<b>123,854,365.00</b>	<b>6.3%</b>
<b>TOTAL, REVENUES</b>			<b>116,520,796.77</b>	<b>123,854,365.00</b>	<b>6.3%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,879.84	101,880.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			101,879.84	101,880.00	0.0%
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	23,934.45	16,000.00	-33.2%
Classified Supervisors' and Administrators' Salaries		2300	381,339.36	379,366.00	-0.5%
Clerical, Technical and Office Salaries		2400	653,518.20	645,003.00	-1.3%
Other Classified Salaries		2900	4,512.08	1,500.00	-66.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,063,304.09	1,041,869.00	-2.0%
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,410.80	8,405.00	-0.1%
PERS		3201-3202	105,299.95	110,614.00	5.0%
OASDI/Medicare/Alternative		3301-3302	78,662.18	77,530.00	-1.4%
Health and Welfare Benefits		3401-3402	189,619.22	200,640.00	5.8%
Unemployment Insurance		3501-3502	8,203.84	7,991.00	-2.6%
Workers' Compensation		3601-3602	6,145.93	17,560.00	185.7%
OPEB, Allocated		3701-3702	81,265.38	85,989.00	5.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	22,747.62	17,973.00	-21.0%
Other Employee Benefits		3901-3902	2,937.07	3,877.00	32.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			503,291.99	530,579.00	5.4%
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,452.93	31,000.00	68.0%
Noncapitalized Equipment		4400	6,307.49	0.00	-100.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			24,760.42	31,000.00	25.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	14,055.06	25,950.00	84.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,301,442.95	1,521,021.00	16.9%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	84,345.47	103,550.00	22.8%
Professional/Consulting Services and Operating Expenditures		5800	139,920,923.05	135,453,337.00	-3.2%
Communications		5900	50,318.96	87,300.00	73.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>141,371,085.49</b>	<b>137,191,158.00</b>	<b>-3.0%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>143,064,321.83</b>	<b>138,896,486.00</b>	<b>-2.9%</b>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	750,000.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	750,000.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d)			0.00	750,000.00	New



Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>A. REVENUES</b>					
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	116,520,796.77	123,854,365.00	6.3%
5) TOTAL, REVENUES			116,520,796.77	123,854,365.00	6.3%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		143,064,321.83	138,896,486.00	-2.9%
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			143,064,321.83	138,896,486.00	-2.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(26,543,525.06)	(15,042,121.00)	-43.3%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	750,000.00	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	750,000.00	New

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)</b>			(26,543,525.06)	(14,292,121.00)	-46.2%
<b>F. NET ASSETS</b>					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	51,191,032.05	24,647,506.99	-51.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,191,032.05	24,647,506.99	-51.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			51,191,032.05	24,647,506.99	-51.9%
2) Ending Net Assets, June 30 (E + F1e)			24,647,506.99	10,355,385.99	-58.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	1,159,855.63		
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	23,487,651.36		
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		10,355,385.99	

<b>Resource</b>	<b>Description</b>	<b>2010-11 Unaudited Actuals</b>	<b>2011-12 Budget</b>
	Total, Restricted Balance	0.00	0.00

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

<b>BOND DESCRIPTION</b>		<b>Measure A Fund 5A</b>	<b>Measure K Fund 5G</b>	<b>Total</b>
OUTSTANDING BONDED INDEBTEDNESS	July 1	147,713,096.00	127,504,667.00	275,217,763.00
Bonds from Acquired District			12,040,000.00	12,040,000.00
Bonds Sold				0.00
Subtotal		147,713,096.00	139,544,667.00	287,257,763.00
Less: Bonds to Acquiring District				0.00
Less: Bonds Redeemed		7,080,750.00	15,854,891.00	22,935,641.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	140,632,346.00	123,689,776.00	264,322,122.00
1. Restricted Balance, July 1	2010-11	11,755,297.00	3,532,511.00	15,287,808.00
2. Tax Receipts	2010-11	15,735,294.00	10,194,992.00	25,930,286.00
3. State and Federal Apportionments	2010-11	238,752.00	152,602.00	391,354.00
4. Other Designated Revenue	2010-11	73,495.00	12,703,543.00	12,777,038.00
5. Subtotal (Sum of lines 1 through 4)		27,802,838.00	26,583,648.00	54,386,486.00
6. Less: Actual Expenditures or Other Uses	2010-11	15,085,742.00	23,760,902.00	38,846,644.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	12,717,096.00	2,822,746.00	15,539,842.00
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	15,048,366.00	9,736,028.00	24,784,394.00
9. Estimated State and Federal Apportionments	2011-12	238,752.00	76,301.00	315,053.00
10. Other Estimated Revenue	2011-12	69,757.00	26,298.00	96,055.00
11. Subtotal (Sum of lines 7 through 10)		28,073,971.00	12,661,373.00	40,735,344.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	16,291,084.00	10,210,478.00	26,501,562.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	(11,782,887.00)	(2,450,895.00)	(14,233,782.00)
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2011-12			0.00000
b) LEVIED	2011-12			0.00000

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>ELEMENTARY</b>						
1. General Education			46,769.11	46,430.84	46,430.84	46,430.84
a. Kindergarten	5,435.00	5,442.77				
b. Grades One through Three	16,256.28	16,230.16				
c. Grades Four through Six	15,238.82	15,193.10				
d. Grades Seven and Eight	9,474.95	9,429.96				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	8.78	9.56				
g. Community Day School	65.22	73.84				
2. Special Education						
a. Special Day Class	1,503.22	1,501.36	1,564.69	1,467.45	1,467.45	1,467.45
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	5.48	5.44	5.44	5.48	5.48	5.48
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	47,987.75	47,886.19	48,339.24	47,903.77	47,903.77	47,903.77
<b>HIGH SCHOOL</b>						
4. General Education			18,223.53	17,562.22	17,562.22	17,562.22
a. Grades Nine through Twelve	17,191.86	16,930.55				
b. Continuation Education	580.15	568.64				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	9.35	9.46				
e. Community Day School	16.01	15.91				
5. Special Education						
a. Special Day Class	775.84	764.61	865.00	1,015.63	1,015.63	1,015.63
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	3.93	3.93	3.93	3.93	3.93	3.93
6. TOTAL, HIGH SCHOOL	18,577.14	18,293.10	19,092.46	18,581.78	18,581.78	18,581.78
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary	125.55	125.55	116.97	125.55	125.55	125.55
d. Nonpublic, Nonsectarian Schools - High School	7.50	7.50	7.50	7.50	7.50	7.50
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	133.05	133.05	124.47	133.05	133.05	133.05
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	66,697.94	66,312.34	67,556.17	66,618.60	66,618.60	66,618.60
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
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)	66,697.94	66,312.34	67,556.17	66,618.60	66,618.60	66,618.60
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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)	2,415.80	2,415.80	2,415.80	2,567.59	2,567.59	2,567.59
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)	2,415.80	2,415.80	2,415.80	2,567.59	2,567.59	2,567.59
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	46,092,417.05		46,092,417.05			46,092,417.05
Work in Progress	63,297,693.46	1.00	63,297,694.46	49,583,067.59	31,343,043.90	81,537,718.15
Total capital assets not being depreciated	109,390,110.51	1.00	109,390,111.51	49,583,067.59	31,343,043.90	127,630,135.20
Capital assets being depreciated:						
Land Improvements	43,749,711.53		43,749,711.53	3,351,406.98		47,101,118.51
Buildings	553,640,550.81		553,640,550.81	27,991,636.92		581,632,187.73
Equipment	27,929,629.34		27,929,629.34	5,287,214.58		33,216,843.92
Total capital assets being depreciated	625,319,891.68	0.00	625,319,891.68	36,630,258.48	0.00	661,950,150.16
Accumulated Depreciation for:						
Land Improvements	(19,225,364.65)	(22,538.00)	(19,247,902.65)		1,816,250.76	(21,064,153.41)
Buildings	(204,808,372.03)		(204,808,372.03)		12,681,464.59	(217,489,836.62)
Equipment	(21,025,714.74)		(21,025,714.74)		1,668,025.68	(22,693,740.42)
Total accumulated depreciation	(245,059,451.42)	(22,538.00)	(245,081,989.42)	0.00	16,165,741.03	(261,247,730.45)
Total capital assets being depreciated, net	380,260,440.26	(22,538.00)	380,237,902.26	36,630,258.48	16,165,741.03	400,702,419.71
Governmental activity capital assets, net	489,650,550.77	(22,537.00)	489,628,013.77	86,213,326.07	47,508,784.93	528,332,554.91
<b>Business-Type Activities:</b>						
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	6,679,829.64		6,679,829.64			6,679,829.64
Total capital assets being depreciated	6,679,829.64	0.00	6,679,829.64	0.00	0.00	6,679,829.64
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(3,945,819.17)		(3,945,819.17)			(3,945,819.17)
Total accumulated depreciation	(3,945,819.17)	0.00	(3,945,819.17)	0.00	0.00	(3,945,819.17)
Total capital assets being depreciated, net	2,734,010.47	0.00	2,734,010.47	0.00	0.00	2,734,010.47
Business-type activity capital assets, net	2,734,010.47	0.00	2,734,010.47	0.00	0.00	2,734,010.47

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)	58.99%
	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.	(\$1,203,063.82)
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	\$378,583,285.93
	Appropriations Subject to Limit	\$376,908,797.09
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	2.91%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$9,801,042.77
	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]).	\$5,912,240.71



UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed \_\_\_\_\_  
Clerk/Secretary of the Governing Board  
(Original signature required)  
Janet Ryan, Clerk

Date of Meeting: Sep 14, 2011

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

Rick Martin  
Name  
Deputy Superintendent  
Title  
559-265-3000  
Telephone  
rmartin@fcoe.k12.ca.us  
E-mail Address

For School District:

Jacquie Canfield  
Name  
Fiscal Services Administrator  
Title  
559-457-3907  
Telephone  
jacquie.canfield@fresnounified  
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)

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	313,371,514.31	301	4,549,092.24	303	308,822,422.07	305	7,758,025.03		307	301,064,397.04	309
2000 - Classified Salaries	92,537,730.70	311	1,674,508.79	313	90,863,221.91	315	5,688,365.07		317	85,174,856.84	319
3000 - Employee Benefits (Excluding 3800)	138,588,781.42	321	28,132,870.59	323	110,455,910.83	325	4,002,240.60		327	106,453,670.23	329
4000 - Books, Supplies Equip Replace. (6500)	34,388,594.46	331	1,029,734.51	333	33,358,859.95	335	10,411,901.69		337	22,946,958.26	339
5000 - Services . . & 7300 - Indirect Costs	51,038,668.11	341	2,076,804.71	343	48,961,863.40	345	8,075,232.61		347	40,886,630.79	349
TOTAL					592,462,278.16	365			TOTAL	556,526,513.16	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	375
2. Salaries of Instructional Aides Per EC 41011		2100	380
3. STRS		3101 & 3102	382
4. PERS		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	385
7. Unemployment Insurance		3501 & 3502	390
8. Workers' Compensation Insurance		3601 & 3602	392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	396
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			58.99%
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)	58.99%
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)	556,526,513.16
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

<b>Direct Instructional Costs and Documented Support Costs</b> (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	1,064,333.80
2	Classified Salaries	2000-2999	213,903.80
3	Employee Benefits	3000-3999	513,948.58
4	Books and Supplies	4000-4999	15,147.77
5	Services and Other Operating Expenditures	5000-5999	19,028.47
6	Equipment & Replacement	6400, 6500	0.00
7	<b>Total Program Costs</b> (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		1,826,362.42

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	692,554.00
B. Net Revenues (Line A times 90%)	623,298.60
C. Program Costs (Line 7)	1,826,362.42
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(1,203,063.82)

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

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	275,217,763.00		275,217,763.00	12,040,000.00	22,935,641.00	264,322,122.00	12,980,756.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	21,185,000.00		21,185,000.00		12,660,000.00	8,525,000.00	8,525,000.00
Capital Leases Payable	114,906.40		114,906.40		114,906.40	0.00	0.00
Lease Revenue Bonds Payable	3,233,905.20	(324,058.00)	2,909,847.20		846,510.00	2,063,337.20	893,374.00
Other General Long-Term Debt	3,438,966.93		3,438,966.93	445,956.11		3,884,923.04	477,312.22
Net OPEB Obligation	116,374,627.00		116,374,627.00	83,136,417.00	28,903,817.00	170,607,227.00	
Compensated Absences Payable	2,223,862.00		2,223,862.00	609,697.37		2,833,559.37	
Governmental activities long-term liabilities	421,789,030.53	(324,058.00)	421,464,972.53	96,232,070.48	65,460,874.40	452,236,168.61	22,876,442.22
<b>Business-Type Activities:</b>							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2009-10 Actual</b>			<b>2010-11 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	393,048,582.15		393,048,582.15			378,583,285.93
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	70,150.47		70,150.47			69,333.05
<b>ADJUSTMENTS TO PRIOR YEAR LIMIT</b>	<b>Adjustments to 2009-10</b>			<b>Adjustments to 2010-11</b>		
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>B. CURRENT YEAR GANN ADA</b> (2010-11 data should tie to Principal Apportionment Attendance Software reports)	<b>2010-11 P2 Report</b>			<b>2011-12 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	66,697.94		66,697.94	66,618.60		66,618.60
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,415.80		2,415.80	2,567.59		2,567.59
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			69,113.74			69,186.19
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
<b>OTHER ADA</b> (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School			115,139.00			115,139.00
8. Divide Line B7 by 525 (Round to 2 decimal places)			219.31			219.31
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			69,333.05			69,405.50
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2010-11 Actual</b>			<b>2011-12 Budget</b>		
1. Homeowners' Exemption (Object 8021)	750,145.80		750,145.80	775,600.00		775,600.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	290,205.87		290,205.87	290,192.00		290,192.00
4. Secured Roll Taxes (Object 8041)	46,873,184.89		46,873,184.89	47,342,998.00		47,342,998.00
5. Unsecured Roll Taxes (Object 8042)	2,839,451.89		2,839,451.89	2,748,444.00		2,748,444.00
6. Prior Years' Taxes (Object 8043)	543,588.96		543,588.96	208,059.00		208,059.00
7. Supplemental Taxes (Object 8044)	478,870.86		478,870.86	778,276.00		778,276.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,116,892.69)		(8,116,892.69)	(8,482,554.00)		(8,482,554.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	6,360.18		6,360.18	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	2,397,757.34		2,397,757.34	266,403.00		266,403.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(2,168,984.11)		(2,168,984.11)	(2,381,252.00)		(2,381,252.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	43,893,688.99	0.00	43,893,688.99	41,546,166.00	0.00	41,546,166.00
<b>OTHER LOCAL REVENUES (Funds 01, 09, and 62)</b>						
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)	43,893,688.99	0.00	43,893,688.99	41,546,166.00	0.00	41,546,166.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,600,482.01			5,346,424.00
<b>OTHER EXCLUSIONS</b>						
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)			5,600,482.01			5,346,424.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	313,758,158.74		313,758,158.74	269,212,601.00		269,212,601.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	567,941.57		567,941.57	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		4,229,568.00	4,229,568.00		3,112,316.00	3,112,316.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		(110,723.00)	(110,723.00)			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		266,109.00	266,109.00		242,808.00	242,808.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		(4,001.00)	(4,001.00)			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,014,992.00		1,014,992.00	1,079,416.00		1,079,416.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		120,912.00	120,912.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	17,000,996.00		17,000,996.00	13,255,767.00		13,255,767.00
35. Class Size Reduction, Grade 9 (Object 8590)**		742,966.00	742,966.00		742,966.00	742,966.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	332,342,088.31	5,244,831.00	337,586,919.31	283,547,784.00	4,098,090.00	287,645,874.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	650,973.00		650,973.00	667,778.00		667,778.00
38. TOTAL STATE AID (Lines C36 plus C37)	332,993,061.31	5,244,831.00	338,237,892.31	284,215,562.00	4,098,090.00	288,313,652.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	644,692,321.08		644,692,321.08	584,246,560.00		584,246,560.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	636,582.92		636,582.92	800,000.00		800,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			393,048,582.15			378,583,285.93
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9883			1.0010
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			378,583,285.93			388,473,812.13
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			43,893,688.99			41,546,166.00
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)			8,319,966.00			8,328,660.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			338,237,892.31			288,313,652.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			338,237,892.31			288,313,652.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			377,697.80			452,291.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			44,271,386.79			41,998,457.39
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)			338,237,892.31			288,313,652.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			44,271,386.79			
b. State Subventions (Line D8)			338,237,892.31			
c. Less: Excluded Appropriations (Line C23)			5,600,482.01			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			376,908,797.09			

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>	<b>2010-11 Actual</b>			<b>2011-12 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			378,583,285.93			388,473,812.13
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			376,908,797.09			

\* 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.

Kim Kelstrom, Director Fiscal Services  
Gann Contact Person

559-457-3552  
Contact Phone Number

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 16,439,994.20
- 2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 502,587,671.59

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.27%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

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



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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,323,025.96
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,505,240.51
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	105,600.00
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)	2,260,515.24
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	3,579.74
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)	22,197,961.45
9. Carry-Forward Adjustment (Part IV, Line F)	(3,660,656.75)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	18,537,304.70

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	371,987,987.72
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	90,410,575.97
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	41,439,866.06
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	8,728,085.28
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,201,607.53
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,661,154.73
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,156,400.85
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)	107,297.06
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)	6,894.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	66,868,391.30
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)	105,892.42
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)	7,855,395.15
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,169,600.51
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	34,883,582.60
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)	637,582,731.18

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.48%
---	-------

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2012-13 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B18)	2.91%
---	-------

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>22,197,961.45</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(6,146,423.91)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.24%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.24%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.24%) times Part III, Line B18); zero if positive	<u>(10,981,970.26)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(10,981,970.26)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>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.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>1.76%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-5,490,985.13) is applied to the current year calculation and the remainder (\$-5,490,985.13) is deferred to one or more future years:	<u>2.62%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-3,660,656.75) is applied to the current year calculation and the remainder (\$-7,321,313.51) is deferred to one or more future years:	<u>2.91%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(3,660,656.75)</u>

Approved indirect cost rate: 4.24%  
Highest rate used in any program: 4.24%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	22,949,977.37	973,079.04	4.24%
01	3011	28,596,544.47	1,212,493.49	4.24%
01	3025	161,384.88	6,842.71	4.24%
01	3031	592,871.09	20,750.49	3.50%
01	3060	1,755,168.91	73,359.16	4.18%
01	3061	438,752.52	18,603.11	4.24%
01	3180	628,889.36	26,664.92	4.24%
01	3181	1,455,802.30	61,726.02	4.24%
01	3200	2,051,703.13	86,992.21	4.24%
01	3310	13,214,702.61	560,303.39	4.24%
01	3313	4,705,236.95	199,502.05	4.24%
01	3315	308,729.85	13,090.15	4.24%
01	3319	174,589.42	7,402.58	4.24%
01	3320	542,106.72	22,985.32	4.24%
01	3324	220,127.59	9,333.41	4.24%
01	3345	1,334.22	56.57	4.24%
01	3385	91,974.29	3,899.71	4.24%
01	3550	910,934.87	38,623.00	4.24%
01	3710	34,143.75	1,447.70	4.24%
01	4035	3,609,783.15	153,054.80	4.24%
01	4045	154,733.36	6,560.69	4.24%
01	4046	113,880.09	4,828.52	4.24%
01	4047	991,701.12	42,048.13	4.24%
01	4048	730,446.39	30,970.93	4.24%
01	4050	463,968.68	19,672.27	4.24%
01	4124	1,202,974.52	51,006.12	4.24%
01	4201	20,963.16	888.84	4.24%
01	4203	1,959,557.34	39,191.15	2.00%
01	4510	81,998.10	3,476.72	4.24%
01	5370	512,913.94	21,747.57	4.24%
01	5630	64,239.51	2,723.76	4.24%
01	5635	52,871.39	2,241.75	4.24%
01	5810	4,964,242.35	209,808.22	4.23%
01	6010	3,614,354.17	153,248.62	4.24%
01	6250	382,794.88	16,230.50	4.24%
01	6286	287,286.39	12,184.19	4.24%
01	6378	70,106.82	2,972.53	4.24%
01	6385	95,100.38	4,032.26	4.24%
01	6500	65,013,370.61	2,756,566.91	4.24%
01	6510	1,880,337.98	79,726.33	4.24%
01	6515	15,933.51	675.58	4.24%

Fresno Unified Fresno County		Unaudited Actuals 2010-11 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs		10 62166 0000000 Form ICR	
01	6520	427,887.59	18,142.41	4.24%	
01	6530	18,128.36	768.64	4.24%	
01	6535	15,637.02	663.01	4.24%	
01	7090	21,972,035.80	659,161.07	3.00%	
01	7091	5,747,189.84	172,415.70	3.00%	
01	7220	336,591.42	14,271.48	4.24%	
01	7230	4,581,745.46	194,266.01	4.24%	
01	7240	601,637.10	25,509.41	4.24%	
01	7400	16,411,577.97	695,835.36	4.24%	
01	8150	17,853,300.30	756,979.93	4.24%	
01	9010	5,301,615.23	162,530.01	3.07%	
11	3555	601,350.60	25,497.27	4.24%	
12	5037	1,508.00	63.94	4.24%	
12	5320	237,548.16	10,072.04	4.24%	
12	6052	27,346.77	1,159.50	4.24%	
12	6105	7,771,472.49	329,510.43	4.24%	
61	5310	34,883,582.60	1,479,044.91	4.24%	

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	8,413,857.00		1,465,066.16	9,878,923.16
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		8,413,857.00	0.00	1,465,066.16	9,878,923.16
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	6,253,433.87			6,253,433.87
2. Classified Salaries	2000-2999	106,759.39			106,759.39
3. Employee Benefits	3000-3999	2,007,744.50			2,007,744.50
4. Books and Supplies	4000-4999	0.00		1,465,066.16	1,465,066.16
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	45,919.24			45,919.24
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		8,413,857.00	0.00	1,465,066.16	9,878,923.16
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	645,169,706.34
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	106,771,054.13
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,194,972.26
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,753,849.34
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	503,057.80
4. Other Transfers Out	All	9200	7200-7299	1,503,033.45
5. Interfund Transfers Out	All	9300	7600-7629	10,463,522.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	5,526,310.38
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	1,230,759.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				26,175,504.23
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	1,268,379.43
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)				513,491,527.41
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				513,491,527.41

		2010-11 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		68,595.09
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)		68,595.09
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		68,595.09
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,485.84
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
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.)	517,751,424.22	7,676.70
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)	517,751,424.22	7,676.70
B. Required effort (Line A.2 times 90%)	465,976,281.80	6,909.03
C. Current year expenditures (Line I.G and Line II.F)	513,491,527.41	7,485.84
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	3,254,987.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	7,318.16
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			0.00
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				7,318.16
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			0.00
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				3,247,668.84



**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)	513,491,527.41	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,485.84
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%

<b>SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)</b>		
<b>Charter School Name</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	2,936,487.20	2,128,378.09	0.00	7,769,924.52	64,879,354.10	0.00	10,318,826.98
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten					69.00		
1110 Regular Education, K-12	7.13	38.85		103.58	4,198.50		9,200.00
3100 Alternative Schools					3.92		
3200 Continuation Schools				2.13	37.14		
3300 Independent Study Centers				2.00	9.50		
3400 Opportunity Schools							
3550 Community Day Schools				1.00	21.48		
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		0.85		0.20			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	12.00			53.80	407.06		1,264.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational				0.02			
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					19.95		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					66.60		
-- Child Development (Fund 12)	0.00	1.00		3.00	14.00		
-- Cafeteria (Funds 13 & 61)					117.95		
<b>C. Total Allocation Factors</b>	19.13	40.70	0.00	165.73	4,965.10	0.00	10,464.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	1,645.35	901,628.45	903,273.80	33,500.02		936,773.82
1110	Regular Education, K-12	390,341,571.49	71,916,739.33	462,258,310.82	17,143,930.26		479,402,241.08
3100	Alternative Schools	199,499.51	51,222.95	250,722.46	9,298.63		260,021.09
3200	Continuation Schools	4,411,425.64	585,172.17	4,996,597.81	185,310.51		5,181,908.32
3300	Independent Study Centers	4,767,788.64	217,903.31	4,985,691.95	184,906.04		5,170,597.99
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,884,075.54	327,563.89	2,211,639.43	82,023.82		2,293,663.25
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	1,018,369.96	0.00	1,018,369.96	37,768.63		1,056,138.59
4110	Regular Education, Adult	1,598,664.06	0.00	1,598,664.06	59,290.19		1,657,954.25
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	8,221,477.20	53,826.77	8,275,303.97	306,909.00		8,582,212.97
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	95,573,179.30	10,929,876.20	106,503,055.50	3,949,914.83		110,452,970.33
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	6,071,179.41	937.66	6,072,117.07	225,198.66		6,297,315.73
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	763,399.37	0.00	763,399.37	28,312.45		791,711.82
8500	Child Care and Development Services	1,840,613.37	260,688.23	2,101,301.60	77,931.68		2,179,233.28
<b>Other Costs</b>							
----	Food Services					1,312,785.04	1,312,785.04
----	Enterprise					1,661,154.73	1,661,154.73
----	Facilities Acquisition & Construction					1,571,706.95	1,571,706.95
----	Other Outgo					13,427,811.91	13,427,811.91
<b>Other Funds</b>	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		2,787,411.93	2,787,411.93	1,991,441.34		4,778,853.27
----	Indirect Costs Charged to Other Funds (Funds 01, 09, 62, Functions 7200-7600, Object 7350)				(1,845,348.09)		(1,845,348.09)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	516,692,888.84	88,032,970.89	604,725,859.73	22,470,387.97	17,973,458.63	645,169,706.33

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	892.51	33.66	0.00	0.00	0.00	0.00	0.00			719.18	0.00	1,645.35
1110	Regular Education, K-12	289,920,974.63	26,096,674.10	11,024,611.28	31,850,129.94	16,449,035.71	1,903,601.00	8,717,232.75			4,379,312.08	0.00	390,341,571.49
3100	Alternative Schools	10,331.08	186,263.30	0.00	0.00	0.00	0.00	0.00			2,905.13	0.00	199,499.51
3200	Continuation Schools	3,209,312.18	54,796.00	82,818.91	860,935.82	203,562.73	0.00	0.00			0.00	0.00	4,411,425.64
3300	Independent Study Centers	3,591,199.70	121,370.89	19,873.97	576,165.43	349,706.49	0.00	0.00			0.00	109,472.16	4,767,788.64
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	1,193,484.98	0.00	7,137.06	516,585.16	166,868.34	0.00	0.00			0.00	0.00	1,884,075.54
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	623,642.62	290,533.91	0.00	0.00	104,193.43	0.00	0.00			0.00	0.00	1,018,369.96
4110	Regular Education, Adult	1,602,183.27	0.00	0.00	(3,519.21)	0.00	0.00	0.00			0.00	0.00	1,598,664.06
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	3,502,333.10	1,540,096.95	1,536,014.74	0.00	1,643,032.41	0.00	0.00			0.00	0.00	8,221,477.20
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	69,742,271.08	10,142,320.25	352,067.30	240,268.26	8,565,386.52	6,508,803.74	0.00			22,062.15	0.00	95,573,179.30
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	4,758,071.94	433,709.49	165,658.26	422,623.15	241,925.64	0.00	49,170.93	0.00	20.00	0.00	0.00	6,071,179.41
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		11,351.20	0.00	0.00	0.00	0.00		746,764.90	0.00	5,283.27	0.00	763,399.37
8500	Child Care and Development Services	352,867.23	82,585.82	135,773.65	(131.16)	807,599.39	0.00		454,842.63	0.00	7,075.81	0.00	1,840,613.37
<b>Total Direct Charged Costs</b>		<b>378,507,564.32</b>	<b>38,959,735.57</b>	<b>13,323,955.17</b>	<b>34,463,057.39</b>	<b>28,531,310.66</b>	<b>8,412,404.74</b>	<b>8,766,403.68</b>	<b>1,201,607.53</b>	<b>20.00</b>	<b>4,417,357.62</b>	<b>109,472.16</b>	<b>516,692,888.84</b>

\* Functions 7100-7199 for goals 8100 and 8500

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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	901,628.45	0.00	901,628.45
1110	Regular Education, K-12	7,982,244.85	54,862,131.31	9,072,363.17	71,916,739.33
3100	Alternative Schools	0.00	51,222.95	0.00	51,222.95
3200	Continuation Schools	99,860.85	485,311.32	0.00	585,172.17
3300	Independent Study Centers	93,766.06	124,137.25	0.00	217,903.31
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	46,883.03	280,680.86	0.00	327,563.89
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	53,826.77	0.00	0.00	53,826.77
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	4,364,327.20	5,319,085.19	1,246,463.81	10,929,876.20
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	937.66	0.00	0.00	937.66
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	260,688.23	0.00	260,688.23
<b>Other Funds</b>					
--	Adult Education (Fund 11)		870,267.46		870,267.46
--	Child Development (Fund 12)	192,943.39	182,939.11	0.00	375,882.50
--	Cafeteria (Funds 13 and 61)		1,541,261.97		1,541,261.97
<b>Total Allocated Support Costs</b>		12,834,789.81	64,879,354.10	10,318,826.98	88,032,970.89

Unaudited Actuals  
2010-11  
Program Cost Report  
Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	4,156,400.85
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	105,600.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,541,600.71
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,512,134.51
5	Total Central Administration Costs in General Fund and Charter Schools Funds	24,315,736.07
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	516,692,888.84
2	Total Allocated Costs (from Form PCR, Column 2, Total)	88,032,970.89
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	604,725,859.73
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	7,855,395.15
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	8,169,600.51
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	34,883,582.60
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	50,908,578.26
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		655,634,437.99
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		3.71%

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)	1,312,785.04				1,312,785.04
Enterprise (Objects 1000-5999, 6400, and 6500)		1,661,154.73			1,661,154.73
Facilities Acquisition & Construction (Objects 1000-6500)			1,571,706.95		1,571,706.95
Other Outgo (Objects 1000-7999)				13,427,811.91	13,427,811.91
<b>Total Other Costs</b>	1,312,785.04	1,661,154.73	1,571,706.95	13,427,811.91	17,973,458.63



Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,400.12	6,374.12
2. Inflation Increase	0041	(25.00)	146.00
3. All Other Adjustments	0042, 0525, 0719		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,375.12	6,520.12
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,375.12	6,520.12
b. Revenue Limit ADA	0033	69,972.53	69,186.18
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	446,083,275.45	451,102,195.94
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	1,616,373.00	1,682,804.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	1,240,998.00	925,109.00
12. Less: All Charter District Revenue Limit Adjustment	0217	(1,083,663.00)	(1,079,416.00)
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	450,024,309.45	454,789,524.94
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	369,186,442.74	364,950,402.18
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	2,985,222.00	6,596,848.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,331,695.00	639,470.00
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)	---	1,653,527.00	5,957,378.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	370,839,969.74	370,907,780.18

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587, 0660	44,426,781.00	43,661,015.00
26. Miscellaneous Funds	0588	3,180.00	
27. Community Redevelopment Funds	0589	587,689.00	266,403.00
28. Less: Charter Schools In-lieu Taxes	0595	2,307,935.00	2,381,252.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	42,709,715.00	41,546,166.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	13,721,123.00	14,513,410.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	314,409,131.74	314,848,204.18
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	650,973.00	667,778.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(44,967,825.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(650,973.00)	(45,635,603.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	313,758,158.74	269,212,601.18
43. Less: Revenue Limit State Apportionment Receipts	---	315,783,493.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(2,025,334.26)	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
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		

Current LEA: 10-62166-0000000 Fresno Unified		
Selected SELPA: BQ		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
BQ	Fresno Unified	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(4,380,161.26)	0.00	(1,845,348.09)				
Other Sources/Uses Detail					3,398,366.29	10,463,522.00		
Fund Reconciliation							10,032,276.34	32,603,934.02
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	87,775.05	0.00	25,497.27	0.00				
Other Sources/Uses Detail					7,107,113.00	0.00		
Fund Reconciliation							1,579,845.77	925,515.11
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	411,743.29	0.00	340,805.91	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							254,458.11	1,273,937.73
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	714,804.20	0.00						
Other Sources/Uses Detail					3,356,409.00	0.00		
Fund Reconciliation							4,359,090.63	1,066,810.69
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	24,652,491.59		
Fund Reconciliation							0.00	183,252.13
25 CAPITAL FACILITIES FUND								
Expenditure Detail	34,378.73	0.00						
Other Sources/Uses Detail					0.00	41,957.29		
Fund Reconciliation							6,416,640.48	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	2,783,544.36	0.00						
Other Sources/Uses Detail					19,385,724.36	0.00		
Fund Reconciliation							8,197,823.59	4,085,474.47
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	12,937,568.28		
Fund Reconciliation							12,737,701.08	9,276,075.95
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					12,643,513.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					2,204,413.51	11,164,215.62		
Fund Reconciliation							1,105,493.51	5,618,995.30
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					11,164,215.62	0.00		
Fund Reconciliation							18,995.30	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	263,570.16	0.00	1,479,044.91	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							70,996.63	2,647,370.48

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	84,345.47	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							13,150,709.08	242,664.64
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
<b>TOTALS</b>	<b>4,380,161.26</b>	<b>(4,380,161.26)</b>	<b>1,845,348.09</b>	<b>(1,845,348.09)</b>	<b>59,259,754.78</b>	<b>59,259,754.78</b>	<b>57,924,030.52</b>	<b>57,924,030.52</b>

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
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	92.0	137.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	9,200.0	1,264.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,264.0
C. ENTER total number of miles driven to/from school	021/022	1,534,528.0	2,777,055.0
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
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		5,746,253.17	206,141.43
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,402,823.31	0.00
C. 1. Subagreements for Services (Object 5100)		641,216.23	5,909,063.92
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	641,216.23	5,909,063.92
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		3,590.73	0.00
3. Insurance (Objects 5400 and 5450)		27,958.57	1,044.27
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		197,538.89	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(3,192,716.26)	282.28
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		395,514.26	392,271.84
7. Communications (Object 5900)		455.70	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)		5,092,007.40	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	1,897.28
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	10,314,642.00	6,510,701.02
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	10,314,642.00	6,510,701.02
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)		5,805,298.46	623,969.72
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.)		5,097,447.09	
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	9,606,790.63	5,886,731.30
K. Indirect Costs (Approved indirect cost rate of 4.24% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		194,252.14	25,509.41
L. Net Pupil Transportation Expense (Lines J and K)	100/101	9,801,042.77	5,912,240.71

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
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		9,801,042.77	5,912,240.71
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
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	88,161.33
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		5,092,007.40	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B		0.00	
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		0.00	0.00
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)		5,092,007.40	88,161.33
G. Bus Operating Expense (Line A minus Line F)		4,709,035.37	5,824,079.38
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	110/111		
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	120/121	3.069	2.097
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	122/123	511.852	4,607.658
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases	080/081	0.00	88,161.33
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	5,092,007.40	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	9,801,042.77	5,912,240.71
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Kim Kelstrom

Title: Director Fiscal Services

Agency: Fresno Unified School District

Phone Number/Ext: 559-457-3552

E-mail Address: kim.kelstrom@fresnounified.org

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										7,573
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,015,594.23	0.00	0.00	1,661,279.08	3,169,565.31	7,587,881.30	29,723,095.67		44,157,415.59
2000-2999	Classified Salaries	1,355,749.70	0.00	0.00	331,868.11	(742,614.41)	8,367,300.68	7,624,739.63		16,937,043.71
3000-3999	Employee Benefits	4,932,638.23	0.00	0.00	(1,790,412.51)	529,958.84	7,679,232.51	13,431,629.40		24,783,046.47
4000-4999	Books and Supplies	81,162.34	0.00	0.00	29,389.74	95,235.57	373,900.29	647,450.37		1,227,138.31
5000-5999	Services and Other Operating Expenditures	6,637,058.14	0.00	0.00	79,790.96	25,462.77	676,149.16	1,050,074.19		8,468,535.22
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,022,202.64	0.00	0.00	311,915.38	3,077,608.08	24,684,463.94	52,476,989.26	0.00	95,573,179.30
7310	Transfers of Indirect Costs	2,782,639.56	0.00	0.00	109,615.41	52,868.03	768.64	794,278.12		3,740,169.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,929,876.22								10,929,876.22
	Total Indirect Costs and PCR Allocations	13,712,515.78	0.00	0.00	109,615.41	52,868.03	768.64	794,278.12	0.00	14,670,045.98
	<b>TOTAL COSTS</b>	28,734,718.42	0.00	0.00	421,530.79	3,130,476.11	24,685,232.58	53,271,267.38	0.00	110,243,225.28
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	131,385.12	0.00	0.00	0.00	1,494,551.57	72,442.95	714,090.77		2,412,470.41
2000-2999	Classified Salaries	74,327.35	0.00	0.00	(4,528,014.27)	(742,614.41)	7,228,005.60	6,714,607.61		8,746,311.88
3000-3999	Employee Benefits	41,385.50	0.00	0.00	(2,424,490.63)	14,260.13	5,316,565.66	4,379,738.11		7,327,458.77
4000-4999	Books and Supplies	9,499.40	0.00	0.00	0.00	94,529.33	164,562.26	486,493.86		755,084.85
5000-5999	Services and Other Operating Expenditures	35,959.44	0.00	0.00	1,042.40	13,418.45	60,665.55	57,867.27		168,953.11
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	292,556.81	0.00	0.00	(6,951,462.50)	874,145.07	12,842,242.02	12,352,797.62	0.00	19,410,279.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	52,868.03	0.00	759,805.44		812,673.47
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	52,868.03	0.00	759,805.44	0.00	812,673.47
	<b>TOTAL BEFORE OBJECT 8980</b>	292,556.81	0.00	0.00	(6,951,462.50)	927,013.10	12,842,242.02	13,112,603.06	0.00	20,222,952.49
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									20,222,952.49



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,884,209.11	0.00	0.00	1,661,279.08	1,675,013.74	7,515,438.35	29,009,004.90		41,744,945.18
2000-2999	Classified Salaries	1,281,422.35	0.00	0.00	4,859,882.38	0.00	1,139,295.08	910,132.02		8,190,731.83
3000-3999	Employee Benefits	4,891,252.73	0.00	0.00	634,078.12	515,698.71	2,362,666.85	9,051,891.29		17,455,587.70
4000-4999	Books and Supplies	71,662.94	0.00	0.00	29,389.74	706.24	209,338.03	160,956.51		472,053.46
5000-5999	Services and Other Operating Expenditures	6,601,098.70	0.00	0.00	78,748.56	12,044.32	615,483.61	992,206.92		8,299,582.11
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>14,729,645.83</b>	<b>0.00</b>	<b>0.00</b>	<b>7,263,377.88</b>	<b>2,203,463.01</b>	<b>11,842,221.92</b>	<b>40,124,191.64</b>	<b>0.00</b>	<b>76,162,900.28</b>
7310	Transfers of Indirect Costs	2,782,639.56	0.00	0.00	109,615.41	0.00	768.64	34,472.68		2,927,496.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	10,929,876.22								10,929,876.22
	<b>Total Indirect Costs and PCR Allocations</b>	<b>13,712,515.78</b>	<b>0.00</b>	<b>0.00</b>	<b>109,615.41</b>	<b>0.00</b>	<b>768.64</b>	<b>34,472.68</b>	<b>0.00</b>	<b>13,857,372.51</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>28,442,161.61</b>	<b>0.00</b>	<b>0.00</b>	<b>7,372,993.29</b>	<b>2,203,463.01</b>	<b>11,842,990.56</b>	<b>40,158,664.32</b>	<b>0.00</b>	<b>90,020,272.79</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	<b>TOTAL COSTS</b>									<b>90,020,272.79</b>
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	380,140.94	0.00	40,471.52	0.00		420,612.46
2000-2999	Classified Salaries	67,038.88	0.00	0.00	54,544.59	0.00	0.00	0.00		121,583.47
3000-3999	Employee Benefits	41,618.09	0.00	0.00	145,958.81	0.00	18,375.01	32.68		205,984.59
4000-4999	Books and Supplies	0.00	0.00	0.00	240.00	0.00	15,488.36	0.00		15,728.36
5000-5999	Services and Other Operating Expenditures	494.50	0.00	0.00	16,138.97	0.00	2,767.25	9.09		19,409.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>109,151.47</b>	<b>0.00</b>	<b>0.00</b>	<b>597,023.31</b>	<b>0.00</b>	<b>77,102.14</b>	<b>41.77</b>	<b>0.00</b>	<b>783,318.69</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,313.79	0.00	0.00	0.00		25,313.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,313.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,313.79</b>
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	<b>109,151.47</b>	<b>0.00</b>	<b>0.00</b>	<b>622,337.10</b>	<b>0.00</b>	<b>77,102.14</b>	<b>41.77</b>	<b>0.00</b>	<b>808,632.48</b>
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									11,968,606.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									25,479,139.10
	<b>TOTAL COSTS</b>									<b>38,256,378.14</b>

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

2009-10 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	84,910,754.11	33,006,017.85
2. Enter audit adjustments of 2009-10 special education expenditures from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
<hr/> <hr/> <hr/>		
3. Enter restatements of 2010-11 special education beginning fund balances from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
<hr/> <hr/> <hr/>		
4. Enter any other adjustments, not included in Line 1 (explain below)		
<hr/> <hr/> <hr/>		
5. 2009-10 Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines 1 through 4)	84,910,754.11	33,006,017.85
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet	7,744.00	
2. Enter any adjustments not included in Line C1 (explain below)		
<hr/> <hr/> <hr/>		
3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)	7,744.00	

**SELPA:** Fresno Unified (BQ)

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

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

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

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
<u>Reduction in Special Ed Students</u>	<u>1,000,000.00</u>	<u>1,000,000.00</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<b><u>1,000,000.00</u></b>	<b><u>1,000,000.00</u></b>

**SELPA:** Fresno Unified (BQ)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2010-11 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2009-10 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	110,243,225.28		
2. Less: Expenditures paid from federal sources	20,222,952.49		
3. Expenditures paid from state and local sources	90,020,272.79	84,910,754.11	
Less: Exempt reduction(s) from SECTION 1		1,000,000.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	90,020,272.79	83,910,754.11	6,109,518.68
4. Special education unduplicated pupil count	7,573	7,744	
5. Per capita state and local expenditures (A3/A4)	11,887.00	10,835.58	1,051.42

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

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

SELPA: Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

	FY 2010-11	FY 2009-10	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

Base FY

	FY 2010-11	Base FY	Difference
2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Kim Kelstrom  
Contact Name

559-457-3552  
Telephone Number

Director Fiscal Services  
Title

kim.kelstrom@fresnounified.org  
E-mail Address

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										7,573
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,650,869.00	0.00	0.00	210,270.00	2,247,373.00	6,375,524.00	31,924,168.00		42,408,204.00
2000-2999	Classified Salaries	1,199,613.00	0.00	0.00	(396,586.00)	574,002.00	8,025,742.00	6,973,477.00		16,376,248.00
3000-3999	Employee Benefits	1,064,976.00	0.00	0.00	(428,491.00)	1,420,799.00	9,968,065.00	13,823,895.00		25,849,244.00
4000-4999	Books and Supplies	156,452.00	0.00	0.00	32,624.00	92,030.00	190,278.00	348,109.00		819,493.00
5000-5999	Services and Other Operating Expenditures	7,088,872.00	0.00	0.00	104,128.00	62,875.00	932,582.00	820,053.00		9,008,510.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,160,782.00	0.00	0.00	(478,055.00)	4,397,079.00	25,492,191.00	53,889,702.00	0.00	94,461,699.00
7310	Transfers of Indirect Costs	2,608,543.00	0.00	0.00	104,656.00	36,374.00	707.00	623,863.00		3,374,143.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,608,543.00	0.00	0.00	104,656.00	36,374.00	707.00	623,863.00	0.00	3,374,143.00
	TOTAL COSTS	13,769,325.00	0.00	0.00	(373,399.00)	4,433,453.00	25,492,898.00	54,513,565.00	0.00	97,835,842.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,630,869.00	0.00	0.00	210,270.00	1,269,062.00	6,287,274.00	31,909,168.00		41,306,643.00
2000-2999	Classified Salaries	1,199,613.00	0.00	0.00	184,364.00	0.00	5,727,955.00	1,064,786.00		8,176,718.00
3000-3999	Employee Benefits	1,062,576.00	0.00	0.00	30,992.00	586,063.00	6,933,097.00	10,615,912.00		19,228,640.00
4000-4999	Books and Supplies	156,452.00	0.00	0.00	32,624.00	15,816.00	146,966.00	322,944.00		674,802.00
5000-5999	Services and Other Operating Expenditures	7,088,224.00	0.00	0.00	108,427.00	39,389.00	914,823.00	626,385.00		8,777,248.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	11,137,734.00	0.00	0.00	566,677.00	1,910,330.00	20,010,115.00	44,539,195.00	0.00	78,164,051.00
7310	Transfers of Indirect Costs	2,608,543.00	0.00	0.00	104,656.00	0.00	707.00	34,501.00		2,748,407.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,608,543.00	0.00	0.00	104,656.00	0.00	707.00	34,501.00	0.00	2,748,407.00
	TOTAL BEFORE OBJECT 8980	13,746,277.00	0.00	0.00	671,333.00	1,910,330.00	20,010,822.00	44,573,696.00	0.00	80,912,458.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									80,912,458.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	378,034.00	0.00	92,078.00	0.00		470,112.00
2000-2999	Classified Salaries	63,255.00	0.00	0.00	58,093.00	0.00	0.00	0.00		121,348.00
3000-3999	Employee Benefits	42,847.00	0.00	0.00	144,724.00	0.00	30,559.00	0.00		218,130.00
4000-4999	Books and Supplies	0.00	0.00	0.00	4,537.00	0.00	3,072.00	0.00		7,609.00
5000-5999	Services and Other Operating Expenditures	468.00	0.00	0.00	33,229.00	0.00	2,332.00	0.00		36,029.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	106,570.00	0.00	0.00	618,617.00	0.00	128,041.00	0.00	0.00	853,228.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	24,064.00	0.00	0.00	0.00		24,064.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	24,064.00	0.00	0.00	0.00	0.00	24,064.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	106,570.00	0.00	0.00	642,681.00	0.00	128,041.00	0.00	0.00	877,292.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									11,133,469.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									29,062,654.00
	TOTAL COSTS									41,073,415.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										7,573
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	2,015,594.23	0.00	0.00	1,661,279.08	3,169,565.31	7,587,881.30	29,723,095.67		44,157,415.59
2000-2999	Classified Salaries	1,355,749.70	0.00	0.00	331,868.11	(742,614.41)	8,367,300.68	7,624,739.63		16,937,043.71
3000-3999	Employee Benefits	4,932,638.23	0.00	0.00	(1,790,412.51)	529,958.84	7,679,232.51	13,431,629.40		24,783,046.47
4000-4999	Books and Supplies	81,162.34	0.00	0.00	29,389.74	95,235.57	373,900.29	647,450.37		1,227,138.31
5000-5999	Services and Other Operating Expenditures	6,637,058.14	0.00	0.00	79,790.96	25,462.77	676,149.16	1,050,074.19		8,468,535.22
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	15,022,202.64	0.00	0.00	311,915.38	3,077,608.08	24,684,463.94	52,476,989.26	0.00	95,573,179.30
7310	Transfers of Indirect Costs	2,782,639.56	0.00	0.00	109,615.41	52,868.03	768.64	794,278.12		3,740,169.76
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,929,876.22								10,929,876.22
	Total Indirect Costs	2,782,639.56	0.00	0.00	109,615.41	52,868.03	768.64	794,278.12	0.00	3,740,169.76
	TOTAL COSTS	17,804,842.20	0.00	0.00	421,530.79	3,130,476.11	24,685,232.58	53,271,267.38	0.00	99,313,349.06
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	131,385.12	0.00	0.00	0.00	1,494,551.57	72,442.95	714,090.77		2,412,470.41
2000-2999	Classified Salaries	74,327.35	0.00	0.00	(4,528,014.27)	(742,614.41)	7,228,005.60	6,714,607.61		8,746,311.88
3000-3999	Employee Benefits	41,385.50	0.00	0.00	(2,424,490.63)	14,260.13	5,316,565.66	4,379,738.11		7,327,458.77
4000-4999	Books and Supplies	9,499.40	0.00	0.00	0.00	94,529.33	164,562.26	486,493.86		755,084.85
5000-5999	Services and Other Operating Expenditures	35,959.44	0.00	0.00	1,042.40	13,418.45	60,665.55	57,867.27		168,953.11
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	292,556.81	0.00	0.00	(6,951,462.50)	874,145.07	12,842,242.02	12,352,797.62	0.00	19,410,279.02
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	52,868.03	0.00	759,805.44		812,673.47
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	52,868.03	0.00	759,805.44	0.00	812,673.47
	TOTAL BEFORE OBJECT 8980	292,556.81	0.00	0.00	(6,951,462.50)	927,013.10	12,842,242.02	13,112,603.06	0.00	20,222,952.49
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									20,222,952.49



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,884,209.11	0.00	0.00	1,661,279.08	1,675,013.74	7,515,438.35	29,009,004.90		41,744,945.18
2000-2999	Classified Salaries	1,281,422.35	0.00	0.00	4,859,882.38	0.00	1,139,295.08	910,132.02		8,190,731.83
3000-3999	Employee Benefits	4,891,252.73	0.00	0.00	634,078.12	515,698.71	2,362,666.85	9,051,891.29		17,455,587.70
4000-4999	Books and Supplies	71,662.94	0.00	0.00	29,389.74	706.24	209,338.03	160,956.51		472,053.46
5000-5999	Services and Other Operating Expenditures	6,601,098.70	0.00	0.00	78,748.56	12,044.32	615,483.61	992,206.92		8,299,582.11
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>14,729,645.83</b>	<b>0.00</b>	<b>0.00</b>	<b>7,263,377.88</b>	<b>2,203,463.01</b>	<b>11,842,221.92</b>	<b>40,124,191.64</b>	<b>0.00</b>	<b>76,162,900.28</b>
7310	Transfers of Indirect Costs	2,782,639.56	0.00	0.00	109,615.41	0.00	768.64	34,472.68		2,927,496.29
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	10,929,876.22								10,929,876.22
	<b>Total Indirect Costs</b>	<b>2,782,639.56</b>	<b>0.00</b>	<b>0.00</b>	<b>109,615.41</b>	<b>0.00</b>	<b>768.64</b>	<b>34,472.68</b>	<b>0.00</b>	<b>2,927,496.29</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>17,512,285.39</b>	<b>0.00</b>	<b>0.00</b>	<b>7,372,993.29</b>	<b>2,203,463.01</b>	<b>11,842,990.56</b>	<b>40,158,664.32</b>	<b>0.00</b>	<b>79,090,396.57</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	<b>TOTAL COSTS</b>									<b>79,090,396.57</b>
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	380,140.94	0.00	40,471.52	0.00		420,612.46
2000-2999	Classified Salaries	67,038.88	0.00	0.00	54,544.59	0.00	0.00	0.00		121,583.47
3000-3999	Employee Benefits	41,618.09	0.00	0.00	145,958.81	0.00	18,375.01	32.68		205,984.59
4000-4999	Books and Supplies	0.00	0.00	0.00	240.00	0.00	15,488.36	0.00		15,728.36
5000-5999	Services and Other Operating Expenditures	494.50	0.00	0.00	16,138.97	0.00	2,767.25	9.09		19,409.81
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>109,151.47</b>	<b>0.00</b>	<b>0.00</b>	<b>597,023.31</b>	<b>0.00</b>	<b>77,102.14</b>	<b>41.77</b>	<b>0.00</b>	<b>783,318.69</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,313.79	0.00	0.00	0.00		25,313.79
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,313.79</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,313.79</b>
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	<b>109,151.47</b>	<b>0.00</b>	<b>0.00</b>	<b>622,337.10</b>	<b>0.00</b>	<b>77,102.14</b>	<b>41.77</b>	<b>0.00</b>	<b>808,632.48</b>
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									11,968,606.56
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									25,479,139.10
	<b>TOTAL COSTS</b>									<b>38,256,378.14</b>

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

**SELPA:** Fresno Unified (BQ)

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

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

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

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	1,000,000.00	1,000,000.00
_____		
_____		
_____		
_____		
_____		
_____		
<b>Total exempt reductions</b>	<u>1,000,000.00</u>	<u>1,000,000.00</u>

**SELPA:** Fresno Unified (BQ)

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2011-12 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2010-11 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	97,835,842.00		
2. Less: Expenditures paid from federal sources	16,923,384.00		
3. Expenditures paid from state and local sources	80,912,458.00	79,090,396.57	
Less: Exempt reduction(s) from SECTION 1		1,000,000.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	80,912,458.00	78,090,396.57	2,822,061.43
4. Special education unduplicated pupil count	7,573	7,573	
5. Per capita state and local expenditures (A3/A4)	10,684.33	10,311.69	372.64

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

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

SELPA: Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

	Budget FY 2011-12	Actual FY 2010-11	Difference

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	Budget FY 2011-12	Base FY	Difference

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

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

Kim Kelstrom  
Contact Name

559-457-3552  
Telephone Number

Director Fiscal Services  
Title

kim.kelstrom@fresnounified.org  
E-mail Address

**FRESNO UNIFIED SCHOOL DISTRICT**

**2010/11 CHARTER SCHOOLS**

**UNAUDITED ACTUALS**

**FINANCIAL REPORT**

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011

CHARTER SCHOOL CERTIFICATION

Charter School Name: Carter G. Woodson Public Charter School  
CDS #: 10621661030840 Unaudited Actuals Woodson 10-11  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 378

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Patrick Jensen</u>	<u>Theron C. Freese</u>
Name	Name
<u>Financial Analyst, Fiscal Services</u>	<u>Certified Public Accountant</u>
Title	Title
<u>(559) 457-3536</u>	<u>559.230-3073 or 559.230.3028</u>
Telephone	Telephone
<u>Patrick.Jensen@fresnounified.org</u>	<u>lwashington@agapecorp.com</u>
E-mail address	E-mail address

To the entity that approved the charter school:

2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]  
Charter School Official  
(Original signature required)

Date: 8-18-11

Printed Name: Linda Washington

Title: Charter Director

To the County Superintendent of Schools:

2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent

To the Superintendent of Public Instruction:

2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840 Unaudited Actuals Woodson 10-11

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 378

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,900,913.00		1,900,913.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	212,370.65		212,370.65
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,113,283.65	0.00	2,113,283.65
<b>2. Federal Revenues (see NOTE on last page)</b>				
No Child Left Behind (incl. ARRA)	8290		234,303.00	234,303.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		34,542.04	34,542.04
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		38,625.00	38,625.00
Total, Federal Revenues		0.00	307,470.04	307,470.04
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	441,768.01	8,790.20	450,558.21
Total, Other State Revenues		441,768.01	8,790.20	450,558.21
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	1,072.09	4,163.12	5,235.21
Total, Local Revenues		1,072.09	4,163.12	5,235.21
<b>5. TOTAL REVENUES</b>				
		2,556,123.75	320,423.36	2,876,547.11
<b>B. EXPENDITURES (see NOTE on last page)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	641,246.22	118,800.25	760,046.47
Certificated Pupil Support Salaries	1200	205,643.12	2,000.00	207,643.12
Certificated Supervisors' and Administrators' Salaries	1300	238,180.80		238,180.80
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,085,070.14	120,800.25	1,205,870.39
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	13,825.00		13,825.00
Noncertificated Support Salaries	2200	46,443.89	81,034.65	127,478.54
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	148,050.00	18,879.50	166,929.50
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		208,318.89	99,914.15	308,233.04

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

**Charter School Name:** Carter G. Woodson Public Charter School

**CDS #:** 10621661030840 Unaudited Actuals Woodson 10-11

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	86,450.58	9,939.08	96,389.66
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	32,969.60	8,783.65	41,753.25
Health and Welfare Benefits	3401-3402	118,719.52	8,876.91	127,596.43
Unemployment Insurance	3501-3502	18,118.52	4,345.17	22,463.69
Workers' Compensation Insurance	3601-3602	16,108.19	2,598.33	18,706.52
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	7,115.20		7,115.20
<b>Total, Employee Benefits</b>		<b>279,481.61</b>	<b>34,543.14</b>	<b>314,024.75</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	135,444.90	36,018.79	171,463.69
Noncapitalized Equipment	4400			0.00
Food	4700	17,118.82	52,795.90	69,914.72
<b>Total, Books and Supplies</b>		<b>152,563.72</b>	<b>88,814.69</b>	<b>241,378.41</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	8,920.38		8,920.38
Dues and Memberships	5300	4,381.38	600.00	4,981.38
Insurance	5400	24,033.96		24,033.96
Operations and Housekeeping Services	5500	79,296.14		79,296.14
Rentals, Leases, Repairs, and Noncap. Improvements	5600	342,530.38		342,530.38
Professional/Consulting Services and Operating Expend.	5800	226,654.53	11,953.27	238,607.80
Communications	5900	31,209.24		31,209.24
<b>Total, Services and Other Operating Expenditures</b>		<b>717,026.01</b>	<b>12,553.27</b>	<b>729,579.28</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400	16,171.41	1,547.00	17,718.41
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
<b>Total, Capital Outlay</b>		<b>16,171.41</b>	<b>1,547.00</b>	<b>17,718.41</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	24,026.61		24,026.61
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	24,906.05		24,906.05
Debt Service:				
Interest	7438	1,510.19		1,510.19
Principal (for modified accrual basis only)	7439			0.00
<b>Total, Other Outgo</b>		<b>50,442.85</b>	<b>0.00</b>	<b>50,442.85</b>
<b>8. TOTAL EXPENDITURES</b>		<b>2,509,074.63</b>	<b>358,172.50</b>	<b>2,867,247.13</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>47,049.12</b>	<b>(37,749.14)</b>	<b>9,299.98</b>



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840 Unaudited Actuals Woodson 10-11

Description	Object Code	Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(28,752.07)	28,752.07	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(28,752.07)	28,752.07	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>				
		18,297.05	(8,997.07)	9,299.98
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	649,436.63	11,130.13	660,566.76
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(29,304.00)		(29,304.00)
c. Adjusted Beginning Balance		620,132.63	11,130.13	631,262.76
2. Ending Fund Balance, June 30 (E+F1c)		638,429.68	2,133.06	640,562.74
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	33,694.00	0.00	33,694.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	604,735.68	2,133.06	606,868.74
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	174,114.05	(51,581.02)	122,533.03
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	672,430.63	54,615.08	727,045.71
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	33,694.00		33,694.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
9. TOTAL ASSETS		880,238.68	3,034.06	883,272.74
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	241,809.00	901.00	242,710.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		241,809.00	901.00	242,710.00
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		638,429.68	2,133.06	640,562.74

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840 Unaudited Actuals Woodson 10-11

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,  
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

**1. Federal Revenues Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ 0.00
b. Noncertificated Personnel Salaries	
c. Employee Benefits	
d. Books and Supplies	
e. Services and Other Operating Expenditures	
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011

CHARTER SCHOOL CERTIFICATION

Charter School Name: Morris E. Dailey Elementary Charter  
CDS #: Dailey-10621660121533  
Charter Approving Entity: Fresno Unified School District  
County: Fresno County  
Charter #: 1172

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:

Patrick Jensen

Name

Financial Analyst, Fiscal Services

Title

(559) 457-3536

Telephone

Patrick.Jensen@fresnounified.org

E-mail address

For Charter School:

Melissa Dutra

Name

Principal

Title

559-458-2401

Telephone

melissa.dutra@fics.us

E-mail address

To the entity that approved the charter school:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: \_\_\_\_\_

Charter School Official  
(Original signature required)

Date: \_\_\_\_\_

Printed

Name: Melissa Dutra

Title: Principal

To the County Superintendent of Schools:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_

Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Printed

Name: Ruth F. Quinto

Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Morris E. Dailey Elementry Charter

CDS #: 10621660114553(1) (2)

Description	Object Code	Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	175,000.00		175,000.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		175,000.00	0.00	175,000.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>				
		336,402.31	0.00	336,402.31
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791			0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00
2. Ending Fund Balance, June 30 (E+F1c)		336,402.31	0.00	336,402.31
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	336,402.31	0.00	336,402.31
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	(198,626.18)	205,827.40	7,201.22
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	549,761.06	3,705.49	553,466.55
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
9. TOTAL ASSETS		351,134.88	209,532.89	560,667.77
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	14,732.21		14,732.21
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650		209,532.89	209,532.89
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		14,732.21	209,532.89	224,265.10
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		336,402.67	0.00	336,402.67

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011**

Charter School Name: Morris E. Dailey Elementary Charter

CDS #: 10621660114553(1) (2)

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,  
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

**1. Federal Revenues Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. NONE			0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL</b>	0.00	0.00	0.00

**2. Community Services Expenditures**

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ 0.00
b. Noncertificated Personnel Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Morris E. Dailey Elementry Charter

CDS #: 10621660114553(1) (2)

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	50,052.07	3,221.87	53,273.94
PERS	3201-3202	7,435.71	1,074.22	8,509.93
OASDI / Medicare / Alternative	3301-3302	11,576.57	2,974.05	14,550.62
Health and Welfare Benefits	3401-3402	32,509.30	8,041.70	40,551.00
Unemployment Insurance	3501-3502	4,506.35	1,447.35	5,953.70
Workers' Compensation Insurance	3601-3602	3,302.48	1,059.02	4,361.50
OPEB, Allocated	3701-3702	14,293.25	3,446.45	17,739.70
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	289.83	7.34	297.17
Total, Employee Benefits		123,965.56	21,272.00	145,237.56
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	110,004.81	3,705.49	113,710.30
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	54,828.93		54,828.93
Noncapitalized Equipment	4400	32,746.28	37,486.20	70,232.48
Food	4700			0.00
Total, Books and Supplies		197,580.02	41,191.69	238,771.71
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	5,418.27		5,418.27
Dues and Memberships	5300	4,000.00		4,000.00
Insurance	5400			0.00
Operations and Housekeeping Services	5500	63,862.73		63,862.73
Rentals, Leases, Repairs, and Noncap. Improvements	5600	716.12		716.12
Professional/Consulting Services and Operating Expend.	5800	167,778.52	9,901.45	177,679.97
Communications	5900			0.00
Total, Services and Other Operating Expenditures		241,775.64	9,901.45	251,677.09
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		1,321,555.90	190,661.60	1,512,217.50
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		161,402.31	0.00	161,402.31

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2010 to June 30, 2011**

Charter School Name: Morris E. Dailey Elementry Charter

CDS #: 10621660114553(1) (2)

Charter Approving Entity: Fresno Unified School District

County: Fresno County

Charter #: 1172

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	982,477.00		982,477.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	137,669.06		137,669.06
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,120,146.06	0.00	1,120,146.06
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		186,956.11	186,956.11
Total, Federal Revenues		0.00	186,956.11	186,956.11
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	362,812.15	3,705.49	366,517.64
Total, Other State Revenues		362,812.15	3,705.49	366,517.64
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES				
		1,482,958.21	190,661.60	1,673,619.81
<b>B. EXPENDITURES (see NOTE on last page)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	548,673.49	66,359.94	615,033.43
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	104,443.20	51,936.52	156,379.72
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		653,116.69	118,296.46	771,413.15
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	51,146.67		51,146.67
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	48,586.83		48,586.83
Other Noncertificated Salaries	2900	5,384.49		5,384.49
Total, Noncertificated Salaries		105,117.99	0.00	105,117.99

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011

CHARTER SCHOOL CERTIFICATION

Charter School Name: New Millennium Institute of Education  
CDS #: Unaudited actuals 10 11  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 163

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Patrick Jensen  
Name

Earl Brown  
Name

Financial Analyst, Fiscal Services  
Title

Board Chairman/ CEO  
Title

(559) 457-3536  
Telephone

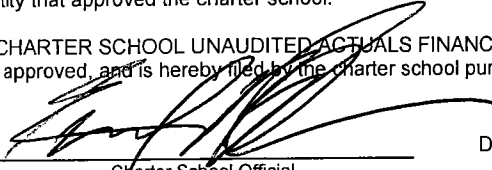
(559) 307-1014  
Telephone

Patrick.Jensen@fresnounified.org  
E-mail address

ebrown218@aol.com  
E-mail address

To the entity that approved the charter school:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:   
Charter School Official  
(Original signature required)

Date: 8/5/11

Printed Name: Earl Brown

Title: Board Chairman/ CEO

To the County Superintendent of Schools:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_





**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: New Millennium Institute of Education

CDS #: Unaudited actuals 10 11

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 163

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,886,325.00		1,886,325.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	157,071.00		157,071.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,043,396.00	0.00	2,043,396.00
<b>2. Federal Revenues (see NOTE on last page)</b>				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182		77,511.00	77,511.00
Child Nutrition - Federal	8220		22,257.51	22,257.51
Other Federal Revenues (incl. ARRA)	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	99,768.51	99,768.51
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	83,770.21		83,770.21
Total, Other State Revenues		83,770.21	0.00	83,770.21
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	3,936.92		3,936.92
Total, Local Revenues		3,936.92	0.00	3,936.92
<b>5. TOTAL REVENUES</b>		<b>2,131,103.13</b>	<b>99,768.51</b>	<b>2,230,871.64</b>
<b>B. EXPENDITURES (see NOTE on last page)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	558,003.91		558,003.91
Certificated Pupil Support Salaries	1200	50,749.92		50,749.92
Certificated Supervisors' and Administrators' Salaries	1300	29,372.81		29,372.81
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		638,126.64	0.00	638,126.64
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	10,968.79		10,968.79
Noncertificated Support Salaries	2200	35,362.38	14,809.75	50,172.13
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	204,993.39		204,993.39
Charter School Fundraising Salaries	2900	31,323.39		31,323.39

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM

July 1, 2010 to June 30, 2011

Charter School Name: New Millennium Institute of Education

CDS #: Unaudited actuals 10 11

Total, Noncertificated Salaries	282,647.95	14,809.75	297,457.70
---------------------------------	------------	-----------	------------

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: New Millennium Institute of Education

CDS #: Unaudited actuals 10 11

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	18,790.29		18,790.29
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	43,340.46		43,340.46
Health and Welfare Benefits	3401-3402	149,987.01		149,987.01
Unemployment Insurance	3501-3502	14,491.79		14,491.79
Workers' Compensation Insurance	3601-3602	46,309.95		46,309.95
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	29,234.41		29,234.41
Total, Employee Benefits		302,153.91	0.00	302,153.91
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	66,337.55		66,337.55
Books and Other Reference Materials	4200	4,999.00		4,999.00
Materials and Supplies	4300	54,751.42	3,468.18	58,219.60
Noncapitalized Equipment	4400			0.00
Food	4700		39,016.69	39,016.69
Total, Books and Supplies		126,087.97	42,484.87	168,572.84
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	132,475.00		132,475.00
Travel and Conferences	5200	23,296.53		23,296.53
Dues and Memberships	5300	2,686.00		2,686.00
Insurance	5400	6,356.25		6,356.25
Operations and Housekeeping Services	5500	73,708.85		73,708.85
Rentals, Leases, Repairs, and Noncap. Improvements	5600	96,757.48		96,757.48
Professional/Consulting Services and Operating Expend.	5800	42,736.88		42,736.88
Communications	5900	56,914.56		56,914.56
Total, Services and Other Operating Expenditures		434,931.55	0.00	434,931.55
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	78,161.32		78,161.32
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	17,644.90		17,644.90
All Other Transfers	7281-7299	111,387.75		111,387.75
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		207,193.97	0.00	207,193.97
<b>8. TOTAL EXPENDITURES</b>		1,991,141.99	57,294.62	2,048,436.61
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>				

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2010 to June 30, 2011**

**Charter School Name:** New Millennium Institute of Education

**CDS #:** Unaudited actuals 10 11

<b>BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		139,961.14	42,473.89	182,435.03
--	--	------------	-----------	------------

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2010 to June 30, 2011**

Charter School Name: New Millennium Institute of Education

CDS #: Unaudited actuals 10 11

Description	Object Code	Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>				
		139,961.14	42,473.89	182,435.03
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	6,216.63	92,250.08	98,466.71
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(6,216.63)	(34,922.04)	(41,138.67)
c. Adjusted Beginning Balance		0.00	57,328.04	57,328.04
2. Ending Fund Balance, June 30 (E+F1c)		139,961.14	99,801.93	239,763.07
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00
Reserve for All Others	9719			0.00
General Reserve	9730	139,961.14	99,801.93	239,763.07
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	0.00	0.00	0.00
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	94,455.03	86,994.93	181,449.96
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	701,937.00	12,807.00	714,744.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	9,230.00		9,230.00
8. Capital Assets (for accrual basis only)	9400-9499	17,406.67		17,406.67
9. TOTAL ASSETS		823,028.70	99,801.93	922,830.63
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	36,820.40		36,820.40
2. Due to Grantor Governments	9590	603,144.00		603,144.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669	43,103.18		43,103.18
6. TOTAL LIABILITIES		683,067.58	0.00	683,067.58
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6)		139,961.12	99,801.93	239,763.05

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: New Millennium Institute of Education

CDS #: Unaudited actuals 10 11

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,  
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

**1. Federal Revenues Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. _____			0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ _____
b. Noncertificated Personnel Salaries	_____
c. Employee Benefits	_____
d. Books and Supplies	_____
e. Services and Other Operating Expenditures	_____
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011

CHARTER SCHOOL CERTIFICATION

Charter School Name: School of Unlimited Learning  
CDS #: 10621661030642(1)  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 149


**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
Patrick Jensen Name	Darlene Donnelly Name
Financial Analyst, Fiscal Services Title	Program Accountant Title
(559) 457-3536 Telephone	(559) 263-1066 Telephone
Patrick.Jensen@fresnounified.org E-mail address	Darlene.Donnelly@fresnoeoc.org E-mail address

To the entity that approved the charter school:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:  Date: 8-18-11  
Charter School Official  
(Original signature required)

Printed Name: Brian Angus Title: Executive Director

To the County Superintendent of Schools:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: \_\_\_\_\_ Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642(1)

Charter Approving Entity: Fresno Unified

County: Fresno

Charter #: 149

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

**Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)

**Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,061,172.00		1,061,172.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	122,561.49		122,561.49
Other Revenue Limit Transfers	8091, 8097	21,574.56	3,274.71	24,849.27
Total, Revenue Limit Sources		1,205,308.05	3,274.71	1,208,582.76
<b>2. Federal Revenues (see NOTE on last page)</b>				
No Child Left Behind (incl. ARRA)	8290		108,821.05	108,821.05
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299	243,493.55		243,493.55
Total, Federal Revenues		243,493.55	108,821.05	352,314.60
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	845,870.36	43,164.15	889,034.51
Total, Other State Revenues		845,870.36	43,164.15	889,034.51
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	15,217.48		15,217.48
Total, Local Revenues		15,217.48	0.00	15,217.48
<b>5. TOTAL REVENUES</b>				
		2,309,889.44	155,259.91	2,465,149.35
<b>B. EXPENDITURES (see NOTE on last page)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	812,409.01		812,409.01
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	301,150.65		301,150.65
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,113,559.66	0.00	1,113,559.66
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	177,649.88	37,236.35	214,886.23
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	120,926.46		120,926.46
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		298,576.34	37,236.35	335,812.69

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642(1)

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	105,333.16	2,957.53	108,290.69
Health and Welfare Benefits	3401-3402	258,744.32	9,437.85	268,182.17
Unemployment Insurance	3501-3502	11,761.06	499.54	12,260.60
Workers' Compensation Insurance	3601-3602	21,212.09	222.70	21,434.79
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		397,050.63	13,117.62	410,168.25
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	3,167.60	1,779.69	4,947.29
Materials and Supplies	4300	8,234.23	1,441.49	9,675.72
Noncapitalized Equipment	4400	491.85	0.00	491.85
Food	4700	3,684.55	46,717.72	50,402.27
Total, Books and Supplies		15,578.23	49,938.90	65,517.13
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	4,144.32	3,575.49	7,719.81
Dues and Memberships	5300	1,500.00		1,500.00
Insurance	5400	11,301.17		11,301.17
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	207,958.42		207,958.42
Professional/Consulting Services and Operating Expend.	5800	260,220.67	51,391.55	311,612.22
Communications	5900			0.00
Total, Services and Other Operating Expenditures		485,124.58	54,967.04	540,091.62
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		<b>2,309,889.44</b>	<b>155,259.91</b>	<b>2,465,149.35</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

**July 1, 2010 to June 30, 2011**

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642(1)

Object Code	Object Code	Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>				
		0.00	0.00	0.00
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	0.00	0.00	0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00
2. Ending Fund Balance, June 30 (E+F1c)		0.00	0.00	0.00
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	300.00	0.00	300.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	(300.00)	0.00	(300.00)
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	300.00		300.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	473,501.80	2,086.65	475,588.45
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	1,000.00		1,000.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	100,629.17		100,629.17
9. TOTAL ASSETS		575,430.97	2,086.65	577,517.62
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	575,430.97	2,086.65	577,517.62
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
6. TOTAL LIABILITIES		575,430.97	2,086.65	577,517.62
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		0.00	0.00	0.00

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: School of Unlimited Learning

CDS #: 10621661030642(1)

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,  
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

**1. Federal Revenues Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. NONE			0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	0.00
b. Noncertificated Personnel Salaries	0.00
c. Employee Benefits	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011

SES Board Mtg. (09/11)

A-6

CHARTER SCHOOL CERTIFICATION

Charter School Name: Sierra Charter School  
CDS #: 10621660114355  
Charter Approving Entity: Fresno Unified School District  
County: Fresno County  
Charter #: 898

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Patrick Jensen</u> Name	<u>Lisa Marasco</u> Name
<u>Financial Analyst, Fiscal Services</u> Title	<u>Principal/CEO</u> Title
<u>(559) 457-3536</u> Telephone	<u>(559) 476-3401</u> Telephone
<u>Patrick.Jensen@fresnounified.org</u> E-mail address	<u>lmarasco@sierracharter.org</u> E-mail address

To the entity that approved the charter school:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Charter School Official  
(Original signature required)

Printed  
Name: Lisa Marasco Title: Principal/CEO

To the County Superintendent of Schools:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed  
Name: Ruth F. Quinto Title: Deputy Superintendent/CF0

To the Superintendent of Public Instruction:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

SES Board Mtg. (09/11)

**A-6**

July 1, 2010 to June 30, 2011

Charter School Name: Sierra Charter School  
 CDS #: 10621660114355.  
 Charter Approving Entity: Fresno Unified School District  
 County: Fresno County  
 Charter #: 898

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011	0.00		0.00
Charter Schools General Purpose Entitlement - State Aid	8015	3,723,637.00		3,723,637.00
State Aid - Prior Years	8019	0.00		0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039	0.00		0.00
County and District Taxes (for revenue limit funded schools)	8040-8079	0.00		0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089	0.00		0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092	0.00		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	401,993.00		401,993.00
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00
Total, Revenue Limit Sources		4,125,630.00	0.00	4,125,630.00
<b>2. Federal Revenues (see NOTE on last page)</b>				
No Child Left Behind (incl. ARRA)	8290		369,754.00	369,754.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299	0.00	0.00	0.00
Total, Federal Revenues		0.00	369,754.00	369,754.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		134,595.00	134,595.00
All Other State Revenues	StateRevAO	572,993.18	12,356.29	585,349.47
Total, Other State Revenues		572,993.18	146,951.29	719,944.47
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	8,582.88	0.00	8,582.88
Total, Local Revenues		8,582.88	0.00	8,582.88
<b>5. TOTAL REVENUES</b>				
		4,707,206.06	516,705.29	5,223,911.35
<b>B. EXPENDITURES (see NOTE on last page)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,615,653.09	393,119.48	2,008,772.57
Certificated Pupil Support Salaries	1200	67,414.38	15,779.47	83,193.85
Certificated Supervisors' and Administrators' Salaries	1300	137,603.56	0.00	137,603.56
Other Certificated Salaries	1900	3,202.50	68,384.03	71,586.53
Total, Certificated Salaries		1,823,873.53	477,282.98	2,301,156.51
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	64,680.00	0.00	64,680.00
Noncertificated Support Salaries	2200	121,466.56	0.00	121,466.56
Noncertificated Supervisors' and Administrators' Salaries	2300	269,901.12	0.00	269,901.12
Clerical and Office Salaries	2400	176,344.98	0.00	176,344.98
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		632,392.66	0.00	632,392.66

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011**

SES Board Mtg. (09/11)

**A-6**

Charter School Name: Sierra Charter School

CDS #: 10621660114355.

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	150,210.94	39,375.84	189,586.78
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	72,656.22	6,920.71	79,576.93
Health and Welfare Benefits	3401-3402	606,045.02	134,470.28	740,515.30
Unemployment Insurance	3501-3502	19,777.03	3,559.79	23,336.82
Workers' Compensation Insurance	3601-3602	28,655.52	6,591.65	35,247.17
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00
Other Employee Benefits	3901-3902	27,446.61	5,513.96	32,960.57
<b>Total, Employee Benefits</b>		<b>904,791.34</b>	<b>196,432.23</b>	<b>1,101,223.57</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	34,392.70	13,293.87	47,686.57
Books and Other Reference Materials	4200	387.18	0.00	387.18
Materials and Supplies	4300	120,091.14	1,002.10	121,093.24
Noncapitalized Equipment	4400	55,844.26	0.00	55,844.26
Food	4700	0.00	0.00	0.00
<b>Total, Books and Supplies</b>		<b>210,715.28</b>	<b>14,295.97</b>	<b>225,011.25</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	2,037.06	3,125.23	5,162.29
Dues and Memberships	5300	10,700.00	0.00	10,700.00
Insurance	5400	43,372.20	0.00	43,372.20
Operations and Housekeeping Services	5500	60,734.20	0.00	60,734.20
Rentals, Leases, Repairs, and Noncap. Improvements	5600	255,713.42	1,480.38	257,193.80
Professional/Consulting Services and Operating Expend.	5800	217,547.23	38,735.67	256,282.90
Communications	5900	14,410.21	0.00	14,410.21
<b>Total, Services and Other Operating Expenditures</b>		<b>604,514.32</b>	<b>43,341.28</b>	<b>647,855.60</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00
Equipment	6400	2,876.77	0.00	2,876.77
Equipment Replacement	6500	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900			0.00
<b>Total, Capital Outlay</b>		<b>2,876.77</b>	<b>0.00</b>	<b>2,876.77</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00
<b>Total, Other Outgo</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>8. TOTAL EXPENDITURES</b>		<b>4,179,163.90</b>	<b>731,352.46</b>	<b>4,910,516.36</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>528,042.16</b>	<b>(214,647.17)</b>	<b>313,394.99</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

SES Board Mtg. (09/11)

**A-6**

July 1, 2010 to June 30, 2011

Charter School Name: Sierra Charter School

CDS #: 10621660114355.

Description	Object Code	Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(162,919.97)	162,919.97	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(162,919.97)	162,919.97	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>				
		365,122.19	(51,727.20)	313,394.99
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	1,383,520.57	51,727.20	1,435,247.77 ←
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Balance		1,383,520.57	51,727.20	1,435,247.77
2. Ending Fund Balance, June 30 (E+F1c)		1,748,642.76	0.00	1,748,642.76 ←
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	106,700.17	5,849.47	112,549.64
Reserve for All Others	9719	0.00	0.00	0.00
General Reserve	9730	0.00	0.00	0.00
Legally Restricted Balance	9740		0.00	0.00
Designated for Economic Uncertainties	9770		0.00	0.00
Other Designations	9775, 9780	0.00	0.00	0.00
Undesignated / Unappropriated Amount	9790	1,641,942.59	(5,849.47)	1,636,093.12
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	599,392.37	(44,052.71)	555,339.66
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	0.00	0.00	0.00
4. Due from Grantor Governments	9290	1,352,100.68	56,212.50	1,408,313.18
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	106,700.17	5,849.47	112,549.64
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
9. TOTAL ASSETS		2,058,193.22	18,009.26	2,076,202.48
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	298,966.14	18,009.26	316,975.40
2. Due to Grantor Governments	9590	10,581.32	0.00	10,581.32
3. Current Loans	9640	0.00	0.00	0.00
4. Deferred Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		309,547.46	18,009.26	327,556.72
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,748,645.76	0.00	1,748,645.76



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011**

Charter School Name: Sierra Charter School

CDS #: 10621660114355.

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,  
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

**1. Federal Revenues Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. <u>NONE</u>	\$		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. <u>Certificated Personnel Salaries</u>	\$ 0.00
b. <u>Noncertificated Personnel Salaries</u>	0.00
c. <u>Employee Benefits</u>	0.00
d. <u>Books and Supplies</u>	0.00
e. <u>Services and Other Operating Expenditures</u>	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011

CHARTER SCHOOL CERTIFICATION

Charter School Name: University High School  
CDS #: 10621660114553(1)  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 0875

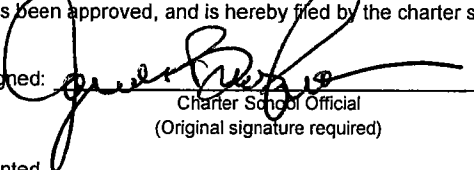
**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
Name	Janelle Utheim
Title	Business Manager
Telephone	559-278-8263
E-mail address	jutheim@sierra.k12.ca.us

To the entity that approved the charter school:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:   
Charter School Official  
(Original signature required)

Date: 8-22-11

Printed Name: Dr. James Bushman

Title: Head of School

To the County Superintendent of Schools:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Title: \_\_\_\_\_

To the Superintendent of Public Instruction:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: University High School

CDS #: 10621660114553(1)

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 0875

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)
- Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	2,546,845.88		2,546,845.88
State Aid - Prior Years	8019	(6,353.00)		(6,353.00)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	286,581.12		286,581.12
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,827,074.00	0.00	2,827,074.00
<b>2. Federal Revenues (see NOTE on last page)</b>				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		126,392.00	126,392.00
Total, Federal Revenues		0.00	126,392.00	126,392.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	250,995.87	8,359.80	259,355.67
Total, Other State Revenues		250,995.87	8,359.80	259,355.67
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	150,805.90		150,805.90
Total, Local Revenues		150,805.90	0.00	150,805.90
<b>5. TOTAL REVENUES</b>				
		3,228,875.77	134,751.80	3,363,627.57
<b>B. EXPENDITURES (see NOTE on last page)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,193,305.00	126,842.00	1,320,147.00
Certificated Pupil Support Salaries	1200	121,731.60		121,731.60
Certificated Supervisors' and Administrators' Salaries	1300	209,824.80		209,824.80
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,524,861.40	126,842.00	1,651,703.40
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	43,476.42		43,476.42
Noncertificated Support Salaries	2200			0.00
Noncertificated Supervisors' and Administrators' Salaries	2300	28,273.56		28,273.56
Clerical and Office Salaries	2400	95,948.95		95,948.95
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		167,698.93	0.00	167,698.93

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: University High School

CDS #: 10621660114553(1)

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	132,448.90	37.13	132,486.03
PERS	3201-3202	7,694.90		7,694.90
OASDI / Medicare / Alternative	3301-3302	36,862.72	6.53	36,869.25
Health and Welfare Benefits	3401-3402	268,520.06		268,520.06
Unemployment Insurance	3501-3502	13,096.62	3.24	13,099.86
Workers' Compensation Insurance	3601-3602	29,854.07		29,854.07
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
<b>Total, Employee Benefits</b>		<b>488,477.27</b>	<b>46.90</b>	<b>488,524.17</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	51,685.76	7,863.30	59,549.06
Materials and Supplies	4300	99,720.80	145,670.88	245,391.68
Noncapitalized Equipment	4400	18,754.82	75,600.54	94,355.36
Food	4700			0.00
<b>Total, Books and Supplies</b>		<b>170,161.38</b>	<b>229,134.72</b>	<b>399,296.10</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	23,512.28		23,512.28
Dues and Memberships	5300	2,565.00		2,565.00
Insurance	5400	13,002.49		13,002.49
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	65,704.38		65,704.38
Professional/Consulting Services and Operating Expend.	5800	171,745.18	578,147.57	749,892.75
Communications	5900			0.00
<b>Total, Services and Other Operating Expenditures</b>		<b>276,529.33</b>	<b>578,147.57</b>	<b>854,676.90</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200		3,311,918.37	3,311,918.37
Books and Media for New School Libraries or Major				
Expansion of School Libraries	6300			0.00
Equipment	6400		723,599.94	723,599.94
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
<b>Total, Capital Outlay</b>		<b>0.00</b>	<b>4,035,518.31</b>	<b>4,035,518.31</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	384,619.73		384,619.73
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
<b>Total, Other Outgo</b>		<b>384,619.73</b>	<b>0.00</b>	<b>384,619.73</b>
<b>8. TOTAL EXPENDITURES</b>		<b>3,012,348.04</b>	<b>4,969,689.50</b>	<b>7,982,037.54</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>216,527.73</b>	<b>(4,834,937.70)</b>	<b>(4,618,409.97)</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: University High School

CDS #: 10621660114553(1)

Description	Object Code	Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		216,527.73	(4,834,937.70)	(4,618,409.97)
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	1,359,884.63	8,514,050.45	9,873,935.08
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		1,359,884.63	8,514,050.45	9,873,935.08
2. Ending Fund Balance, June 30 (E+F1c)		1,576,412.36	3,679,112.75	5,255,525.11
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	1,000.00	0.00	1,000.00
Reserve for Stores (equals Object 9320)	9712	1,152.13	0.00	1,152.13
Reserve for Prepaid Expenditures (equals Object 9330)	9713	0.00	0.00	0.00
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	1,574,260.23	3,679,112.75	5,253,372.98
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	908,221.14	3,679,112.75	4,587,333.89
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	1,000.00		1,000.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	2,597.00		2,597.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	869,815.71		869,815.71
4. Due from Grantor Governments	9290			0.00
5. Stores	9320	1,152.13		1,152.13
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
9. TOTAL ASSETS		1,782,785.98	3,679,112.75	5,461,898.73
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	206,373.62		206,373.62
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		206,373.62	0.00	206,373.62
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		1,576,412.36	3,679,112.75	5,255,525.11

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011**

Charter School Name: University High School

CDS #: 10621660114553(1)

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,  
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

**1. Federal Revenues Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. None			0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
<b>TOTAL</b>	0.00	0.00	0.00

**2. Community Services Expenditures**

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ _____
b. Noncertificated Personnel Salaries	_____
c. Employee Benefits	_____
d. Books and Supplies	_____
e. Services and Other Operating Expenditures	_____
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<u>0.00</u>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Arts and Sciences Academy  
CDS #: 10621660111633 (2)  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 0792

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Patrick Jensen</u> Name	<u>Peter Laub</u> Name
<u>Fiscal Analyst</u> Title	<u>Business Manager</u> Title
<u>(559) 457-3536</u> Telephone	<u>510-663-3500</u> Telephone
<u>patrick.jensen@fresnounified.org</u> E-mail address	<u>peter@edtec.com</u> E-mail address

To the entity that approved the charter school:

2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:   
Charter School Official  
(Original signature required)

Date: 8/23/11

Printed  
Name: Sandy Fuerte

Title: Executive Director

To the County Superintendent of Schools:

2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Date: \_\_\_\_\_

Printed  
Name: Ruth F. Quinto

Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Valley Arts and Sciences Academy  
 CDS #: 10621660111633 (2)  
 Charter Approving Entity: Fresno Unified  
 County: Fresno  
 Charter #: 0792

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,178,381.00		1,178,381.00
State Aid - Prior Years	8019	1,264.00		1,264.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	152,604.00		152,604.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,332,249.00	0.00	1,332,249.00
<b>2. Federal Revenues (see NOTE on last page)</b>				
No Child Left Behind (incl. ARRA)	8290		79,800.00	79,800.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		110,826.04	110,826.04
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		77,926.13	77,926.13
Total, Federal Revenues		0.00	268,552.17	268,552.17
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	457,222.37	11,993.66	469,216.03
Total, Other State Revenues		457,222.37	11,993.66	469,216.03
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	110,563.37		110,563.37
Total, Local Revenues		110,563.37	0.00	110,563.37
<b>5. TOTAL REVENUES</b>				
		1,900,034.74	280,545.83	2,180,580.57
<b>B. EXPENDITURES (see NOTE on last page)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	645,554.80	67,446.53	713,001.33
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	65,616.28	11,561.76	77,178.04
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		711,171.08	79,008.29	790,179.37
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	356.51	13,964.06	14,320.57
Noncertificated Support Salaries	2200	1,960.12	10,755.82	12,715.94
Noncertificated Supervisors' and Administrators' Salaries	2300	78,310.00	10,121.40	88,431.40
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900	58,176.35		58,176.35
Total, Noncertificated Salaries		138,802.98	34,841.28	173,644.26



**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Valley Arts and Sciences Academy

CDS #: 10621660111633 (2)

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	57,904.10	5,690.71	63,594.81
PERS	3201-3202	11,030.54	911.56	11,942.10
OASDI / Medicare / Alternative	3301-3302	22,169.76	3,152.97	25,322.73
Health and Welfare Benefits	3401-3402	138,537.20	11,262.91	149,800.11
Unemployment Insurance	3501-3502	6,343.35	422.59	6,765.94
Workers' Compensation Insurance	3601-3602	20,525.42	945.34	21,470.76
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	7,733.36		7,733.36
<b>Total, Employee Benefits</b>		<b>264,243.73</b>	<b>22,386.08</b>	<b>286,629.81</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	37,207.48	9,277.45	46,484.93
Noncapitalized Equipment	4400	1,808.94		1,808.94
Food	4700	85,519.45	80,349.25	165,868.70
<b>Total, Books and Supplies</b>		<b>124,535.87</b>	<b>89,626.70</b>	<b>214,162.57</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	7,400.87		7,400.87
Dues and Memberships	5300	2,616.20		2,616.20
Insurance	5400	13,986.97		13,986.97
Operations and Housekeeping Services	5500	36,953.41		36,953.41
Rentals, Leases, Repairs, and Noncap. Improvements	5600	157,809.42	5,344.81	163,154.23
Professional/Consulting Services and Operating Expend.	5800	366,741.70	49,338.67	416,080.37
Communications	5900	13,169.89		13,169.89
<b>Total, Services and Other Operating Expenditures</b>		<b>598,678.46</b>	<b>54,683.48</b>	<b>653,361.94</b>
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	68,691.90		68,691.90
<b>Total, Capital Outlay</b>		<b>68,691.90</b>	<b>0.00</b>	<b>68,691.90</b>
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438	35,165.72		35,165.72
Principal (for modified accrual basis only)	7439			0.00
<b>Total, Other Outgo</b>		<b>35,165.72</b>	<b>0.00</b>	<b>35,165.72</b>
<b>8. TOTAL EXPENDITURES</b>		<b>1,941,289.74</b>	<b>280,545.83</b>	<b>2,221,835.57</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>(41,255.00)</b>	<b>0.00</b>	<b>(41,255.00)</b>

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Valley Arts and Sciences Academy

CDS #: 10621660111633 (2)

Description	Object Code	Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>				
		(41,255.00)	0.00	(41,255.00)
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	317,791.00		317,791.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(39,773.05)		(39,773.05)
c. Adjusted Beginning Balance		278,017.95	0.00	278,017.95
2. Ending Fund Balance, June 30 (E+F1c)		236,762.95	0.00	236,762.95
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	22,346.46	0.00	22,346.46
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	214,416.49	0.00	214,416.49
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	68,382.59		68,382.59
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140	11,733.03		11,733.03
2. Investments	9150			0.00
3. Accounts Receivable	9200	457,433.48		457,433.48
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	22,346.46		22,346.46
7. Other Current Assets	9340	322.38		322.38
8. Capital Assets (for accrual basis only)	9400-9499	806,184.17		806,184.17
9. TOTAL ASSETS		1,366,402.11	0.00	1,366,402.11
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	99,721.40		99,721.40
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	145,056.64		145,056.64
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669	884,861.12		884,861.12
6. TOTAL LIABILITIES		1,129,639.16	0.00	1,129,639.16
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		236,762.95	0.00	236,762.95

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011**

Charter School Name: Valley Arts and Sciences Academy

CDS #: 10621660111633 (2)

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,  
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

**1. Federal Revenues Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. _____			0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**2. Community Services Expenditures**

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ _____
b. Noncertificated Personnel Salaries	_____
c. Employee Benefits	_____
d. Books and Supplies	_____
e. Services and Other Operating Expenditures	_____
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Preparatory Academy  
CDS #: 10621660106740  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 0662

**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
Patrick Jensen Name	Peter Laub Name
Fiscal Analyst Title	Business Manager Title
(559) 457-3536 Telephone	510-663-3500 Telephone
patrick.jensen@fresnounified.org E-mail address	peter@edtec.com E-mail address

To the entity that approved the charter school:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Shelly Melton Date: 8/26/11  
Charter School Official  
(Original signature required)

Printed Name: Shelly Melton Title: Executive Director

To the County Superintendent of Schools:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CFO

To the Superintendent of Public Instruction:

( X ) 2010-11 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

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

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Valley Preparatory Academy  
 CDS #: 10621660106740  
 Charter Approving Entity: Fresno Unified  
 County: Fresno  
 Charter #: 0662

**This charter school uses the following basis of accounting:**

**(Please enter an "X" in the applicable box below; check only one box)**

- Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities objects are 6900, 7438, 9400-9499, and 9660-9669)  
 **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service objects are 6100-6170, 6200-6500, 7438, and 7439)

Description	Object Code	Unrestricted	Restricted	Total
<b>A. REVENUES</b>				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,277,402.00		1,277,402.00
State Aid - Prior Years	8019	3,194.00		3,194.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools):				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	162,357.00		162,357.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,442,953.00	0.00	1,442,953.00
2. Federal Revenues (see NOTE on last page)				
No Child Left Behind (incl. ARRA)	8290		58,574.00	58,574.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		72,804.84	72,804.84
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		63,523.00	63,523.00
Total, Federal Revenues		0.00	194,901.84	194,901.84
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	357,138.52	170,102.60	527,241.12
Total, Other State Revenues		357,138.52	170,102.60	527,241.12
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	52,938.96		52,938.96
Total, Local Revenues		52,938.96	0.00	52,938.96
5. TOTAL REVENUES				
		1,853,030.48	365,004.44	2,218,034.92
<b>B. EXPENDITURES (see NOTE on last page)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	515,102.99	34,863.00	549,965.99
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900	0.00	27,989.75	27,989.75
Total, Certificated Salaries		515,102.99	62,852.75	577,955.74
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	0.00	11,247.50	11,247.50
Noncertificated Support Salaries	2200	35,655.51	14,099.52	49,755.03
Noncertificated Supervisors' and Administrators' Salaries	2300	28,133.90	43,946.50	72,080.40
Clerical and Office Salaries	2400	59,192.47	2,790.78	61,983.25
Other Noncertificated Salaries	2900	66,204.40	44,841.25	111,045.65
Total, Noncertificated Salaries		189,186.28	116,925.55	306,111.83

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102	40,233.31	4,154.89	44,388.20
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	23,537.27	8,507.80	32,045.07
Health and Welfare Benefits	3401-3402	91,752.94	16,048.91	107,801.85
Unemployment Insurance	3501-3502	13,884.42	2,487.69	16,372.11
Workers' Compensation Insurance	3601-3602	15,676.39	1,438.40	17,114.79
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	1,010.00		1,010.00
Total, Employee Benefits		186,094.33	32,637.69	218,732.02
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	28,782.36	6,323.06	35,105.42
Books and Other Reference Materials	4200	22.98		22.98
Materials and Supplies	4300	23,934.40	26,792.02	50,726.42
Noncapitalized Equipment	4400	8,002.40		8,002.40
Food	4700	11,819.66	79,027.00	90,846.66
Total, Books and Supplies		72,561.80	112,142.08	184,703.88
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	20,100.75	20,100.75
Travel and Conferences	5200	4,638.16	148.69	4,786.85
Dues and Memberships	5300	2,588.00		2,588.00
Insurance	5400	18,271.24		18,271.24
Operations and Housekeeping Services	5500	26,001.53	2,717.14	28,718.67
Rentals, Leases, Repairs, and Noncap. Improvements	5600	113,196.50	2,895.37	116,091.87
Professional/Consulting Services and Operating Expend.	5800	290,637.96	13,910.77	304,548.73
Communications	5900	7,301.94	673.65	7,975.59
Total, Services and Other Operating Expenditures		462,635.33	40,446.37	503,081.70
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	7,071.40		7,071.40
Total, Capital Outlay		7,071.40	0.00	7,071.40
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00
Debt Service:				
Interest	7438	7,337.00		7,337.00
Principal (for modified accrual basis only)	7439			0.00
Total, Other Outgo		7,337.00	0.00	7,337.00
<b>8. TOTAL EXPENDITURES</b>		1,439,989.13	365,004.44	1,804,993.57
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		413,041.35	0.00	413,041.35

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2010 to June 30, 2011

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740

Description	Object Code	Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		413,041.35	0.00	413,041.35
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	13,961.34		13,961.34
b. Adjustments/Restatements to Beginning Balance	9793, 9795	9,853.66		9,853.66
c. Adjusted Beginning Balance		23,815.00	0.00	23,815.00
2. Ending Fund Balance, June 30 (E+F1c)		436,856.35	0.00	436,856.35
Components of Ending Fund Balance (Optional):				
Reserve for Revolving Cash (equals Object 9130)	9711	0.00	0.00	0.00
Reserve for Stores (equals Object 9320)	9712	0.00	0.00	0.00
Reserve for Prepaid Expenditures (equals Object 9330)	9713	29,034.26	0.00	29,034.26
Reserve for All Others	9719			0.00
General Reserve	9730			0.00
Legally Restricted Balance	9740			0.00
Designated for Economic Uncertainties	9770			0.00
Other Designations	9775, 9780			0.00
Undesignated / Unappropriated Amount	9790	407,822.09	0.00	407,822.09
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	(5,095.99)		(5,095.99)
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	90,063.61		90,063.61
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	579,637.79		579,637.79
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	29,034.26		29,034.26
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499	12,522.20		12,522.20
9. TOTAL ASSETS		706,161.87	0.00	706,161.87
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	55,652.75		55,652.75
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	213,652.77		213,652.77
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		269,305.52	0.00	269,305.52
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		436,856.35	0.00	436,856.35

**CHARTER SCHOOL UNAUDITED ACTUALS  
FINANCIAL REPORT -- ALTERNATIVE FORM  
July 1, 2010 to June 30, 2011**

Charter School Name: Valley Preparatory Academy  
CDS #: 10621660106740

**NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2,  
THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED:**

**1. Federal Revenues Used for Capital Outlay and Debt Service**

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (Indicate if NONE)	Capital Outlay	Debt Service	Total
a. _____	\$ _____		0.00
b. _____			0.00
c. _____			0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL</b>	0.00	0.00	0.00

**2. Community Services Expenditures**

Included in the expenditures reported in Section B are the following amounts expended for Community Services paid out of state and local funds:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Personnel Salaries	\$ _____
b. Noncertificated Personnel Salaries	_____
c. Employee Benefits	_____
d. Books and Supplies	_____
e. Services and Other Operating Expenditures	_____
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	0.00



**FRESNO UNIFIED SCHOOL DISTRICT**  
**2010/11 YEAR END BUDGET REVISION**

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 14th, 2011

FUND: Cafeteria Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	297	297
2000	Classified Salaries	10,065,309	10,065,309	10,469,101	403,792
3000	Employee Benefits	6,578,457	6,578,457	6,250,612	(327,845)
4000	Books and Supplies	14,801,343	14,801,343	15,449,725	648,382
5000	Services and Ot Operating	2,712,560	2,712,560	2,713,850	1,290
6000	Capital Outlay	371,921	371,921	384,265	12,344
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	34,529,590	34,529,590	35,267,850	738,260
7300	INDIRECT COSTS	1,458,703	1,458,703	1,479,044	20,341
	<b>TOTAL APPROPRIATIONS</b>	35,988,293	35,988,293	36,746,894	758,601
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	29,561,835	29,561,835	29,561,835	0
	STATE REVENUES	2,532,219	2,532,219	2,532,219	0
	LOCAL REVENUES	2,099,144	2,099,144	2,099,144	0
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	34,193,198	34,193,198	34,193,198	0
	Beginning Fund Balance	17,143,404	14,888,041	9,521,430	(5,366,611)
	Change to Fund Balance	(1,795,095)	(1,795,095)	(2,553,696)	(758,601)
	Ending Fund Balance	15,348,309	13,092,946	6,967,734	(6,125,212)

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 14th, 2011

FUND: **Bond Interest and Redemption Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	-	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	26,385,295	26,385,295	38,846,645	12,461,350
	<b>TOTAL BEFORE INDIRECT</b>	26,385,295	26,385,295	38,846,645	12,461,350
7300	INDIRECT COSTS	0			0
	<b>TOTAL APPROPRIATIONS</b>	26,385,295	26,385,295	38,846,645	12,461,350
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	89,297	89,297	89,297	0
	LOCAL REVENUES	26,067,553	26,067,553	26,067,553	0
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	26,156,850	26,156,850	26,156,850	0
	Beginning Fund Balance	13,364,650	15,287,807	15,287,807	0
	Change to Fund Balance	(228,445)	(228,445)	(12,689,795)	(12,461,350)
	Ending Fund Balance	13,136,205	15,059,362	2,598,012	(12,461,350)

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 14th, 2011

FUND: COP Debt Service Fund

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	0	0	0	0
3000	Employee Benefits	0	-	0	0
4000	Books and Supplies	0	0	0	0
5000	Services and Ot Operating	0	0	0	0
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	11,570,755	11,570,755	13,520,694	1,949,939
	<b>TOTAL BEFORE INDIRECT</b>	11,570,755	11,570,755	13,520,694	1,949,939
7300	INDIRECT COSTS	0			0
	<b>TOTAL APPROPRIATIONS</b>	11,570,755	11,570,755	13,520,694	1,949,939
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	0	0	0	0
	OTHER SOURCES	11,157,075	11,157,075	11,157,075	0
	<b>TOTAL REVENUES</b>	11,157,075	11,157,075	11,157,075	0
	Beginning Fund Balance	8,477,959	9,521,430	9,521,430	0
	Change to Fund Balance	(413,680)	(413,680)	(2,363,619)	(1,949,939)
	Ending Fund Balance	8,064,279	9,107,750	7,157,811	(1,949,939)

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE: September 14th, 2011

FUND: Special Reserve

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	0	0	0	0
2000	Classified Salaries	502,701	651,023	1,457	(649,566)
3000	Employee Benefits	208,725	307,144	7,464	(299,680)
4000	Books and Supplies	0	0	38,000	38,000
5000	Services and Ot Operating	0	0	119,990	119,990
6000	Capital Outlay	1,348,871	3,502,380	0	(3,502,380)
7000	Other Outgo	5,451,995	6,954,361	12,937,569	5,983,208
	<b>TOTAL BEFORE INDIRECT</b>	7,512,292	11,414,908	13,104,480	1,689,572
7300	INDIRECT COSTS				0
	<b>TOTAL APPROPRIATIONS</b>	7,512,292	11,414,908	13,104,480	1,689,572
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	0	0	0	0
	STATE REVENUES	0	0	0	0
	LOCAL REVENUES	100,000	100,000	100,000	0
	OTHER SOURCES	0	0	0	0
	<b>TOTAL REVENUES</b>	100,000	100,000	100,000	0
	Beginning Fund Balance	20,594,107	22,747,616	22,747,616	0
	Change to Fund Balance	(7,412,292)	(11,314,908)	(13,004,480)	(1,689,572)
	Ending Fund Balance	13,181,815	11,432,708	9,743,136	(1,689,572)

**FRESNO UNIFIED SCHOOL DISTRICT**

**2011/12 GANN LIMIT**

**RESOLUTION 2011-06**

**BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 2011-06  
(Proposition 4, 1979)**

RESOLUTION FOR ADOPTION            )  
OF THE 2011/12 GANN AMENDMENT)

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

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

**WHEREAS**, the Fresno Unified School District must establish a revised 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 XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that this Governing Board 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 accordance with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that this Governing 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 provides copies of the resolution along with the appropriate attachments to interested citizens of the district.

**THIS FOREGOING RESOLUTION** was adopted by the Governing Board of the Fresno Unified School District of Fresno County, State of California on the 14<sup>th</sup> day of September, 2011 by the following vote:

AYES:           \_\_\_\_\_

(SEAL)

NOES:           \_\_\_\_\_

ABSENT:        \_\_\_\_\_

CERTIFIED AS A TRUE COPY:

\_\_\_\_\_  
Janet Ryan, Clerk  
Board of Education

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2009-10 Actual</b>			<b>2010-11 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	393,048,582.15		393,048,582.15			378,583,285.93
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	70,150.47		70,150.47			69,333.05
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2009-10</b>			<b>Adjustments to 2010-11</b>		
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>B. CURRENT YEAR GANN ADA</b> (2010-11 data should tie to Principal Apportionment Attendance Software reports)	<b>2010-11 P2 Report</b>			<b>2011-12 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	66,697.94		66,697.94	66,618.60		66,618.60
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,415.80		2,415.80	2,567.59		2,567.59
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)			69,113.74			69,186.19
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School			115,139.00			115,139.00
8. Divide Line B7 by 525 (Round to 2 decimal places)			219.31			219.31
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			69,333.05			69,405.50
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b> TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	<b>2010-11 Actual</b>			<b>2011-12 Budget</b>		
1. Homeowners' Exemption (Object 8021)	750,145.80		750,145.80	775,600.00		775,600.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	290,205.87		290,205.87	290,192.00		290,192.00
4. Secured Roll Taxes (Object 8041)	46,873,184.89		46,873,184.89	47,342,998.00		47,342,998.00
5. Unsecured Roll Taxes (Object 8042)	2,839,451.89		2,839,451.89	2,748,444.00		2,748,444.00
6. Prior Years' Taxes (Object 8043)	543,588.96		543,588.96	208,059.00		208,059.00
7. Supplemental Taxes (Object 8044)	478,870.86		478,870.86	778,276.00		778,276.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,116,892.69)		(8,116,892.69)	(8,482,554.00)		(8,482,554.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	6,360.18		6,360.18	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	2,397,757.34		2,397,757.34	266,403.00		266,403.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(2,168,984.11)		(2,168,984.11)	(2,381,252.00)		(2,381,252.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	43,893,688.99	0.00	43,893,688.99	41,546,166.00	0.00	41,546,166.00
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)	43,893,688.99	0.00	43,893,688.99	41,546,166.00	0.00	41,546,166.00



	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,600,482.01			5,346,424.00
<b>OTHER EXCLUSIONS</b>						
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)			5,600,482.01			5,346,424.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	313,758,158.74		313,758,158.74	269,212,601.00		269,212,601.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	567,941.57		567,941.57	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		4,229,568.00	4,229,568.00		3,112,316.00	3,112,316.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		(110,723.00)	(110,723.00)			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		266,109.00	266,109.00		242,808.00	242,808.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		(4,001.00)	(4,001.00)			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	1,014,992.00		1,014,992.00	1,079,416.00		1,079,416.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		120,912.00	120,912.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	17,000,996.00		17,000,996.00	13,255,767.00		13,255,767.00
35. Class Size Reduction, Grade 9 (Object 8590)**		742,966.00	742,966.00		742,966.00	742,966.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	332,342,088.31	5,244,831.00	337,586,919.31	283,547,784.00	4,098,090.00	287,645,874.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	650,973.00		650,973.00	667,778.00		667,778.00
38. TOTAL STATE AID (Lines C36 plus C37)	332,993,061.31	5,244,831.00	338,237,892.31	284,215,562.00	4,098,090.00	288,313,652.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	644,692,321.08		644,692,321.08	584,246,560.00		584,246,560.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	636,582.92		636,582.92	800,000.00		800,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			393,048,582.15			378,583,285.93
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9883			1.0010
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			378,583,285.93			388,473,812.13
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			43,893,688.99			41,546,166.00
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)			8,319,966.00			8,328,660.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			338,237,892.31			288,313,652.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			338,237,892.31			288,313,652.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			377,697.80			452,291.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			44,271,386.79			41,998,457.39
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)			338,237,892.31			288,313,652.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			44,271,386.79			
b. State Subventions (Line D8)			338,237,892.31			
c. Less: Excluded Appropriations (Line C23)			5,600,482.01			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			376,908,797.09			

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>	<b>2010-11 Actual</b>			<b>2011-12 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			378,583,285.93			388,473,812.13
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			376,908,797.09			

\* 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.

Kim Kelstrom, Director Fiscal Services  
Gann Contact Person

559-457-3552  
Contact Phone Number