



ALUM ROCK

UNION ELEMENTARY SCHOOL DISTRICT

**2010-11
UNAUDITED ACTUALS**

Board Approval: September 12, 2011

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Superintendent

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During 2010-11 and as the fiscal year ended, Alum Rock Union Elementary School District (ARUSD) faced much fiscal uncertainty due to the State budget crisis and poor state and national economic environment. In response to declining enrollment and declining revenues, the District reduced administrative and non-essential support services, implemented cost cutting measures and issued mid-year spending watch notices to all departments. Fortunately, the District had adequate fund reserve that allowed the District to gradually reduce expenditures through operational measures while preserving instructional programs.

The District was able to maintain grade K-3 class sizes at twenty (20:1), there were no reduction in instructional days, and no salary or benefit reductions for employees. The major instructional programs operating at different cluster of schools were:

- VAPA program (visual and performance art) at Lyndale Elementary, Cureton Elementary, Linda Vista Elementary, and George Middle School;
- Small school environment at LUCHA Elementary and Renaissance Middle School;
- Green School focus at Cassell Elementary, Rogers Elementary, Ryan Elementary, and Ocala Middle School;
- Career Tech focus at McCollam Elementary, Painter Elementary, McEntee Elementary, Russo Elementary and Sheppard Middle School; and
- Dual Immersion at Adelante School (grades K-7).

Financial Highlights

Revenue Limit District

The *general fund* is the main operating fund of Alum Rock Union Elementary School District. It is used to account for all activities except those that are required to be accounted for in another fund. All of the District's activities are reported in the general fund unless there is a compelling reason to account for an activity in another fund.

Alum Rock Union is a revenue limit school district, which means that the District operates under general-purpose revenue limits established by the State Legislature. Increase in revenue limit funding is set by a statutorily determined Cost of Living Adjustment (COLA) plus individually determined equalization aid, if any. Revenue limit income is calculated by multiplying (1) the actual daily attendance ("ADA") by (2) a base revenue limit per unit of ADA. In recent years, revenue limit funding has been reduced by the deficit factor which means that the District is not receiving all the funds it is entitled to.

In addition to revenue limit income, the District receives federal and state revenues for categorical programs. These resources are highly restricted and may only be expensed

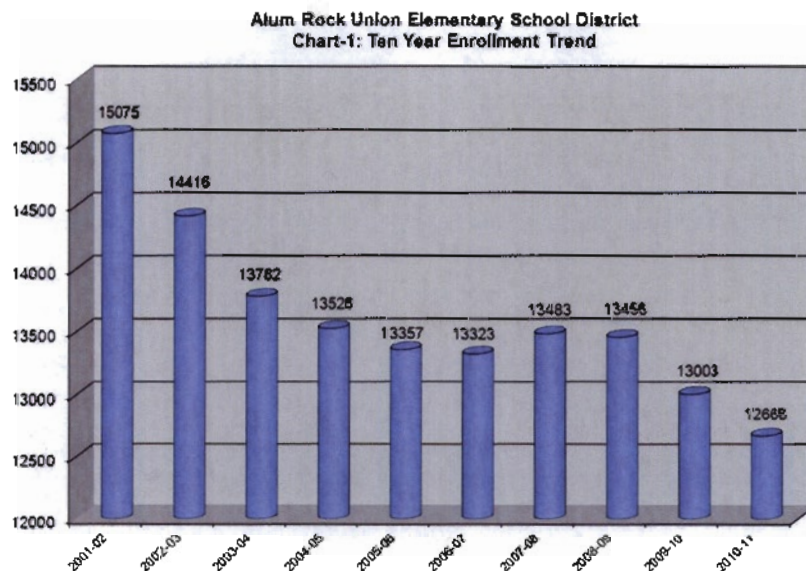
within the guidelines provided for each program. Local revenues include property parcel taxes, leases and rentals, interest income, and miscellaneous local sources.

Key Financial Factors

In 2010-11 ARUSD's base revenue limit per unit of ADA was \$6,128.01; however, funded revenue limit per ADA was only \$5,027.24. The 2010-11 CBEDS enrollment count was 12,668 and P-2 ADA was 12,225.62. However, the District was funded based on the higher prior year ADA of 12,474.06.

The District's attendance rate is approximately 96.3% of enrollment. Since 74.9% of the district's unrestricted general fund revenue is based on ADA and the revenue limit formula, it is important that the District monitor its ADA.

The District has been experiencing declining enrollment since prior to 2000. This decline has resulted in a loss of ADA, which translates into a loss in revenue. Enrollment loss in 2010-11 of 335 students equates to a loss of approximately \$1.6 million. Chart-1 below provides the District's ten year enrollment history.



Total revenues decreased by \$2.7 million in 2010-11 (see Table-1). Even with the enrollment loss, Revenue Limit revenues increased by \$1.4 million from prior year as a result of the State's partial restoration of deferrals. The deficit factor in 2010-11 was -17.963% compared to -18.355% in 2009-10, thereby increasing revenue limit funding by \$296 per ADA. However, grant revenues from federal, state and local sources decreased by \$4.2 million offsetting the increase in revenue limit.

The District's expenditures decreased by \$.7 million in 2010-11 (see Table-1). Employee salaries and benefits decreased by \$.8 million, and supplies and capital outlay

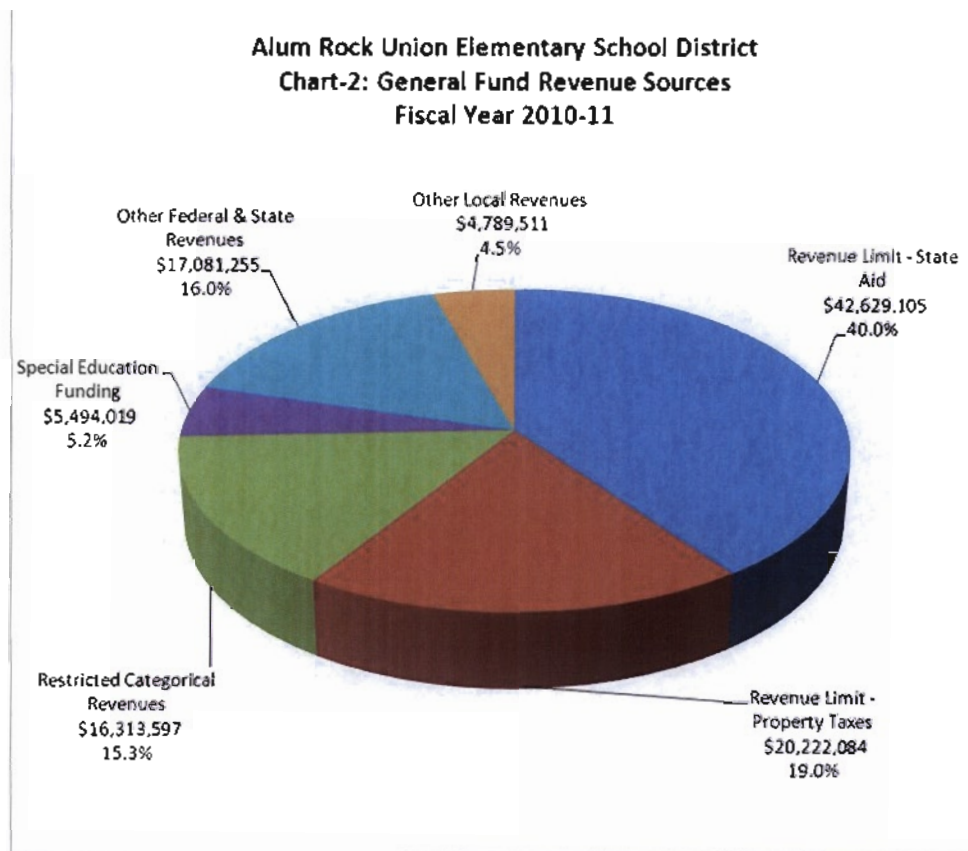
expenditures decreased by \$.5 million. These expenditure decreases were offset by increases in services and other operating expenditures of \$.5 million and debt service of \$.1 million.

Alum Rock Union Elementary School District Table-1: General Fund Revenues and Expenditures (in thousands of dollars except for Base Revenue Limit and ADA amount)			
	June 30, 2010	2009	Increase (Decrease)
Beginning Fund Balance	\$ 20,836	\$ 21,195	\$ (359)
Total Revenues and Other Sources	106,530	109,271	(2,741)
Total Expenditures and Other Uses	(108,913)	(109,630)	717
Net Change in Fund Balance	(2,383)	(359)	(2,024)
Ending Fund Balance	\$ 18,453	\$ 20,836	\$ (4,408)
Ending Available Reserves (Unappropriated)	\$ 12,639	\$ 12,466	\$ 173
Base Revenue Limit per ADA	\$6,128	\$6,104	\$24
Funded Revenue Limit per ADA	\$5,027	\$4,731	\$296
Revenue Limit ADA	12,474	12,963	(489)

General Fund Revenues

The District received \$62.8 million from revenue limit sources, accounting for approximately 59.0% of General Fund revenues. Of this, local property taxes accounted for 19.0% of total revenues (see Chart-2). The amount of property taxes received (\$20.2 million) was less than in 2009-10 (\$28.0 million) due to a decrease in assessed property values.

Restricted categorical revenues of \$16.3 million accounted for 15.3% of total revenues. ARUSD received Special Education revenues of \$5.5 million (5.2% of total revenues). Other Federal and State revenues of \$17.1 million (16.0% of total revenues) included funding for Class Size Reduction (CSR), unrestricted Tier III categorical programs, reimbursements for Medi-Cal Administrative Activities (MAA), and Home-to-School Transportation. Local revenues of \$4.7 million (4.5% of total revenues) include parcel tax revenues, leases and rentals, and interest income.

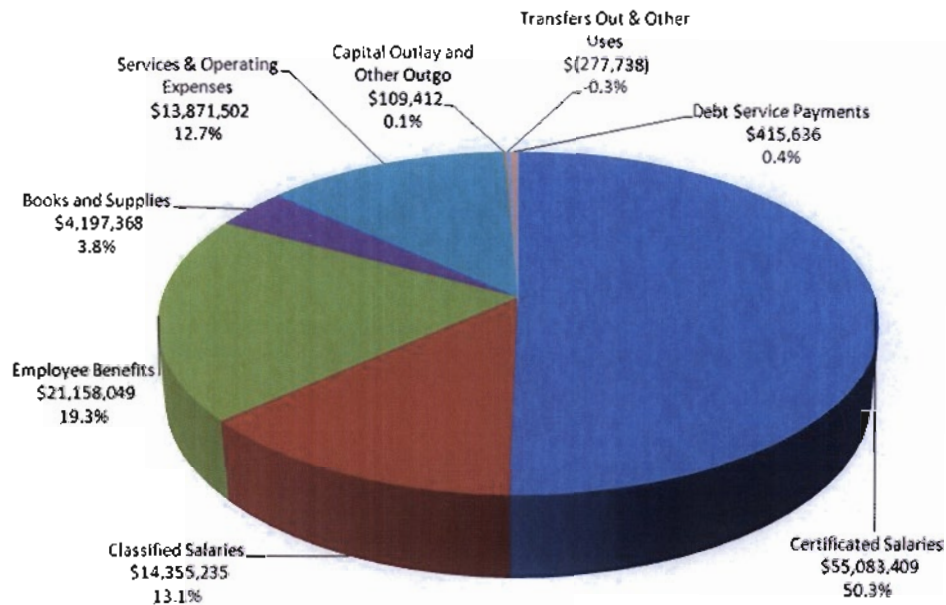


General Fund Expenditures

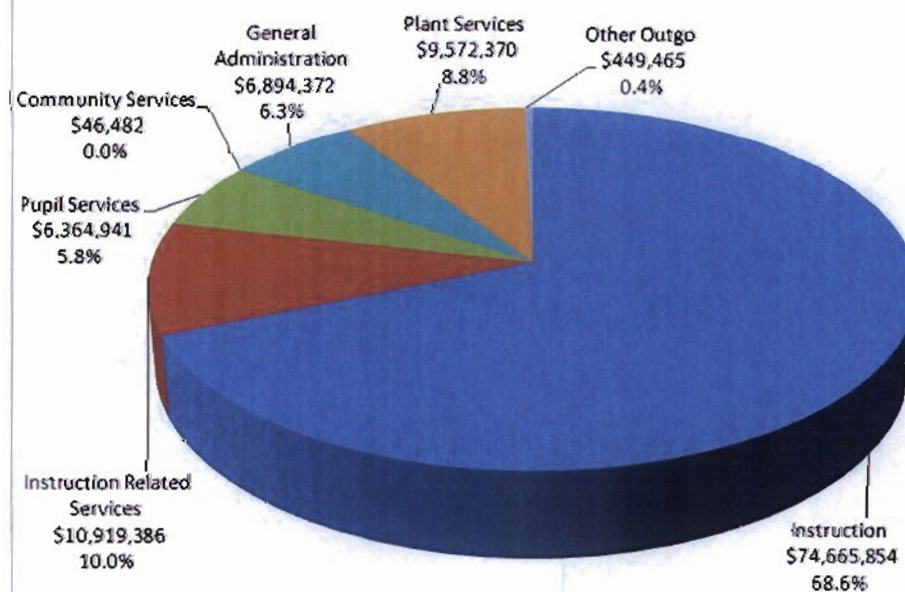
Reductions in staffing were primarily a function of the decrease in grant funding, while reduction in classroom teachers was in proportion to enrollment decline. The increase in services and other operating expenditures was primarily due to an accounting write-off of prior year receivables, and debt service expenditures increase is a function of the payment schedule for the Certificate of Participation (COP) notes.

Approximately 78.6% of total general fund expenditures are for instruction and instruction related activities (see Chart-4). Administrative and support services are in accordance to requirements or mandates by California Education Code, and other federal and state regulations. Employee salaries and benefits take up approximately 83.2% of total general fund expenditures (see Chart-3).

Alum Rock Union Elementary School District
Chart 3: General Fund Expenditure Types
Fiscal Year 2010-11



Alum Rock Union Elementary School District
Chart-4: General Fund Expenditures by Function
Fiscal Year 2010-11



Available Reserves

The unassigned portion of the general fund balance is referred to as the available reserves. The ending fund balance on June 30, 2011 was \$18.5 million which includes the required 3% economic uncertainties reserve of \$3.3 million. The unassigned ending balance, excluding the required reserves and legally restricted amounts, is \$12.6 million. See Table-2 for the ending fund balance trend over the past five years. In this time of funding uncertainty, the ending fund balance allows the District to maintain a positive balance three-year out (see Table-10).

Alum Rock Union Elementary School District Table-2: Ending Fund Balance History					
	2011	2010	June 30, 2009	2008	2007
Ending Fund Balance	\$ 18,453,048	\$ 20,836,348	\$ 21,195,352	\$ 21,002,263	\$ 25,631,316
Legally Restricted	2,526,822	5,061,141	5,018,678	4,661,334	7,310,903
Assigned, including Reserve for Economic Uncertainties	3,287,386	3,308,884	4,252,949	4,907,265	4,404,696
Total Legally Restricted and Assigned	5,814,208	8,370,025	9,271,627	9,568,599	11,715,599
Ending Fund Balance, Unassigned	<u>\$12,638,840</u>	<u>\$12,466,323</u>	<u>\$11,923,725</u>	<u>\$11,433,664</u>	<u>\$13,915,717</u>

General Fund - Unrestricted

It is important to note that the Unrestricted General Fund accounts for all of the District's instructional and operational activities, plus contribute to the restricted programs when costs of the mandated activities exceed resources. In addition, the required 3% reserve for economic uncertainties comes from unrestricted fund balance.

When the 2011-12 budget was prepared for adoption in June 2011, the 2010-11 actuals were estimated based on factors known at the time. As is the case each year, the Unaudited Actuals varied from Estimated Actuals as a result of timing and accounting functions. Budgeted revenues may change due the accounting definition of whether revenues were earned, or due to account receivables write-offs. Budgeted expenditures may differ from estimates due to products not received prior to year end, or services not provided. Below is a discussion of the 2010-11 Unaudited Actuals as compared to the Estimated Actuals.

Alum Rock Union Elementary School District
Table-3: 2010-11 Unrestricted General Fund
Unaudited Actuals Compare to Estimated Actuals

	2010-11 Estimated Actuals	2010-11 Unaudited Actuals	Change
Revenue Limit	\$ 60,769,649	\$ 60,835,066	\$ 65,417
Federal Revenue	230,000	230,000	-
Other State Revenue	16,396,853	15,441,144	(955,709)
Local Revenue	4,644,455	4,764,524	120,069
Total Revenues	\$ 82,040,957	\$ 81,270,734	\$ (770,223)
Salaries and Benefits	(65,039,580)	(64,542,318)	497,262
Supplies and Operating	(7,680,688)	(7,544,291)	136,397
Indirect and Transfers	2,202,704	2,028,244	(174,460)
Debt Service	(435,178)	(415,636)	19,543
Contribution to Restricted Programs	\$ (11,189,964)	\$ (10,636,219)	\$ 553,745
Total Expenditures, Other Uses and Contributions	\$ (82,142,706)	\$ (81,110,220)	\$ 1,032,486
Surplus/(Deficit)	\$ (101,749)	\$ 160,514	\$ 262,263

Unrestricted General Fund Revenues

Total revenues were \$.7 million less than estimated (see Table-3) from a combination of (1) a slight increase of \$.1 million in revenue limit due to adjustment in the revenue limit calculations; (2) decrease of \$.9 million in state revenues due to decrease in CSR funding, mandated cost reimbursements, supplemental instruction apportionments, and change in accounting for state deferred maintenance apportionment in fund 14; and (3) increase of \$.1 million in local revenues due to previously unaccounted interest income and miscellaneous revenues.

The State allows for flexibility in forty-two Tier III categorical programs, only thirteen of which pertain to ARUSD. Funding for these programs will be provided as unrestricted funding through 2014-15. Total revenues from the Tier III categorical were \$6.2 million. Approximately \$2.6 million were spent to continue activities originally intended by these programs. The remaining \$3.6 million was retained to offset revenue limit deficits.

Unrestricted General Fund Expenditures

Total expenditures incurred were \$.5 million less than estimated primarily from a combination of (1) a saving of \$.5 million in employee salaries and benefits due to non-utilization of budgeted hourly staff, extended duties and substitutes; (2) a saving of \$.1 million in supplies and operating expenditures due to timing of products not received by

end of year; and (3) a reduction in indirect cost recaptured of \$.1 million due to a decrease in projected restricted programs expenditures.

In an effort to properly charge costs to the appropriate cost centers and thereby reducing general fund expenditures, the Cafeteria Fund 13 was charged directly for proportional cost of custodial services and warehouse supervision. This reduced 2010-11 general fund expenditures by \$92 thousand above the amount recovered from indirect cost charge. This cost restructure will be applied annually going forward.

Indirect Cost

Indirect costs are those costs of general management that are district-wide. General management costs consist of expenditures for administrative activities necessary for the general operation of the district (e.g., accounting, budgeting, payroll preparation, personnel management, purchasing, and centralized data processing). The district is allowed to recover administrative costs from federal and state programs without having to time-account for the general administrative support provided to each program by applying the approved indirect cost rate.

The indirect cost rate has decreased since 2006-07 (6.45%) as a result of the district's reduction of general administrative costs. ARUSD's 2010-11 approved indirect cost rate for allowable categorical programs is 5.44% and 4.44% for Child Nutrition Services. However, some categorical programs only allow the district to recover up to 2% in indirect costs. Indirect cost is a function of total allowable expenditures incurred in the applicable restricted programs.

For 2010-11, the Unrestricted General Fund recaptured \$1.8 million of indirect costs from the restricted programs and \$.2 million from the Cafeteria Fund.

Contributions to Restricted Programs

Contributions to restricted general fund were less than estimated by \$.5 million. Contribution to Routine Restricted Maintenance was corrected at year-end to be 2% of the total 2010-11 Adopted Budget, reducing the contribution amount by \$.2 million. Contributions to Transportation and Special Ed were reduced by \$.2 million and \$.4 million respectively. There was a one-time contribution of \$.3 million to Restricted Categoricals due to receivable write-offs.

General Fund – Restricted

Restricted General Fund consists of funds aimed at specific activities that are mandated or restricted per the grant requirements. See Table-4 for summary of each sub-fund within the Restricted General Fund.

Alum Rock Union Elementary School District Table-4: Restricted General Fund 2010-11 Fund Summary						
	Routine Restricted Maintenance	Categoricals	Transportations	Special Education	Restricted General Fund	
Beginning Fund Balance	\$ 583,453	\$ 4,487,184	\$ -	\$ -	\$ 5,070,636	
<u>Revenues:</u>						
Revenue Limit				2,016,123	2,016,123	
Federal Revenues	-	7,708,040	-	3,488,897	11,196,937	
State Revenues	-	8,313,278	1,410,111	50,406	9,773,795	
Local Revenues	-	292,279	24,987	1,954,716	2,271,982	
Total Revenues	-	16,313,597	1,435,098	7,510,142	\$ 25,258,837	
<u>Expenditures:</u>						
Salaries & Benefits	1,254,439	10,346,918	1,936,136	12,516,882	26,054,375	
Supplies	217,066	2,027,684	137,785	248,932	2,631,467	
Services & Other Operating Exp	567,780	5,961,950	49,784	1,396,213	7,975,727	
Capital Outlay		26,796			26,796	
Indirect Cost	110,937	813,923	115,530	710,116	1,750,505	
Total Expenditures	2,150,222	19,177,271	2,239,235	14,872,143	\$ 38,438,870	
Contributions from Unrestricted G/F	2,194,471	275,610	804,137	7,362,001	\$ 10,636,219	
Net Change in Fund Balance	44,249	(2,588,064)	0	-	\$ (2,543,814)	
Ending Fund Balance, Legally Restricted	\$ 627,702	\$ 1,899,120	\$ 0	\$ -	\$ 2,526,822	

The budgeting process is complicated, and it is typical to have discrepancies between the unaudited actuals and estimated actuals. Table-5 provides a comparison of the 2010-11 Unaudited Actuals versus Estimated Actuals.

Alum Rock Union Elementary School District Table-5: 2010-11 Restricted General Fund Unaudited Actuals Compare to Estimated Actuals			
	2010-11 Estimated Actuals	2010-11 Unaudited Actuals	Change
Revenue Limit	\$ 1,914,371	\$ 2,016,123	\$ 101,752
Federal Revenue	12,279,100	11,196,937	(1,082,163)
Other State Revenue	9,812,125	9,773,795	(38,330)
Local Revenue	2,115,111	2,271,982	156,871
Contribution from Unrestricted General Fund	11,189,964	10,636,219	(553,745)
Total Revenues & Contributions	\$ 37,310,671	\$ 35,895,056	\$ (1,415,615)
Salaries and Benefits	(26,275,689)	(26,054,375)	221,314
Supplies and Operating	(13,833,904)	(10,607,194)	3,226,710
Capital Outlay	(19,334)	(26,796)	7,462
Indirect and Transfers	(1,911,318)	(1,750,505)	160,813
Total Expenditures	\$ (42,040,245)	\$ (38,438,870)	\$ 3,608,837
Surplus/(Deficit)	\$ (4,729,574)	\$ (2,543,814)	\$ 2,193,222

Restricted General Fund revenues decreased by \$1.4 million from estimated actuals, primarily as a function of the budgeting process. Grant revenues are budgeted according to amounts awarded. However, certain grants revenue can only be recognized when expenditures are incurred. Unspent amounts are carried over and recognized as revenue in the following year.

Restricted General Fund expenditures decreased by \$3.6 million from estimated actuals, also as a function of the budgeting process. Unlike budgeting for other funds, categorical grants are assumed to be spent in the year of award. Amounts remaining after budgeting for employee salaries and benefits and service contracts are routinely budgeted in the supplies account. Unspent grant amounts are carried over and budgeted as expenditures in the following year.

ROUTINE RESTRICTED MAINTENANCE (RRM)

The Routine Restricted Maintenance program concept is a strategy for managing ARUSD facility and plant assets. The purpose of the RRM is to protect investment in infrastructure, reduce the maintenance backlog, control and reduce costs, minimize waste, and to maintain school buildings and facilities in a safe and efficient manner to support and enhance the learning environment for students, faculty, and staff.

Senate Bill (SB) 50 of 1998 required the District to set aside 3% of total adopted budget general fund expenditures for routine restricted maintenance, but the 2009 Education Trailer Bill allows for flexibility in reducing RRM contribution through fiscal year 2012-13. The District has opted to utilize the flexibility and has reduced the annual contribution to 2% of general fund expenditures.

For 2010-11, \$2.2 million was transferred from Unrestricted General Fund to Routine Restricted Maintenance. The RRM fund supports grounds and routine facility maintenance, and non-major facility repairs. Custodial services are considered operational activities and cannot be paid from this fund. Approximately 58.3% or \$1.3 million of RRM expenditures were for employee salaries and benefits. Ending fund balance of \$.6 million is legally restricted for future maintenance needs (see Table-4).

CATEGORICALS

Categorical funds provide additional instructional support for our students in the areas of intervention, staff development, resource teachers, academic coaches, district support services, and classroom technology.

The District received \$7.8 million of federal funds, \$8.3 million of state funds, and \$.3 million of local grants and miscellaneous donations. Included in the federal funds were one-time funding from the American Recovery and Reinvestment Act (ARRA) and State Fiscal Stabilization Fund (SFSF). Year-end balance of \$.6 million in SFSF funds are expected to be spent as of September 30, 2011.

The federal Ed Jobs Fund receipts of \$2.1 million were not included in the 2010-11 federal revenues; the amount received are deferred to 2011-12 to fund non-administrative positions such as campus para-educators, school office assistants, maintenance worker, and non-classroom teachers.

Total categorical expenditures were \$19.2 million, of which \$10.3 million (54.0% of total categorical expenditures) were for salaries and benefits. Approximately \$6.0 million were spent on contracted services and other operating expenditures. Categorical programs were charged \$.8 million by the Unrestricted General Fund for indirect costs in 2010-11.

It was determined that revenues recorded in prior years as receivables are uncollectible. As a result of the receivable write-offs, Unrestricted General Fund transferred \$.3 million to the restricted categorical fund.

TRANSPORTATION

The District operated 36 bus routes, only two of which are regular home-to-school busing. The remaining thirty-four routes transported special education students within the district and also to programs outside district boundaries. A total of 227 regular education students and 438 special education students were bused approximately 1465 miles daily.

The Unrestricted General Fund contributed \$.8 million to offset state funding shortfall. This is approximately 35.9% of the \$2.2 million total expenditures.

SPECIAL EDUCATION

ARUSD is a member of the Southeast Special Education Local Plan Area (SELPA). Special education funding comes from both the federal and state, and are apportioned through the SELPA. Included in the budget are district programs and services, excess cost paid to the Santa Clara County Office of Education for district students in county programs, and the cost of non-public schools and agencies.

Special education is highly regulated by the IDEA, and the District risks lawsuits and sanctions if the Individual Education Plan (IEP) process is not followed. Although district staff continues to review programs to contain costs, the Federal government requires the District to maintain a certain level of services (expenditures) as in the prior year (maintenance of effort) which limits the District's ability to reduce expenditures in this area.

For 2010-11, the cost to operate special education programs was \$14.9 million and the District only received \$7.5 million from revenue limit, federal and state sources, and SELPA apportionments. Unrestricted General Fund contributed \$7.4 million (49.5% of total expenditures) to offset the Special Ed deficit.

Special Revenue Funds – Funds 13 and 14

Alum Rock Union Elementary School District Table-6: Special Revenue Funds 2010-11 Fund Summary			
		Cafeteria Fund 13	Deferred Maintenance Fund 14
Beginning Fund Balance	\$	2,610,436	\$ 464,862
Revenues:			
Federal Revenue		6,156,175	-
State Revenue		508,137	467,226
Local Revenue (including Interest Income)		252,820	5,460
Total Revenues	\$	6,917,132	\$ 472,686
Expenditures:			
Employee Salaries & Benefits		3,035,881	-
Supplies		3,125,894	
Services & Other Operating Exp		93,584	
Capital Outlay		168,335	4,498
Indirect Cost		277,738	
Total Expenditures	\$	6,701,432	\$ 4,498
Net Change in Fund Balance	\$	215,700	\$ 468,188
Ending Fund Balance		2,826,136	933,049
Reserved for Encumbrances & Liabilities		304,588	
Committed for Operating Reserves, Required		1,976,500	
Ending Fund Balance, Unassigned	\$	545,048	\$ 933,049

Cafeteria Fund 13

Cafeteria Special Revenue Fund 13 accounts for all Child Nutrition Services (CNS) activities. The District operates its food service program under Provision 2, which means that all students are provided with breakfast, snacks and lunch at no cost on instructional days. The District is reimbursed by the Federal and State for the number of meals served as listed below. ARUSD staff prepared and served a total of 3,185,869 meals in 2010-11 (see Table-7).

**Alum Rock Union Elementary School District
Table-7: Child Nutrition Services - Meals Count**

	2010-11	2009-10
<u>Meals Served:</u>		
Breakfast	879,330	820,386
Lunch	1,892,487	1,893,204
Total Legally Restricted and Assigned	414,052	386,956
Total Meals Served	3,185,869	3,100,546

CNS department initiated new programs in 2010-11 aimed at increasing participation in the food service program and to encourage healthy eating. Breakfast in the classroom program was implemented for a second year at Ryan Elementary and Painter Elementary. The District received new grants to implement the Fresh Fruit and Vegetable Program at nine elementary schools including Ryan, Cassell, Hubbard, LUCHA, Dorsa, McEntee, Arbuckle, Chavez, and Slonaker. In addition, the CNS department underwent a CRE (Coordinated Review Effort) audit by the California State Auditor with no fiscal findings.

CNS operations for 2010-11 yielded a net profit of \$216 thousand. Indirect cost rate charged to the program by Unrestricted General Fund was 4.44%, which offset General Fund expenditures by \$278 thousand. The Cafeteria Fund ended fiscal year 2010-11 with fund balance of \$2.8 million, of which \$.5 million is unassigned.

Deferred Maintenance Fund 14

Local education agencies (LEAs) that participate in certain school facility programs are required by law to establish various restricted funds or accounts for facility maintenance purposes. These facility maintenance programs, which are administered by the Office of Public School Construction (OPSC), include the Deferred Maintenance Program.

To receive deferred maintenance money, LEAs must make annual deposits to this fund. The State has suspended the matching requirement for 2009-10 through 2014-15, and the State Deferred Maintenance funding is now considered a Tier III Categorical; apportionment is made to the Unrestricted General Funds. However, the District chose to account for the 2010-11 state apportionments in fund 14 in order to continue deferred maintenance projects necessary for the upkeep of our schools.

Deferred maintenance revenues for 2010-11 were \$473 thousand, including state apportionment of \$467 thousand. The Deferred Maintenance Fund will end fiscal year 2010-11 with \$933 thousand.

Capital Projects – Funds 21, 25, 35, and 40

Capital projects for the District are financed by the following funds:

- General Obligation Bonds Fund 21;
- Capital Facilities Fund 25;
- County School Facility Fund 35; and
- Special Reserve for Capital Projects Fund 40.

Alum Rock Union Elementary School District Table-8: Capital Projects Funds 2010-11 Fund Summary					
	Building Fund 21	Capital Facilities Fund 25	County School Facility Fund 35	Special Reserve Fund 40	
Beginning Fund Balance	\$ 33,654,235	\$ 402,507	\$ 1,095,798	\$ 486,627	
Revenues:					
Interest Revenues	149,072	229,957	58,054	254,059	
Total Revenues	\$ 149,072	\$ 229,957	\$ 58,054	\$ 254,059	
Expenditures:					
Employee Salaries & Benefits	343,175				
Supplies	7,946				
Services & Other Operating Exp	401,878	69,376	477,233	2,340	
Capital Outlay	25,572,375	95,039	209,175	215,131	
Total Expenditures	\$ 26,325,374	\$ 164,415	\$ 686,408	\$ 217,471	
Net Change in Fund Balance	\$ (26,176,302)	\$ 65,543	\$ (628,354)	\$ 36,589	
Ending Fund Balance	\$ 7,477,933	\$ 468,050	\$ 467,444	\$ 523,215	

Expenditures in 2010-11 were incurred for the following projects:

- Lyndale Elementary – streetscape, air conditioning, and modernization;
- Linda Vista Elementary – streetscape, air conditioning, and modernization;
- Hubbard Elementary – modernization;
- Pala Leasehold – leasehold improvements;
- Sheppard Middle School Joint-Use Athletic Facility – preconstruction costs; and
- San Antonio Elementary – new school.

In addition to expenditures specifically attributable to the above listed projects, expenditures were incurred for program and construction management. All capital projects in the work for 2010-11 have been completed except for San Antonio Middle School and Sheppard Middle School.

San Antonio Elementary School will be completed for start of school 2011-12, and final certification is expected to be filed with the State by December, 2011. The Sheppard

Field Project will be primarily funded by the City of San Jose with \$500 thousand matching from the District.

Planned expenditures for this fund in 2011-12 include the addition of classroom portables at Adelante Elementary and George Middle School.

Self-Insurance - Funds 67 and 68

The Self-Insurance Fund 67 (Health & Welfare Benefits) and Fund 68 (Workers' Compensation) are used to conduct and report insurance transactions separate from other operating activities of the District. Self-insurance fund revenues are amounts recognized as expenditures in the fund from which the moneys are contributed.

Even though funds 67 and 68 are designated self-insurance funds, ARUSD is only self-insured for Blue Cross Medical and Delta Dental. All other insurance purchases are first dollar coverage, meaning that the District is not at risk for any insurance payouts. These funds were set up in order to provide a reconciliation tool for managing insurance costs.

Alum Rock Union Elementary School District Table-9: Self-Insurance Funds 2010-11 Fund Summary			
	Health Insurance Fund 67	Workers' Comp Fund 68	Self-Insurance Funds
Beginning Fund Balance	\$ 120,354	\$ -	\$ 120,354
Revenues:			
Local Revenues	14,300,848	2,372,060	16,672,907
Total Revenues	\$ 14,300,848	\$ 2,372,060	\$ 16,672,907
Expenditures:			
Salaries & Benefits	-	159,598	159,598
Supplies		7,042	7,042
Services & Other Operating Exp	12,647,203	1,344,185	13,991,388
Capital Outlay			-
Total Expenditures	\$ 12,647,203	\$ 1,510,824	\$ 14,158,027
Net Change in Fund Balance	\$ 1,653,645	\$ 861,236	\$ 2,514,881
Ending Fund Balance	\$ 1,773,999	\$ 861,236	\$ 2,635,234

Health & Welfare Benefits Fund 67

In 2010-11, total revenues of \$14.3 million were derived from employees' payroll deductions and District H&W expenditures. Total expenditures of \$12.6 million were amounts paid to medical insurance providers Kaiser and Blue Cross, vision insurance provider VSP and Delta Dental insurance. There is a timing difference between amounts collected and amounts paid out. Payroll deductions and District contributions were made from September through June, but payments to vendors are made from July through June. ARUSD contracts with Keenan & Associates to provide health insurance consultation and to manage the District's Blue Cross and Delta Dental self-insurance plans. Ending fund balance of \$1.8 million will be paid out to insurance providers in July and August, 2011.

Workers' Compensation Fund 68

Total revenues of \$2.4 million were collected from various funds through payroll assessment at a rate of 3.30%. Total expenditures of \$1.5 million included salaries and benefits for staff management of the workers' comp program, and \$1.3 million to the insurance provider and broker. Workers' Comp coverage is offered by a member company of Zurich Financial Services, and Aon Risk Insurance Services West, Inc. is the District's broker of record.

Workers' compensation insurance was paid in January for the entire 2011 calendar year; half of the amounts paid were recognized in 2010-11 and the remainder will be recognized as expenditure in 2011-12. Ending fund balance for 2010-11 was \$.8 million.

Factors bearing on the District's future

In developing the 2011-12 Budget, the District used the following key assumptions.

1. **REVENUE LIMIT DISTRICT:** Cost of Living Adjustment (COLA) is 2.24% with an increase in deficit funding factor to 19.754. Base revenue limit amount of \$6,217.48 is expected to be funded only at \$5,027.24 per ADA ("flat funding" from 2010-11). Funded revenue limit is \$1,190.24 less per ADA than what the district is entitled to. Average Daily Attendance (ADA) is budgeted at 12,177 for both general and special education.
2. Federal income for Title programs was projected to decrease by 10%; while State categorical income was projected to increase by 2.24%. It was assumed at budget adoption that all 2010-11 revenues would be spent by year-end, allowing for no carryovers into 2011-12. Also, federal revenues for 2010-11 included one-time federal stimulus funds.

3. No COLA has been projected for salaries and benefits; while a net change based on step and column is approximately 1.5% increase. The District has sunshined contract openers with all units at the end of 2010-11 with proposed zero increase to the salary schedules for 2011-12.
4. The District is in Year 3 of PI (performance improvement) status as an LEA (local education agency). In addition to other requirements as a result of PI designation, the District must set aside 10% of Title I funds for parental involvement and update the LEA Plan, which the District already does annually.
5. 2011-12 expenditures are based on the following forecasts:

	Enrollment	Staffing Ratio
Grades K-3 rd	5,710	20:1
Grades 4 th -5 th	2,859	32:1
Grades 6 th -8 th	3,489	32:1
Special Day Class (SDC)	349	11:1
		(average across the district)

In addition to the above staffing ratio, LUCHA School and Adalante School grades 4th-5th are staffed at 25:1.

Based on the 2010-11 ending fund balance and 2011-12 adopted budget as revised from the State's Budget Plan, ARUSD is projected to end fiscal year 2013-14 with a positive fund balance.

Alum Rock Union Elementary School District Table-10: Combined General Fund (Unrestricted/Restricted) Multi-Year Budget Projections				
Combined General Fund Unrestricted/Restricted	2010-11 Unaudited Actuals	2011-12 Revised Adopted Budget	Year 2 2012-13 Projected	Year 3 2013-14 Projected
Beginning Fund Balance	\$ 20,836,348	\$ 18,453,048	\$ 15,607,601	\$ 11,880,118
Revenue	\$ 106,529,571	\$ 102,608,257	\$ 102,659,741	\$ 102,297,396
Salaries and Benefits	(90,596,693)	(88,931,793)	(89,782,138)	(89,332,220)
Supplies and Operating	(18,178,281)	(16,240,079)	(16,317,273)	(16,640,229)
Indirect and Transfers	277,738	308,346	302,365	303,386
Debt Service	(415,636)	(590,178)	(590,178)	(431,223)
Surplus/(Deficit)	\$ (2,383,300)	\$ (2,845,447)	\$ (3,727,483)	\$ (3,802,890)
Ending Fund Balance	\$ 18,453,048	\$ 15,607,601	\$ 11,880,118	\$ 8,077,228
Legally Restricted	(2,526,822)	(2,092,107)	(2,091,242)	(2,091,242)
Accounting Restriction	(20,000)	(20,000)	(20,000)	(20,000)
Committed - Reserve for Economic Uncertainties	(3,267,386)	(3,172,442)	(3,191,617)	(3,183,009)
Ending Fund Balance, Unassigned	\$ 12,638,840	\$ 10,323,052	\$ 6,577,259	\$ 2,782,977

Since approximately 59.0% of the District's total general fund revenues is provided by revenue limit sources, the two factors – State COLA (cost of living adjustment) and ADA (average daily attendance), which are used to calculate the revenue limit funding for the District, are key factors to watch.

At the time these financial reports were prepared, the District was aware of the following conditions that could significantly affect its financial health in the future:

- The state budget contains “trigger provisions” that require the California Director of Finance to assess tax receipts in December 2011, and to make additional expenditure reductions if revenues fall short of forecasts. If tax receipts are more than \$2 billion below estimates, Home-to-School Transportation funding would be cut in half and Revenue Limit funding would be cut proportional to the revenue shortfall. This could cause mid-year cuts of \$3.8 million to ARUSD.
- Enrollment continues to decline due to the growth of charter schools within district boundaries.
- The District has settled with the CSEA and Teamster bargaining units for a one-time stipend of \$750.00 per FTE. Adjustment to budgeted expenditures will be reflected in the 2011-12 First Interim Report.

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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		
12	Child Development Fund		
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	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		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund		
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	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		
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		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)		
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	

FORM 01
GENERAL FUND -
UNRESTRICTED AND
RESTRICTED



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	60,835,066.23	2,016,123.00	62,851,189.23	60,722,974.00	1,679,640.00	62,402,614.00	-0.7%
2) Federal Revenue		8100-8299	230,000.19	11,196,936.95	11,426,937.14	120,000.00	8,878,428.00	8,998,428.00	-21.3%
3) Other State Revenue		8300-8599	15,441,143.59	9,773,794.19	25,214,937.78	15,386,306.00	9,850,970.00	25,237,276.00	0.1%
4) Other Local Revenue		8600-8799	4,764,524.36	2,271,982.61	7,036,506.96	4,823,987.00	1,535,561.11	6,359,548.11	-9.6%
5) TOTAL, REVENUES			81,270,734.36	25,258,836.75	106,529,571.11	81,053,267.00	21,944,599.11	102,997,866.11	-3.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	41,512,834.76	13,570,573.16	55,083,407.92	41,301,245.30	12,431,645.13	53,732,790.43	-2.5%
2) Classified Salaries		2000-2999	8,094,543.97	6,260,689.79	14,355,233.76	8,077,086.90	5,908,637.12	13,985,724.02	-2.6%
3) Employee Benefits		3000-3999	14,934,939.24	6,223,109.96	21,158,049.20	15,381,066.53	6,160,508.05	21,541,574.58	1.8%
4) Books and Supplies		4000-4999	1,565,900.64	2,631,468.06	4,197,368.70	2,112,846.00	1,508,010.11	3,620,856.11	-13.7%
5) Services and Other Operating Expenditures		5000-5999	5,895,774.72	7,975,727.69	13,871,502.41	5,258,427.00	7,317,729.00	12,574,156.00	-9.4%
6) Capital Outlay		6000-6999	48,786.75	26,795.82	75,582.57	450,855.00	0.00	450,855.00	496.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	449,464.50	0.00	449,464.50	620,246.00	0.00	620,246.00	38.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,028,243.78)	1,750,505.86	(277,737.92)	(1,932,419.00)	1,630,090.00	(302,329.00)	8.9%
9) TOTAL, EXPENDITURES			70,474,000.80	38,438,870.34	108,912,871.14	71,267,353.73	34,954,519.41	106,221,873.14	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)									
			10,796,733.56	(13,180,033.59)	(2,383,300.03)	9,785,913.27	(13,009,920.30)	(3,224,007.03)	35.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,636,219.32)	10,636,219.32	0.00	(12,669,723.91)	12,669,723.91	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(10,636,219.32)	10,636,219.32	0.00	(12,669,723.91)	12,669,723.91	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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			160,514.24	(2,543,814.27)	(2,383,300.03)	(2,883,810.64)	(340,196.39)	(3,224,007.03)	35.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,957,258.90	5,070,635.84	21,027,894.74	15,926,226.14	2,526,821.57	18,453,047.71	-12.2%
b) Audit Adjustments		9793	(191,547.00)	0.00	(191,547.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,765,711.90	5,070,635.84	20,836,347.74	15,926,226.14	2,526,821.57	18,453,047.71	-11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,765,711.90	5,070,635.84	20,836,347.74	15,926,226.14	2,526,821.57	18,453,047.71	-11.4%
2) Ending Balance, June 30 (E + F1e)			15,926,226.14	2,526,821.57	18,453,047.71	13,042,415.50	2,186,625.18	15,229,040.68	-17.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
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	3,267,386.00	0.00	3,267,386.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	12,638,840.14	2,526,821.57	15,165,661.71				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				20,000.00	0.00	20,000.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	2,186,626.74	2,186,626.74	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9760				3,186,656.00	0.00	3,186,656.00	
Reserve for Economic Uncertainties	0000	9780				3,186,656.00		3,186,656.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9780				0.00	0.00	0.00	
Unassigned/Unappropriated Amount		9790				9,835,759.50	(1.56)	9,835,757.94	

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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,503,888.24	2,797,789.43	5,301,677.67				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	604.13	604.13				
c) in Revolving Fund		9130	20,000.00	0.00	20,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	2,365.64	273.77	2,639.41				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	18,574,280.67	3,140,546.21	21,714,826.88				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	156,562.02	0.00	156,562.02				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			21,257,096.57	5,939,213.54	27,196,310.11				
H. LIABILITIES									
1) Accounts Payable		9500	5,330,870.43	1,205,477.89	6,536,348.32				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	0.00	0.00				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	2,206,914.08	2,206,914.08				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			5,330,870.43	3,412,391.97	8,743,262.40				
I. FUNDEQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,926,226.14	2,526,821.57	18,453,047.71				

			2010-11 Unaudited Actuals			2011-12 Budget			
		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Description	Resource Codes		(A)	(B)	(C)	(D)	(E)	(F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	42,276,323.01	0.00	42,276,323.01	42,043,869.00	0.00	42,043,869.00	-0.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	148,578.86	0.00	148,578.86	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	125,928.88	0.00	125,928.88	125,929.00	0.00	125,929.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8028	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	16,411,068.80	0.00	16,411,068.80	16,411,069.00	0.00	16,411,069.00	0.0%
Unsecured Roll Taxes		8042	1,264,841.36	0.00	1,264,841.36	1,264,841.00	0.00	1,264,841.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	433,383.13	0.00	433,383.13	433,383.00	0.00	433,383.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	3,839,408.19	0.00	3,839,408.19	3,839,408.00	0.00	3,839,408.00	0.0%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	0.00	0.00	0.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			64,499,532.23	0.00	64,499,532.23	64,118,499.00	0.00	64,118,499.00	-0.6%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,016,123.00)		(2,016,123.00)	(1,679,640.00)		(1,679,640.00)	-16.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		2,016,123.00	2,016,123.00		1,679,640.00	1,679,640.00	-16.7%
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	204,203.00	0.00	204,203.00	172,407.00	0.00	172,407.00	-15.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,852,546.00)	0.00	(1,852,546.00)	(1,888,292.00)	0.00	(1,888,292.00)	1.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			60,835,066.23	2,016,123.00	62,851,189.23	60,722,974.00	1,679,640.00	62,402,614.00	-0.7%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,108,302.00	3,108,302.00	0.00	2,133,406.00	2,133,406.00	-31.4%
Special Education Discretionary Grants		8182	0.00	380,594.66	380,594.66	0.00	210,319.00	210,319.00	-44.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		7,550,804.31	7,550,804.31		6,534,703.00	6,534,703.00	-13.5%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	230,000.19	157,235.98	387,236.17	120,000.00	0.00	120,000.00	-69.0%
TOTAL FEDERAL REVENUE			230,000.19	11,196,936.95	11,426,937.14	120,000.00	8,878,428.00	8,998,428.00	-21.3%

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)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		866,376.65	866,376.65		882,129.00	882,129.00	1.8%
Economic Impact Aid	7090-7091	8311		3,817,396.00	3,817,396.00		3,817,396.00	3,817,396.00	0.0%
Spec. Ed. Transportation	7240	8311		543,733.76	543,733.76		553,620.00	553,620.00	1.8%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,995,323.00	0.00	5,995,323.00	6,115,410.00	0.00	6,115,410.00	2.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	688,484.00	0.00	688,484.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,439,566.41	216,949.00	1,656,515.41	1,373,996.00	214,056.00	1,588,052.00	-4.1%
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		(53,418.00)	(53,418.00)		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,412,700.00	1,412,700.00		1,391,100.00	1,391,100.00	-1.5%
All Other State Revenue	All Other	8590	7,317,770.18	2,970,056.78	10,287,826.96	7,896,900.00	2,992,669.00	10,889,569.00	5.8%
TOTAL OTHER STATE REVENUE			15,441,143.59	9,773,794.19	25,214,937.78	15,386,306.00	9,850,970.00	25,237,276.00	0.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
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	3,332,421.89	0.00	3,332,421.89	3,435,727.00	0.00	3,435,727.00	3.1%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	635.00	0.00	635.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	1,236,697.98	0.00	1,236,697.98	1,342,946.00	0.00	1,342,946.00	8.6%
Interest		8660	110,600.44	656.00	111,256.44	32,314.00	8,000.00	40,314.00	-63.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus, Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	84,169.04	316,666.61	402,835.65	13,000.00	86,955.11	99,955.11	-75.2%
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		1,952,660.00	1,952,660.00		1,440,606.00	1,440,606.00	-26.2%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,764,524.35	2,271,982.61	7,036,506.96	4,823,987.00	1,535,561.11	6,359,548.11	-9.6%
TOTAL, REVENUES			81,270,734.36	25,258,836.75	106,529,571.11	81,053,267.00	21,944,599.11	102,997,866.11	-3.3%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	37,002,239.38	10,268,282.58	47,270,521.96	37,045,328.55	9,970,702.78	47,016,031.33	-0.5%
Certificated Pupil Support Salaries		1200	597,925.05	983,957.94	1,581,882.99	628,412.00	976,181.10	1,604,593.10	1.4%
Certificated Supervisors' and Administrators' Salaries		1300	3,863,617.83	1,981,966.64	5,845,584.47	3,627,504.75	1,406,726.25	5,034,231.00	-13.9%
Other Certificated Salaries		1900	49,052.50	336,366.00	385,418.50	0.00	77,935.00	77,935.00	-79.8%
TOTAL, CERTIFICATED SALARIES			41,512,834.76	13,570,573.16	55,083,407.92	41,301,245.30	12,431,545.13	53,732,790.43	-2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	39,229.34	1,983,910.43	2,023,139.77	38,703.87	1,936,044.75	1,974,748.62	-2.4%
Classified Support Salaries		2200	2,930,176.30	2,528,950.91	5,459,127.21	2,821,808.89	2,441,066.12	5,262,875.01	-3.6%
Classified Supervisors' and Administrators' Salaries		2300	1,301,222.89	497,164.85	1,798,387.74	1,330,255.80	434,291.45	1,764,547.25	-1.9%
Clerical, Technical and Office Salaries		2400	3,294,853.18	988,303.11	4,283,156.29	3,217,806.36	1,000,792.00	4,218,598.36	-1.5%
Other Classified Salaries		2900	529,062.26	262,360.49	791,422.75	668,511.98	94,442.80	762,954.78	-3.6%
TOTAL, CLASSIFIED SALARIES			8,094,543.97	6,260,689.79	14,355,233.76	8,077,086.90	5,906,637.12	13,983,724.02	-2.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,284,556.44	1,009,231.54	4,293,787.98	3,342,445.06	965,154.37	4,307,599.43	0.3%
PERS		3201-3202	896,094.99	648,743.90	1,544,838.89	897,380.90	641,001.01	1,538,381.91	-0.4%
OASDI/Medicare/Alternative		3301-3302	1,147,776.64	603,443.55	1,751,220.19	1,202,522.93	620,605.19	1,823,128.12	4.1%
Health and Welfare Benefits		3401-3402	6,618,585.45	3,070,909.32	9,689,494.77	6,570,460.25	2,921,349.94	9,491,810.19	-2.0%
Unemployment Insurance		3501-3502	354,364.21	141,099.82	495,464.03	831,983.70	309,260.36	1,141,244.06	130.3%
Workers' Compensation		3601-3602	1,633,763.53	651,291.86	2,285,055.39	1,642,642.23	597,412.69	2,240,054.92	-2.0%
OPEB, Allocated		3701-3702	13,900.00	0.00	13,900.00	13,900.00	0.00	13,900.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	115,136.79	80,604.25	195,741.04	18,528.55	104,495.81	123,024.36	-37.1%
Other Employee Benefits		3901-3902	870,761.19	17,785.72	888,546.91	861,202.91	1,228.68	862,431.59	-2.9%
TOTAL, EMPLOYEE BENEFITS			14,934,939.24	6,223,109.96	21,158,049.20	15,381,066.53	6,160,508.05	21,541,574.58	1.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	90,864.89	212,095.87	302,960.76	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	120.18	0.00	120.18	500,000.00	0.00	500,000.00	415942.6%
Materials and Supplies		4300	1,421,951.46	1,758,027.98	3,177,979.44	1,360,132.00	1,406,920.11	2,767,052.11	-12.9%
Noncapitalized Equipment		4400	52,964.11	663,344.21	716,308.32	252,714.00	101,090.00	353,804.00	-50.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,565,900.64	2,631,468.06	4,197,368.70	2,112,846.00	1,508,010.11	3,620,856.11	-13.7%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	914,460.84	914,460.84	0.00	168,283.00	168,283.00	-81.6%
Travel and Conferences		5200	60,054.58	155,806.42	215,861.00	70,050.00	109,425.00	179,475.00	-16.9%
Dues and Memberships		5300	20,669.13	249.00	20,918.13	20,800.00	0.00	20,800.00	-0.6%
Insurance		5400 - 5450	334,842.48	266,000.00	600,842.48	565,715.00	0.00	565,715.00	-5.8%
Operations and Housekeeping Services		5500	2,204,107.74	0.00	2,204,107.74	2,199,832.00	0.00	2,199,832.00	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	378,108.61	386,628.02	764,736.63	289,921.00	530,105.00	820,026.00	7.2%
Transfers of Direct Costs		5710	(130,750.15)	130,750.15	0.00	(130,036.00)	130,036.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,586.79)	0.00	(14,586.79)	(23,500.00)	0.00	(23,500.00)	61.1%
Professional/Consulting Services and Operating Expenditures		5800	1,994,970.74	6,120,472.36	8,115,443.10	1,814,621.00	6,376,380.00	8,191,001.00	0.9%
Communications		5900	1,048,358.38	1,360.90	1,049,719.28	449,024.00	3,500.00	452,524.00	-56.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,895,774.72	7,975,727.69	13,871,502.41	5,256,427.00	7,317,729.00	12,574,156.00	-9.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	48,786.75	26,795.82	75,582.57	161,855.00	0.00	161,855.00	114.1%
Equipment Replacement		6500	0.00	0.00	0.00	289,000.00	0.00	289,000.00	New
TOTAL CAPITAL OUTLAY			48,786.75	26,795.82	75,582.57	450,855.00	0.00	450,855.00	496.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	26,720.00	0.00	26,720.00	30,068.00	0.00	30,068.00	12.5%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	7,109.00	0.00	7,109.00	0.00	0.00	0.00	-100.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	124,733.59	0.00	124,733.59	154,500.00	0.00	154,500.00	23.9%
Other Debt Service - Principal		7439	290,901.91	0.00	290,901.91	435,678.00	0.00	435,678.00	49.8%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			449,464.50	0.00	449,464.50	620,246.00	0.00	620,246.00	38.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,750,505.86)	1,750,505.86	0.00	(1,630,090.00)	1,630,090.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(277,737.92)	0.00	(277,737.92)	(302,329.00)	0.00	(302,329.00)	8.9%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,028,243.78)	1,750,505.86	(277,737.92)	(1,932,419.00)	1,630,090.00	(302,329.00)	8.9%
TOTAL EXPENDITURES									
			76,474,280.80	38,438,870.34	108,912,871.14	71,267,353.73	34,954,519.41	106,221,873.14	-2.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(10,636,219.32)	10,636,219.32	0.00	(12,669,723.91)	12,669,723.91	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			(10,636,219.32)	10,636,219.32	0.00	(12,669,723.91)	12,669,723.91	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(10,636,219.32)	10,636,219.32	0.00	(12,669,723.91)	12,669,723.91	0.00	0.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	60,835,066.23	2,016,123.00	62,851,189.23	60,722,974.00	1,679,640.00	62,402,614.00	-0.6%
2) Federal Revenue		8100-8299	230,000.19	11,196,936.95	11,426,937.14	120,000.00	8,878,428.00	8,998,428.00	-21.3%
3) Other State Revenue		8300-8599	15,441,143.59	9,773,794.19	25,214,937.78	15,386,306.00	9,850,970.00	25,237,276.00	0.1%
4) Other Local Revenue		8600-8799	4,764,524.35	2,271,982.61	7,036,506.96	4,823,987.00	1,535,561.11	6,359,548.11	-9.6%
5) TOTAL REVENUES			81,270,734.36	25,258,836.75	106,529,571.11	81,053,267.00	21,944,599.11	102,997,866.11	-3.2%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999	Except 7600-7699	49,960,605.89	24,705,248.34	74,665,854.23	50,662,335.99	22,264,016.49	72,926,352.48	-2.3%
2) Instruction - Related Services	2000-2999		6,111,988.19	4,807,398.29	10,919,386.48	5,840,020.25	3,920,530.84	9,760,551.09	-10.6%
3) Pupil Services	3000-3999		1,702,199.49	4,662,741.18	6,364,940.67	1,769,619.02	4,606,100.78	6,375,719.80	0.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		515.17	45,967.31	46,482.48	0.00	40,325.75	40,325.75	-13.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		4,827,638.57	2,066,733.74	6,894,372.31	5,618,357.23	1,710,358.32	7,328,715.55	6.3%
8) Plant Services	8000-8999		7,421,588.99	2,150,781.48	9,572,370.47	6,756,775.24	2,413,187.23	9,169,962.47	-4.2%
9) Other Outgo	9000-9999		449,464.50	0.00	449,464.50	620,246.00	0.00	620,246.00	38.0%
10) TOTAL EXPENDITURES			70,474,000.80	38,438,870.34	108,912,871.14	71,267,353.73	34,954,519.41	106,221,873.14	-2.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			10,796,733.56	(13,180,033.59)	(2,383,300.03)	9,785,913.27	(13,009,920.30)	(3,224,007.03)	35.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(10,636,219.32)	10,636,219.32	0.00	(12,669,723.91)	12,669,723.91	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,636,219.32)	10,636,219.32	0.00	(12,669,723.91)	12,669,723.91	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			160,514.24	(2,543,814.27)	(2,383,300.03)	(2,883,810.64)	(340,196.39)	(3,224,007.03)	35.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,957,258.90	5,070,635.84	21,027,894.74	15,926,226.14	2,526,821.57	18,453,047.71	-12.2%
b) Audit Adjustments		9793	(191,547.00)	0.00	(191,547.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			15,765,711.90	5,070,635.84	20,836,347.74	15,926,226.14	2,526,821.57	18,453,047.71	-11.4%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,765,711.90	5,070,635.84	20,836,347.74	15,926,226.14	2,526,821.57	18,453,047.71	-11.4%
2) Ending Balance, June 30 (E + F1e)			15,926,226.14	2,526,821.57	18,453,047.71	13,042,415.50	2,186,625.18	15,229,040.68	-17.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	20,000.00	0.00	20,000.00				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
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	3,267,386.00	0.00	3,267,386.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	0.00	0.00	0.00				
c) Undesignated Amount		9790	12,638,840.14	2,526,821.57	15,165,661.71				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				20,000.00	0.00	20,000.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	2,186,626.74	2,186,626.74	
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				3,186,656.00	0.00	3,186,656.00	
Reserve for Economic Uncertainties	0000	9780				3,186,656.00		3,186,656.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9769				0.00	0.00	0.00	
Unassigned/Unappropriated Amount		9790				9,835,759.50	(1.56)	9,835,757.94	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
3181	NCLB: ARRA Title I, School Improvement Grant	0.00	0.05
3200	ARRA: State Fiscal Stabilization Fund	0.00	652,740.19
3205	Education Jobs Fund	0.00	0.50
4035	NCLB: Title II, Part A, Teacher Quality	0.00	0.20
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	0.00	0.15
5640	Medi-Cal Billing Option	0.00	194,317.16
6286	English Language Acquisition Program, Teacher Training & Student	0.00	88,860.75
6300	Lottery: Instructional Materials	0.00	198,925.08
6500	Special Education	0.00	0.61
7090	Economic Impact Aid (EIA)	0.00	229,210.18
7240	Transportation: Special Education (Severely Disabled/Orthopedically	0.00	0.17
7400	Quality Education Investment Act	0.00	182,708.76
7810	Other Restricted State	0.00	123,250.62
8150	Ongoing & Major Maintenance Account (RMA: Education Code Sect	0.00	287,505.29
9010	Other Restricted Local	0.00	229,107.03
Total, Restricted Balance		0.00	2,186,626.74

FORM 13
CAFETERIA SPECIAL REVENUE
FUND

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,156,174.68	6,353,180.00	3.2%
3) Other State Revenue		8300-8599	508,136.77	431,000.00	-15.2%
4) Other Local Revenue		8600-8799	252,820.37	205,000.00	-18.9%
5) TOTAL REVENUES			6,917,131.82	6,989,180.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,018,049.40	2,283,611.00	13.2%
3) Employee Benefits		3000-3999	1,017,831.54	1,194,326.00	17.3%
4) Books and Supplies		4000-4999	3,125,893.91	3,503,982.00	12.1%
5) Services and Other Operating Expenditures		5000-5999	93,583.60	150,000.00	60.3%
6) Capital Outlay		6000-6999	168,335.31	100,000.00	-40.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	277,737.92	302,329.00	8.9%
9) TOTAL EXPENDITURES			6,701,431.68	7,534,228.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			215,700.14	(545,048.00)	-352.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,700.14	(545,048.00)	-352.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,610,435.95	2,826,136.09	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,610,435.95	2,826,136.09	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,610,435.95	2,826,136.09	8.3%
2) Ending Balance, June 30 (E + F1e)			2,826,136.09	2,281,088.09	-19.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	1,000.00		
Stores		9712	303,588.03		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,521,548.06		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		1,000.00	
Stores		9712		303,588.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,976,500.09	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,628,085.75		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	7,939.02		
c) in Revolving Fund		9130	1,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,084,291.35		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	303,588.03		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			3,024,904.15		
H. LIABILITIES					
1) Accounts Payable		9500	198,768.06		
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			198,768.06		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,826,136.09		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	6,156,174.68	6,353,180.00	3.2%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,156,174.68	6,353,180.00	3.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	508,136.77	431,000.00	-15.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			508,136.77	431,000.00	-15.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	161,957.15	149,000.00	-8.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,804.26	5,000.00	-13.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	85,058.96	51,000.00	-40.0%
TOTAL, OTHER LOCAL REVENUE			252,820.37	205,000.00	-18.9%
TOTAL, REVENUES			6,917,131.82	6,989,180.00	1.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,339,463.68	1,539,730.04	15.0%
Classified Supervisors' and Administrators' Salaries		2300	532,618.39	563,806.00	9.6%
Clerical, Technical and Office Salaries		2400	145,967.33	160,074.96	9.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,018,049.40	2,263,611.00	13.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	204,433.80	246,357.00	20.5%
OASDI/Medicare/Alternative		3301-3302	130,919.56	172,538.00	31.8%
Health and Welfare Benefits		3401-3402	598,348.78	637,397.00	6.5%
Unemployment Insurance		3501-3502	13,113.59	36,312.00	176.9%
Workers' Compensation		3601-3602	66,585.71	50,271.00	-24.5%
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	47,296.00	New
Other Employee Benefits		3901-3902	4,420.10	4,155.00	-6.0%
TOTAL, EMPLOYEE BENEFITS			1,017,831.54	1,194,326.00	17.3%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	280,636.74	319,405.00	13.8%
Noncapitalized Equipment		4400	53,994.81	35,000.00	-35.2%
Food		4700	2,791,262.36	3,149,557.00	12.8%
TOTAL, BOOKS AND SUPPLIES			3,125,893.91	3,503,962.00	12.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,576.73	9,850.00	76.6%
Dues and Memberships		5300	630.00	650.00	3.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,964.17	15,000.00	25.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	41,292.35	78,500.00	90.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	14,174.25	23,000.00	62.3%
Professional/Consulting Services and Operating Expenditures		5800	19,723.88	14,500.00	-26.5%
Communications		5900	222.22	8,500.00	3725.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			93,583.60	150,000.00	60.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	168,335.31	100,000.00	-40.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			168,335.31	100,000.00	-40.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	277,737.92	302,329.00	8.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			277,737.92	302,329.00	8.9%
TOTAL EXPENDITURES			6,701,431.68	7,534,228.00	12.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,156,174.68	6,353,180.00	3.2%
3) Other State Revenue		8300-8599	508,136.77	431,000.00	-15.2%
4) Other Local Revenue		8600-8799	252,820.37	205,000.00	-18.9%
5) TOTAL REVENUES			6,917,131.82	6,989,180.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		6,411,729.59	7,216,899.00	12.6%
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		0.00	0.00	0.0%
7) General Administration	7000-7999		277,737.92	302,329.00	8.9%
8) Plant Services	8000-8999		11,964.17	15,000.00	25.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			6,701,431.68	7,534,228.00	12.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			215,700.14	(545,048.00)	-352.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			215,700.14	(545,048.00)	-352.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,610,435.95	2,826,136.09	8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,610,435.95	2,826,136.09	8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,610,435.95	2,826,136.09	8.3%
2) Ending Balance, June 30 (E + F1e)			2,826,136.09	2,281,088.09	-19.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	1,000.00		
Stores		9712	303,588.03		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,521,548.06		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		1,000.00	
Stores		9712		303,588.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,976,500.09	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11	2011-12
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	1,104,361.21
5330	Child Nutrition: Summer Food Service Program Operations	0.00	577,472.61
9010	Other Restricted Local	0.00	294,666.27
Total, Restricted Balance		0.00	1,976,500.09

FORM 14
DEFERRED MAINTENANCE FUND

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	467,226.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,459.53	0.00	-100.0%
5) TOTAL, REVENUES			472,685.53	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	50,000.00	New
6) Capital Outlay		6000-6999	4,497.90	169,862.00	3676.5%
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			4,497.90	219,862.00	4788.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			468,187.63	(219,862.00)	-147.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			468,187.63	(219,862.00)	-147.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	464,861.84	933,049.47	100.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			464,861.84	933,049.47	100.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			464,861.84	933,049.47	100.7%
2) Ending Balance, June 30 (E + F1e)			933,049.47	713,187.47	-23.6%
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	933,049.47		
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		713,187.63	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.16)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	933,049.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL ASSETS			933,049.47		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			933,049.47		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	467,226.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			467,226.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	5,459.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,459.53	0.00	-100.0%
TOTAL, REVENUES			472,685.53	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	50,000.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	50,000.00	New
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,497.90	169,862.00	3676.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,497.90	169,862.00	3676.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,497.90	219,862.00	4788.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	467,226.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	5,459.53	0.00	-100.0%
5) TOTAL, REVENUES			472,685.53	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		4,497.90	219,862.00	4788.1%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,497.90	219,862.00	4788.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			468,187.63	(219,862.00)	-147.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			468,187.63	(219,862.00)	-147.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	464,861.84	933,049.47	100.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			464,861.84	933,049.47	100.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			464,861.84	933,049.47	100.7%
2) Ending Balance, June 30 (E + F1e)			933,049.47	713,187.47	-23.6%
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	933,049.47		
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		713,187.63	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.16)	

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

FORM 21
BOND FUND

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	149,071.90	75,000.00	-49.7%
5) TOTAL, REVENUES			149,071.90	75,000.00	-49.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	259,838.17	0.00	-100.0%
3) Employee Benefits		3000-3999	83,337.17	0.00	-100.0%
4) Books and Supplies		4000-4999	7,946.43	500.00	-93.7%
5) Services and Other Operating Expenditures		5000-5999	401,877.69	296,331.00	-26.3%
6) Capital Outlay		6000-6999	25,572,374.77	7,256,101.81	-71.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,325,374.23	7,552,932.81	-71.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,176,302.33)	(7,477,932.81)	-71.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,176,302.33)	(7,477,932.81)	-71.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,654,235.14	7,477,932.81	-77.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,654,235.14	7,477,932.81	-77.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,654,235.14	7,477,932.81	-77.8%
2) Ending Balance, June 30 (E + F1e)			7,477,932.81	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	7,477,932.81		
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		9780		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
f) Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,812,150.42		
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	7,302,934.31		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	147.85		
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			9,115,232.58		
H. LIABILITIES					
1) Accounts Payable		9500	1,637,299.77		
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			1,637,299.77		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,477,932.81		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	85,433.77	75,000.00	-12.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	63,638.13	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			149,071.90	75,000.00	-49.7%
TOTAL, REVENUES			149,071.90	75,000.00	-49.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	182,564.37	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	75,487.19	0.00	-100.0%
Other Classified Salaries		2900	1,786.61	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			259,838.17	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	26,738.39	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	17,142.07	0.00	-100.0%
Health and Welfare Benefits		3401-3402	23,079.44	0.00	-100.0%
Unemployment Insurance		3501-3502	1,837.15	0.00	-100.0%
Workers' Compensation		3601-3602	8,574.84	0.00	-100.0%
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	5,810.08	0.00	-100.0%
Other Employee Benefits		3901-3902	155.20	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			83,337.17	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,946.43	500.00	-93.7%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,946.43	500.00	-93.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,301.43	0.00	-100.0%
Insurance		5400-5450	28,982.00	15,000.00	-48.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,047.80	2,936.00	-3.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	408.86	500.00	22.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	366,552.67	277,245.00	-24.4%
Communications		5900	584.93	650.00	11.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			401,877.69	296,331.00	-26.3%
CAPITAL OUTLAY					
Land		6100	36,682.32	12,500.00	-65.9%
Land Improvements		6170	67,000.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	25,468,692.45	7,243,601.81	-71.6%
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%
TOTAL, CAPITAL OUTLAY			25,572,374.77	7,256,101.81	-71.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			26,325,374.23	7,552,932.81	-71.3%

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

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	149,071.90	75,000.00	-49.7%
5) TOTAL REVENUES			149,071.90	75,000.00	-49.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		26,325,374.23	7,552,932.81	-71.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			26,325,374.23	7,552,932.81	-71.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(26,176,302.33)	(7,477,932.81)	-71.4%
ID. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(26,176,302.33)	(7,477,932.81)	-71.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	33,654,235.14	7,477,932.81	-77.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			33,654,235.14	7,477,932.81	-77.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			33,654,235.14	7,477,932.81	-77.8%
2) Ending Balance, June 30 (E + F1e)			7,477,932.81	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	7,477,932.81		
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	

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

FORM 25
CAPITAL FACILITIES FUND

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	229,957.39	60,000.00	-73.9%
5) TOTAL REVENUES			229,957.39	60,000.00	-73.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	69,376.00	60,000.00	-13.5%
6) Capital Outlay		6000-6999	95,038.60	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			164,414.60	60,000.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			65,542.79	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,542.79	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,506.78	468,049.57	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,506.78	468,049.57	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,506.78	468,049.57	16.3%
2) Ending Balance, June 30 (E + F1e)			468,049.57	468,049.57	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	468,049.57		
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		468,049.57	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	486,905.57		
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	1,144.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			468,049.57		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			468,049.57		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8825	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	4,783.98	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	212,873.43	60,000.00	-71.8%
Other Local Revenue All Other Local Revenue		8699	12,500.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			229,957.39	60,000.00	-73.9%
TOTAL, REVENUES			229,957.39	60,000.00	-73.9%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	60,001.00	60,000.00	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	9,375.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			69,376.00	60,000.00	-13.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	63,287.81	0.00	-100.0%
Buildings and Improvements of Buildings		6200	31,750.79	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,038.60	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			164,414.60	60,000.00	-83.5%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	229,957.39	60,000.00	-73.9%
5) TOTAL, REVENUES			229,957.39	60,000.00	-73.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		164,414.60	60,000.00	-63.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			164,414.60	60,000.00	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			65,542.79	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			65,542.79	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	402,506.78	468,049.57	16.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			402,506.78	468,049.57	16.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,506.78	468,049.57	16.3%
2) Ending Balance, June 30 (E + F1e)			468,049.57	468,049.57	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	468,049.57		
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		468,049.57	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	0.00	468,049.57
Total, Restricted Balance		0.00	468,049.57

FORM 35
COUNTY SCHOOL FACILITIES
FUND



Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,053.69	0.00	-100.0%
5) TOTAL, REVENUES			58,053.69	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	477,233.26	0.00	-100.0%
6) Capital Outlay		6000-6999	209,174.65	92,000.00	-56.0%
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			686,407.91	92,000.00	-86.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(628,354.22)	(92,000.00)	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(628,354.22)	(92,000.00)	-85.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,095,797.85	467,443.63	-57.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,095,797.85	467,443.63	-57.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,095,797.85	467,443.63	-57.3%
2) Ending Balance, June 30 (E + F1e)			467,443.63	375,443.63	-19.7%
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	467,443.63		
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		375,443.63	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	468,004.57		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			468,004.57		
H. LIABILITIES					
1) Accounts Payable		9500	560.94		
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			560.94		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			467,443.63		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8580	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	7,159.75	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	50,893.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			58,053.69	0.00	-100.0%
TOTAL, REVENUES			58,053.69	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	477,233.26	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			477,233.26	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	209,174.65	92,000.00	-56.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			209,174.65	92,000.00	-56.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			686,407.91	92,000.00	-86.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	58,053.69	0.00	-100.0%
5) TOTAL REVENUES			58,053.69	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		686,407.91	92,000.00	-86.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL EXPENDITURES			686,407.91	92,000.00	-86.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(628,354.22)	(92,000.00)	-85.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(628,354.22)	(92,000.00)	-85.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,095,797.85	467,443.63	-57.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,095,797.85	467,443.63	-57.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,095,797.85	467,443.63	-57.3%
2) Ending Balance, June 30 (E + F1e)			467,443.63	375,443.63	-19.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	467,443.63		
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		375,443.63	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

FORM 40
SPECIAL RESERVE for CAPITAL
OUTLAY PROJECTS FUND

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,059.37	0.00	-100.0%
5) TOTAL, REVENUES			254,059.37	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,340.00	2,451.00	4.7%
6) Capital Outlay		6000-6999	215,130.70	236,200.00	9.8%
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			217,470.70	238,651.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			36,588.67	(238,651.00)	-752.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,588.67	(238,651.00)	-752.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,626.67	523,215.34	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,626.67	523,215.34	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,626.67	523,215.34	7.5%
2) Ending Balance, June 30 (E + F1e)			523,215.34	284,564.34	-45.6%
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	523,215.34		
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		284,564.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	572,490.55		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			572,490.55		
H. LIABILITIES					
1) Accounts Payable		9500	49,275.21		
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			49,275.21		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			523,215.34		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,059.37	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	250,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			254,059.37	0.00	-100.0%
TOTAL, REVENUES			254,059.37	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,340.00	2,451.00	4.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,340.00	2,451.00	4.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	198,830.70	175,000.00	-12.0%
Buildings and Improvements of Buildings		6200	16,300.00	61,200.00	275.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			215,130.70	236,200.00	9.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			217,470.70	238,651.00	9.7%

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

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	254,059.37	0.00	-100.0%
5) TOTAL, REVENUES			254,059.37	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		217,470.70	238,651.00	9.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			217,470.70	238,651.00	9.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			36,588.67	(238,651.00)	-752.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			36,588.67	(238,651.00)	-752.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	486,626.67	523,215.34	7.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			486,626.67	523,215.34	7.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			486,626.67	523,215.34	7.5%
2) Ending Balance, June 30 (E + F1e)			523,215.34	284,564.34	-45.6%
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	523,215.34		
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		284,564.34	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

FORM 51
BOND INTEREST & REDEMPTION
FUND

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,420.00	83,546.06	10.8%
4) Other Local Revenue		8600-8799	5,924,204.03	6,628,180.71	11.9%
5) TOTAL, REVENUES			5,999,624.03	6,711,726.77	11.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,238,333.41	5,784,877.00	-7.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,238,333.41	5,784,877.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(238,709.38)	926,849.77	-488.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(238,709.38)	926,849.77	-488.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,416,969.78	4,178,260.40	=5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,416,969.78	4,178,260.40	=5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,416,969.78	4,178,260.40	=5.4%
2) Ending Balance, June 30 (E + F1e)			4,178,260.40	5,105,110.17	22.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	4,178,260.40		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		5,105,110.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,178,260.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,178,260.40		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,178,260.40		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	75,420.00	83,546.06	10.8%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,420.00	83,546.06	10.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	5,744,191.66	6,453,225.71	12.3%
Unsecured Roll		8612	176,529.45	154,077.00	-12.7%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	(42,954.37)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	14,768.64	20,878.00	41.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	31,668.65	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,924,204.03	6,628,180.71	11.9%
TOTAL, REVENUES			5,999,624.03	6,711,726.77	11.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,760,000.00	2,386,663.00	-13.5%
Bond Interest and Other Service Charges		7434	3,478,333.41	3,398,214.00	-2.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,238,333.41	5,784,877.00	-7.3%
TOTAL EXPENDITURES			6,238,333.41	5,784,877.00	-7.3%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,420.00	83,546.06	10.8%
4) Other Local Revenue		8600-8799	5,924,204.03	6,628,180.71	11.9%
5) TOTAL, REVENUES			5,999,624.03	6,711,726.77	11.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,238,333.41	5,784,877.00	-7.3%
10) TOTAL, EXPENDITURES			6,238,333.41	5,784,877.00	-7.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(238,709.38)	926,849.77	-488.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(238,709.38)	926,849.77	-488.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,416,969.78	4,178,260.40	-5.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,416,969.78	4,178,260.40	-5.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,416,969.78	4,178,260.40	-5.4%
2) Ending Balance, June 30 (E + F1e)			4,178,260.40	5,105,110.17	22.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	4,178,260.40		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		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		5,105,110.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

FORM 53
TAX OVERRIDE FUND

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,598.82	41,598.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,598.82	41,598.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,598.82	41,598.82	0.0%
2) Ending Balance, June 30 (E + F1e)			41,598.82	41,598.82	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	41,598.82		
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		41,598.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	41,598.82		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			41,598.82		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			41,598.82		

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

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d)			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	41,598.82	41,598.82	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			41,598.82	41,598.82	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,598.82	41,598.82	0.0%
2) Ending Balance, June 30 (E + F1e)			41,598.82	41,598.82	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	41,598.82		
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		41,598.82	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

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

FORM 67
SELF INSURANCE FUND

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,672,907.48	17,304,274.00	3.8%
5) TOTAL, REVENUES			16,672,907.48	17,304,274.00	3.8%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	114,650.73	114,650.75	0.0%
3) Employee Benefits		3000-3999	44,946.82	46,180.72	2.7%
4) Books and Supplies		4000-4999	7,041.64	5,000.00	-29.0%
5) Services and Other Operating Expenses		5000-5999	13,991,387.51	17,138,442.00	22.5%
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			14,158,026.70	17,304,273.47	22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,514,880.78	0.53	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,514,880.78	0.53	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	120,353.61	2,635,234.39	2089.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,353.61	2,635,234.39	2089.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			120,353.61	2,635,234.39	2089.6%
2) Ending Net Assets, June 30 (E + F1e)			2,635,234.39	2,635,234.92	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	677,444.00		
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	1,957,790.39		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		2,635,234.92	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,187,028.65		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	223,386.45		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	677,444.00		
8) Other Current Assets		9340	161,903.19		
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			3,249,762.29		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	457,965.88		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	156,562.02		
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			614,527.90		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			2,635,234.39		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,990.11	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	16,668,917.37	17,304,274.00	3.8%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,672,907.48	17,304,274.00	3.8%
TOTAL, REVENUES			16,672,907.48	17,304,274.00	3.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	78,154.25	59,906.00	-23.3%
Clerical, Technical and Office Salaries		2400	36,496.48	54,744.75	50.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			114,650.73	114,650.75	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	12,275.64	12,840.88	4.6%
OASDI/Medicare/Alternative		3301-3302	8,177.76	8,367.42	2.3%
Health and Welfare Benefits		3401-3402	17,256.49	17,256.42	0.0%
Unemployment Insurance		3501-3502	801.57	1,845.88	130.3%
Workers' Compensation		3601-3602	3,783.48	3,783.48	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	2,651.88	2,086.64	-21.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,946.82	46,180.72	2.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,041.64	5,000.00	-29.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,041.64	5,000.00	-29.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,474.99	2,800.00	-19.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	13,880,384.58	17,016,433.00	22.6%
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	3.88	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	107,524.26	118,959.00	10.6%
Communications		5900	0.00	250.00	New
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			13,991,387.51	17,138,442.00	22.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			14,158,026.70	17,304,273.47	22.2%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,672,907.48	17,304,274.00	3.8%
5) TOTAL, REVENUES			16,672,907.48	17,304,274.00	3.8%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		14,158,026.70	17,304,273.47	22.2%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			14,158,026.70	17,304,273.47	22.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,514,880.78	0.53	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			2,514,880.78	0.53	-100.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	120,353.61	2,635,234.39	2089.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			120,353.61	2,635,234.39	2089.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			120,353.61	2,635,234.39	2089.6%
2) Ending Net Assets, June 30 (E + F1e)			2,635,234.39	2,635,234.92	0.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	677,444.00		
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	1,957,790.39		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		2,635,234.92	

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

FORM 51A
BOND INTEREST & REDEMPTION
FUND

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

BOND DESCRIPTION		6046	6047	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	41,825,000.00	38,940,328.40	80,765,328.40
Bonds from Acquired District				0.00
Bonds Sold				0.00
Subtotal		41,825,000.00	38,940,328.40	80,765,328.40
Less: Bonds to Acquiring District				0.00
Less: Bonds Redeemed		2,760,000.00	0.00	2,760,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	39,065,000.00	38,940,328.40	78,005,328.40
1. Restricted Balance, July 1	2010-11	3,538,523.48	878,446.30	4,416,969.78
2. Tax Receipts	2010-11	3,889,790.95	1,987,975.79	5,877,766.74
3. State and Federal Apportionments	2010-11	49,217.00	26,203.00	75,420.00
4. Other Designated Revenue	2010-11	45,537.88	899.41	46,437.29
5. Subtotal (Sum of lines 1 through 4)		7,523,069.31	2,893,524.50	10,416,593.81
6. Less: Actual Expenditures or Other Uses	2010-11	4,317,390.91	1,920,942.50	6,238,333.41
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	3,205,678.40	972,582.00	4,178,260.40
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	100,471.00	53,606.00	154,077.00
9. Estimated State and Federal Apportionments	2011-12	58,945.95	24,600.11	83,546.06
10. Other Estimated Revenue	2011-12	16,016.00	4,862.00	20,878.00
11. Subtotal (Sum of lines 7 through 10)		3,381,111.35	1,055,650.11	4,436,761.46
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	7,975,394.00	2,914,594.00	10,889,988.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	4,594,282.65	1,858,943.89	6,453,226.54
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	0.07500	0.03130	0.10630

FORM A
AVERAGE DAILY ATTENDANCE

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			11,969.85	11,548.55	11,558.29	11,842.74
a. Kindergarten	1,409.09	1,413.85				
b. Grades One through Three	4,229.07	4,231.14				
c. Grades Four through Six	3,986.43	3,971.75				
d. Grades Seven and Eight	2,198.05	2,192.44				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.45	2.45				
g. Community Day School						
2. Special Education						
a. Special Day Class	397.58	401.22	397.44	330.45	330.45	330.45
b. Nonpublic, Nonsectarian Schools (EC 56366[a](7))	4.45	3.97	3.60	3.60	3.60	3.60
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	12,227.12	12,216.82	12,370.89	11,882.60	11,892.34	12,176.79
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a](7))						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	103.07	104.76	103.07	103.07	103.07	103.07
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary	0.10	0.10	0.10	0.10	0.10	0.10
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	103.17	104.86	103.17	103.17	103.17	103.17
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	12,330.29	12,321.68	12,474.06	11,985.77	11,995.51	12,279.96
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	12,330.29	12,321.68	12,474.06	11,985.77	11,995.51	12,279.96
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

FORM ASSET
SCHEDULE of CAPITAL ASSETS

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,408,678.00		2,408,678.00			2,408,678.00
Work in Progress	9,500,787.00	307,429.00	9,808,216.00	6,941,133.33		16,749,349.33
Total capital assets not being depreciated	11,909,465.00	307,429.00	12,216,894.00	6,941,133.33	0.00	19,158,027.33
Capital assets being depreciated:						
Land Improvements	36,053,268.00	43,647.00	36,096,915.00	1,298,464.61		37,395,379.61
Buildings	115,671,709.00	2,929,565.00	118,601,274.00	18,216,021.73		136,817,295.73
Equipment	6,432,094.00		6,432,094.00	243,920.00		6,676,014.00
Total capital assets being depreciated	158,157,071.00	2,973,212.00	161,130,283.00	19,758,406.34	0.00	180,888,689.34
Accumulated Depreciation for:						
Land Improvements	(21,622,437.00)	278,636.00	(21,343,801.00)	(1,030,334.00)		(22,374,135.00)
Buildings	(64,379,506.00)	(118,634.00)	(64,498,140.00)	(3,215,112.00)		(67,713,252.00)
Equipment	(4,613,346.00)		(4,613,346.00)	(444,225.00)		(5,057,571.00)
Total accumulated depreciation	(90,615,289.00)	160,002.00	(90,455,287.00)	(4,689,671.00)	0.00	(95,144,958.00)
Total capital assets being depreciated, net	67,541,782.00	3,133,214.00	70,674,996.00	15,068,735.34	0.00	85,743,731.34
Governmental activity capital assets, net	79,451,247.00	3,440,643.00	82,891,890.00	22,009,868.67	0.00	104,901,758.67
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

FORM CA
UNAUDITED ACTUALS
CERTIFICATION

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

43 69369 0000000
Form CA

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	62.69%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2(b)). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$64,294,989.37
	Appropriations Subject to Limit	\$64,294,989.37
	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.	5.31%
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	\$1,160,238.60
	Approved Transportation Expense - SD/OI	\$1,053,935.51
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5(c)).	

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)

Date of Meeting: Sep 12, 2011

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

FORM CAT
CATEGORICAL PROGRAMS
FEDERAL, STATE & LOCAL
AWARDS-REVENUE & EXPENSES

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I	Title I ARRA	IDEA ARRA	Private School ARRA	Local Preschool ARRA	Federal Preschool ARRA	Reading 1st
AWARD							
1. Prior Year Carryover	419,546.13	944,478.70	954,567.49	0.00	80,029.90	85,323.70	4,099.04
2. a. Current Year Award	3,076,167.00						
b. Transferability (NCLB)							
c. Other Adjustments	16,743.87	98,592.00	(31,574.00)	31,574.00			
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,092,910.87	98,592.00	(31,574.00)	31,574.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,512,457.00	1,043,070.70	922,993.49	31,574.00	80,029.90	85,323.70	4,099.04
REVENUES							
5. Revenue Deferred from Prior Year		101,432.70				11,374.70	
6. Cash Received in Current Year	2,904,586.63	831,378.00	465,044.49	0.00	52,349.90	60,471.00	4,099.04
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,904,586.63	932,810.70	465,044.49	0.00	52,349.90	71,845.70	4,099.04
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures	3,098,503.01	1,027,841.64	922,993.00	6,810.66	80,030.00	85,324.00	4,099.04
11. Total Expenditures (lines 9 & 10)	3,098,503.01	1,027,841.64	922,993.00	6,810.66	80,030.00	85,324.00	4,099.04
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(193,916.38)	(95,030.94)	(457,948.51)	(6,810.66)	(27,680.10)	(13,478.30)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	193,916.38	95,030.94	457,948.51	6,810.66	27,680.10	13,478.30	
14. Unused Grant Award Calculation (line 4 minus line 9)	413,953.99	15,229.06	0.49	24,763.34	(0.10)	(0.30)	0.00
15. If Carryover is allowed, enter line 14 amount here	413,953.99	15,229.06	0.00	24,763.34	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,098,503.01	1,027,841.64	922,993.00	6,810.66	80,030.00	85,324.00	4,099.04

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SIG	SIG	Migrant Ed. Regular & Summer	Migrant Ed. MEES	Title IV Safe & Drug Free	Title II Teacher Quality	Title II Technology
	3180	3181	3060	3060	3710	4035	4045
	8290	8290	8290	8290	8290	8290	8290
	1217	1219	1220/1230	1240	1380	1461	1462
AWARD							
1. Prior Year Carryover	254,037.00	93,263.00				522,005.00	15,796.42
2. a. Current Year Award			255,405.00	30,000.00	22,140.53	964,840.00	11,685.00
b. Transferability (NCLB)							
c. Other Adjustments					(80.00)		
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	255,405.00	30,000.00	22,060.53	964,840.00	11,685.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	254,037.00	93,263.00	255,405.00	30,000.00	22,060.53	1,486,845.00	27,481.42
REVENUES							
5. Revenue Deferred from Prior Year					6,785.53	265,078.48	
6. Cash Received in Current Year	254,036.95	93,263.05	154,083.14	30,000.00	15,275.00	972,707.00	(18,808.58)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	254,036.95	93,263.05	154,083.14	30,000.00	22,060.53	1,237,785.48	(18,808.58)
EXPENDITURES							
9. Donor-Authorized Expenditures	254,037.00	93,263.00	236,701.38	30,000.00	0.00	1,253,168.19	16,558.92
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	254,037.00	93,263.00	236,701.38	30,000.00	0.00	1,253,168.19	16,558.92
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(0.05)	0.05	(82,618.24)	0.00	22,060.53	(15,382.71)	(35,367.50)
a. Deferred Revenue					22,060.53		
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	82,618.24			15,382.71	35,364.50
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	18,703.62	0.00	22,060.53	233,676.81	10,922.50
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	22,060.53	233,676.81	10,922.50
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	254,036.95	93,263.05	236,701.38	30,000.00	0.00	1,253,168.19	16,555.92

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title II Principal Training 4036 8290 1464	Title II/EETT ARRA 4047 8290 1448	Title III LEP 4203 8290 1521	Ed Job Fund	TOTAL
AWARD					
1 Prior Year Carryover	8,534.63	0.00	424,071.20		3,805,752.21
2. a. Current Year Award	6,000.00	64,979.00	775,465.00	2,313,088.00	7,519,769.53
b. Transferability (NCLB)					0.00
c. Other Adjustments					115,255.87
d. Adj Curr Yr Award					
(sum lines 2a, 2b, & 2c)	6,000.00	64,979.00	775,465.00	2,313,088.00	7,635,025.40
3 Required Matching Funds/Other					0.00
4 Total Available Award					
(sum lines 1, 2d, & 3)	14,534.63	64,979.00	1,199,536.20	2,313,088.00	11,440,777.61
REVENUES					
5. Revenue Deferred from Prior Year					384,671.41
6. Cash Received in Current Year	7,034.73	32,490.00	877,692.30	2,140,365.00	8,876,067.65
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	7,034.73	32,490.00	877,692.30	2,140,365.00	9,260,739.06
EXPENDITURES					
9. Donor-Authorized Expenditures	7,823.10	44,665.62	833,203.75	0.00	7,995,022.31
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	7,823.10	44,665.62	833,203.75	0.00	7,995,022.31
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(788.37)	(12,175.62)	44,488.55	2,140,365.00	1,265,716.75
a. Deferred Revenue			44,488.55	2,140,365.00	2,206,914.08
b. Accounts Payable					0.00
c. Accounts Receivable	788.37	12,175.62			941,194.33
14. Unused Grant Award Calculation (line 4 minus line 9)	6,711.53	20,313.38	366,332.45	2,313,088.00	3,445,755.30
15. If Carryover is allowed, enter line 14 amount here	6,711.53	20,313.38	366,332.45	2,313,088.00	3,427,051.59
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,823.10	44,665.62	833,203.75	0.00	7,995,019.31

STATE PROGRAM NAME	ASES	TOTAL
RESOURCE CODE	6010	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	1386	
AWARD		
1 a. Prior Year Carryover		0.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00
2. a. Current Year Award	2,988,563.00	2,988,563.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,988,563.00	2,988,563.00
3 Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,988,563.00	2,988,563.00
REVENUES		
5. Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	2,632,030.39	2,632,030.39
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	2,632,030.39	2,632,030.39
EXPENDITURES		
9. Donor-Authorized Expenditures	2,977,327.09	2,977,327.09
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	2,977,327.09	2,977,327.09
12. Amounts Included in Line 6 above for Prior Year Adjustments	57,676.31	57,676.31
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(287,620.39)	(287,620.39)
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	287,620.39	287,620.39
14. Unused Grant Award Calculation (line 4 minus line 9)	11,235.91	11,235.91
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,919,650.78	2,919,650.78

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

43 69369 0000000
Form CAT

Alum Rock Union Elementary
Santa Clara County

LOCAL PROGRAM NAME	K-12 Voucher Program	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)	7925	
AWARD		
1 a. Prior Year Carryover	173,410.92	173,410.92
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	173,410.92	173,410.92
2. a. Current Year Award		0.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	173,410.92	173,410.92
REVENUES		
5. Revenue Deferred from Prior Year	(156,279.43)	(156,279.43)
6. Cash Received in Current Year		0.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	(156,279.43)	(156,279.43)
EXPENDITURES		
9. Donor-Authorized Expenditures	0.00	0.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or AVP, & A/R amounts (line 8 minus line 9 plus line 12)	(156,279.43)	(156,279.43)
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable	156,279.43	156,279.43
14. Unused Grant Award Calculation (line 4 minus line 9)	173,410.92	173,410.92
15. If Carryover is allowed, enter line 14 amount here		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	173,410.92	173,410.92
	0.00	0.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	SFSF	Medi-Cal Billing Option	TOTAL
AWARD			
1. Prior Year Restricted Ending Balance	2,681,143.36	227,791.07	2,908,934.43
2. a. Current Year Award	722,040.00	157,235.98	879,275.98
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	722,040.00	157,235.98	879,275.98
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	3,403,183.36	385,027.05	3,788,210.41
REVENUES			
5. Cash Received in Current Year	432,062.00	157,235.98	589,297.98
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	289,978.00	0.00	289,978.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	289,978.00	0.00	289,978.00
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	722,040.00	157,235.98	879,275.98
EXPENDITURES			
10. Donor-Authorized Expenditures	2,750,443.17	67,459.27	2,817,902.44
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	2,750,443.17	67,459.27	2,817,902.44
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	652,740.19	317,567.78	970,307.97

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

STATE PROGRAM NAME	Lottery	EIA	ELAP	QEIA	TOTAL
RESOURCE CODE	6300	7090	6286	7400	
REVENUE OBJECT	8560	8311	8590	8590	
LOCAL DESCRIPTION (if any)	1070	1940	1941	1960	
AWARD					
1. a. Prior Year Restricted Ending Balance	194,071.95	737,590.26	219,479.94	163,405.18	1,314,547.33
b. Resir Bal Transfers (Obj 8997)					0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	194,071.95	737,590.26	219,479.94	163,405.18	1,314,547.33
2. a. Current Year Award	216,949.00	3,817,396.00		1,412,700.00	5,447,045.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	216,949.00	3,817,396.00	0.00	1,412,700.00	5,447,045.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	411,020.95	4,554,986.26	219,479.94	1,576,105.18	6,761,592.33
REVENUES					
5. Cash Received in Current Year	48,572.76	3,817,396.00	0.00	1,412,700.00	5,278,668.76
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	168,376.24	0.00	0.00	0.00	168,376.24
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	168,376.24	0.00	0.00	0.00	168,376.24
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	216,949.00	3,817,396.00	0.00	1,412,700.00	5,447,045.00
EXPENDITURES					
10. Donor-Authorized Expenditures	212,095.87	4,325,775.72	130,619.19	1,393,396.86	6,061,887.64
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	212,095.87	4,325,775.72	130,619.19	1,393,396.86	6,061,887.64
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	198,925.08	229,210.54	88,860.75	182,708.32	699,704.69

FORM CEA
FORMULA/MINIMUM CLASSROOM
COMPENSATION

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	55,083,407.92	301	0.00	303	55,083,407.92	305	284,406.58		307	54,799,001.34	309
2000 - Classified Salaries	14,355,233.76	311	42,180.49	313	14,313,053.27	315	1,752,790.06		317	12,560,263.21	319
3000 - Employee Benefits (Excluding 3800)	20,962,308.16	321	28,380.28	323	20,933,927.88	325	846,672.53		327	20,087,255.35	329
4000 - Books, Supplies Equip Replace. (6500)	4,197,368.70	331	0.00	333	4,197,368.70	335	510,826.29		337	3,686,542.41	339
5000 - Services ... & 7300 - Indirect Costs	13,593,764.49	341	0.00	343	13,593,764.49	345	3,481,498.16		347	10,112,266.33	349
TOTAL					108,121,522.26	365	TOTAL			101,245,328.64	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	0.00
10. Other Benefits (EC 22310).		3901 & 3902	873,199.69
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			63,496,589.85
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			23,775.25
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS.			63,472,814.60
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			62.69%
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)	60.00%
2. Percentage spent by this district (Part II, Line 15)	62.69%
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)	101,245,328.64
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

**FORM DEBT
SCHEDULE OF LONG-TERM
LIABILITIES**

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	111,722,077.00	(2,843,832.00)	108,878,245.00		2,760,000.00	106,118,245.00	2,386,663.20
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	671,810.16	174,362.84	846,173.00		246,767.00	599,406.00	260,345.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	3,644,727.00	(1,201,368.00)	2,443,359.00	608,460.00	856,980.00	2,194,839.00	856,980.00
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	116,038,614.16	(3,870,837.16)	112,167,777.00	608,460.00	3,863,747.00	108,912,490.00	3,503,988.20
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

FORM GANN
APPROPRIATIONS LIMITS

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2009-10 Actual			2010-11 Actual		
1 FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	66,469,162.44		66,469,162.44			64,294,969.37
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	12,423.20		12,423.20			12,330.29
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00				0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	12,330.29		12,330.29	11,985.77		11,985.77
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			12,330.29			11,985.77
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)		0.00				0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			12,330.29			11,985.77
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2010-11 Actual			2011-12 Budget		
1. Homeowners' Exemption (Object 8021)	125,928.88		125,928.88	125,929.00		125,929.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	16,411,068.80		16,411,068.80	16,411,069.00		16,411,069.00
5. Unsecured Roll Taxes (Object 8042)	1,264,841.36		1,264,841.36	1,264,841.00		1,264,841.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	433,383.13		433,383.13	433,383.00		433,383.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	3,839,408.19		3,839,408.19	3,839,408.00		3,839,408.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	3,332,421.89		3,332,421.89	3,435,727.00		3,435,727.00
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)	(1,852,546.00)		(1,852,546.00)	(1,888,292.00)		(1,888,292.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	23,554,506.25	0.00	23,554,506.25	23,622,065.00	0.00	23,622,065.00
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)	23,554,506.25	0.00	23,554,506.25	23,622,065.00	0.00	23,622,065.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19 Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,907,459.58			1,986,051.15
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,907,459.58			1,986,051.15
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	42,276,323.01		42,276,323.01	42,043,869.00		42,043,869.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	148,578.86		148,578.86	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		7,691,285.00	7,691,285.00		7,897,126.00	7,897,126.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	5,995,323.00		5,995,323.00	6,115,410.00		6,115,410.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	48,420,224.87	7,691,285.00	56,111,509.87	48,159,279.00	7,897,126.00	56,056,405.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	498,361.00		498,361.00	498,466.00		498,466.00
38. TOTAL STATE AID (Lines C36 plus C37)	48,918,585.87	7,691,285.00	56,609,870.87	48,657,745.00	7,897,126.00	56,554,871.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	106,529,571.11		106,529,571.11	102,997,866.11		102,997,866.11
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	111,256.44		111,256.44	40,314.00		40,314.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			66,469,162.44			64,294,989.37
2. Inflation Adjustment			0.9745			1.0251
3. Program Population Adjustment (Lines B9 divided by (A2 plus A7)) (Round to four decimal places)			0.9925			0.9721
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			64,294,989.37			64,069,938.26
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			23,554,506.25			23,622,065.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			1,479,634.80			1,438,292.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			42,647,942.70			42,433,924.41
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			42,647,942.70			42,433,924.41
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))			69,212.23			25,864.85
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			23,623,718.48			23,647,929.85
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)			42,578,730.47			42,498,059.56
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			23,623,718.48			
b. State Subventions (Line D8)			42,578,730.47			
c. Less: Excluded Appropriations (Line C23)			1,907,459.58			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			64,294,989.37			

*** 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.

408-928-6846
Contact Phone Number

**FORM ICR
(INDIRECT COST RATE)**

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) 4,093,405.64
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) 86,489,141.16

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.73%

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)	4,102,115.52
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,484,943.31
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	22,000.00
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)	452,761.58
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,061,820.41
9. Carry-Forward Adjustment (Part IV, Line F)	(330,376.58)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,731,443.83

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	73,920,024.57
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,919,386.48
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,169,513.67
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	46,482.48
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,198,036.77
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)	316,227.88
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	9,119,364.81
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,255,358.45
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)	107,944,395.11

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)	5.62%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/lc/) (Line A10 divided by Line B18)	5.31%
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Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>\$,061,820.41</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(520,021.90)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.44%) 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 (5.44%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.44%) times Part III, Line B18); zero if positive	<u>(330,376.58)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(330,376.58)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.31%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-165,188.29) is applied to the current year calculation and the remainder (\$-165,188.29) is deferred to one or more future years:	<u>5.46%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-110,125.53) is applied to the current year calculation and the remainder (\$-220,251.05) is deferred to one or more future years:	<u>5.51%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(330,376.58)</u>

Approved indirect cost rate: 5.44%
Highest rate used in any program: 5.44%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,938,656.16	159,846.85	5.44%
01	3011	974,811.87	53,029.77	5.44%
01	3060	229,807.17	6,894.21	3.00%
01	3110	29,126.00	874.00	3.00%
01	3180	240,930.74	13,106.26	5.44%
01	3181	88,451.26	4,811.74	5.44%
01	3200	2,589,490.39	140,925.00	5.44%
01	3310	2,072,597.00	112,712.00	5.44%
01	3313	875,526.52	47,466.48	5.42%
01	3314	6,459.28	351.38	5.44%
01	3320	125,685.00	6,837.00	5.44%
01	3324	79,202.06	827.94	1.05%
01	3345	1,423.00	77.00	5.41%
01	4035	1,188,513.00	64,655.19	5.44%
01	4036	7,419.48	403.62	5.44%
01	4045	15,704.59	854.33	5.44%
01	4047	42,361.17	2,304.45	5.44%
01	4203	816,866.42	16,337.33	2.00%
01	5640	63,978.82	3,480.45	5.44%
01	6010	2,835,549.63	141,777.46	5.00%
01	6286	123,880.11	6,739.08	5.44%
01	6500	9,956,320.10	541,624.00	5.44%
01	6535	4,050.65	220.35	5.44%
01	7090	4,193,014.68	125,993.00	3.00%
01	7230	1,124,110.58	61,152.00	5.44%
01	7240	999,594.27	54,378.00	5.44%
01	7400	1,321,506.89	71,889.97	5.44%
01	8150	2,039,284.42	110,937.00	5.44%
13	5310	6,063,495.10	277,737.92	4.58%

FORM L
LOTTERY REPORT

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
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,636,821.84		194,071.95	1,830,893.79
2. State Lottery Revenue	8560	1,439,566.41		216,949.00	1,656,515.41
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)		3,076,388.25	0.00	411,020.95	3,487,409.20
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	256,225.33			256,225.33
2. Classified Salaries	2000-2999	358,744.47			358,744.47
3. Employee Benefits	3000-3999	184,863.20			184,863.20
4. Books and Supplies	4000-4999	110,085.77		212,095.87	322,181.64
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	41,978.56			41,978.56
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)		951,897.33	0.00	212,095.87	1,163,993.20
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	2,124,490.92	0.00	198,925.08	2,323,416.00
D. COMMENTS:					

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

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

FORM NCMOE
NO CHILD LEFT BEHIND
MAINTENANCE OF EFFORT

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	108,912,871.14
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	13,206,663.75
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	45,386.14
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	55,554.79
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	415,635.50
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	195,720.12
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)				712,296.55
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				94,993,910.84
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				94,993,910.84

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		12,216.82
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)		12,216.82
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		12,216.82
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,775.67
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	95,085,126.80	7,672.84
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)	95,085,126.80	7,672.84
B. Required effort (Line A.2 times 90%)	85,576,614.12	6,905.56
C. Current year expenditures (Line I.G and Line II.F)	94,993,910.84	7,775.67
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	2,750,443.17
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	20,027.78
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				20,027.78
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				2,730,415.39

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)	94,993,910.84	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,775.67
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

**FORM PCRAF & PCR
(PROGRAM COST REPORT)**

	Teacher Full-Time Equivalents -----				Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	704,117.32	0.00	0.00	404,978.67	9,065,870.87	0.00	1,509.73
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	582.15			9.00	138.20		227.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 3001)	79.85			10.30	92.00		438.00
6000 EOC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
Adult Education (Fund 11)							
Child Development (Fund 12)							
Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	662.00	0.00	0.00	19.30	230.20	0.00	665.00

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	75,270,496.48	6,251,225.80	81,521,722.28	5,423,021.54		86,944,743.82
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	667,983.10	0.00	667,983.10	44,435.85		712,418.95
4850	Migrant Education	240,221.37	0.00	240,221.37	15,980.10		256,201.47
5000-5999	Special Education	15,156,403.26	3,925,250.79	19,081,654.05	1,269,357.64		20,351,011.69
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	48,007.40	0.00	48,007.40	3,193.57		51,200.97
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					9,202.05	9,202.05
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					244.08	244.08
----	Other Outgo					449,464.50	449,464.50
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	416,121.53		416,121.53
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(277,737.92)		(277,737.92)
Total General Fund and Charter Schools Funds Expenditures		91,383,111.67	10,176,476.59	101,559,588.20	6,894,372.31	458,910.63	108,912,871.14

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 Service (Functions 4000- 4999)	Community Service (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	62,318,154.85	1,909,608.97	466,087.02	6,813,108.38	1,564,578.49	1,698,819.90	0.00	0.00	0.00	499,538.87	0.00	75,270,496.48
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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	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	0.00	0.00
4760	Bilingual	537,130.25	0.00	52,204.41	0.00	78,648.44	0.00	0.00	0.00	0.00	0.00	0.00	667,983.10
4850	Migrant Education	136,051.86	33,609.91	0.00	0.00	70,559.60	0.00	0.00	0.00	0.00	0.00	0.00	240,221.37
5000-5999	Special Education	11,674,517.27	940,050.47	0.00	0.00	1,532,732.86	1,002,386.01	0.00	0.00	0.00	6,716.65	0.00	15,156,403.26
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Service		0.00	0.00	0.00	1,524.92	0.00		46,482.48	0.00	0.00	0.00	48,007.40
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		74,665,854.23	2,883,269.35	518,891.43	6,813,108.38	3,248,044.31	2,701,205.91	0.00	46,482.48	0.00	506,255.52	0.00	91,383,111.61

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	808,037.32	5,442,673.13	515.35	6,251,225.80
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	301,058.67	3,623,197.74	994.38	3,925,250.79
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,109,095.99	9,065,870.87	1,509.73	10,176,476.59

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

Alum Rock Union Elementary
Santa Clara County

43 69369 0000000
Form PCR

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,198,036.77
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	22,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,418,343.40
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,533,730.06
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,172,110.23
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	91,383,111.61
2	Total Allocated Costs (from Form PCR, Column 2, Total)	10,176,476.59
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	101,559,588.20
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	6,255,358.45
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,255,358.45
D. Total Direct Charged and Allocated Costs (B3 + C5)		107,814,946.65
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.65%

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)	9,202.05				9,202.05
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			244.08		244.08
Other Outgo (Objects 1000-7999)				449,464.50	449,464.50
Total Other Costs	9,202.05	0.00	244.08	449,464.50	458,910.63

FORM RL
REVENUE LIMIT SUMMARY

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,104.48	6,080.48
2. Inflation Increase	0041	(24.00)	137.00
3. All Other Adjustments	0042, 0525, 0719	47.53	48.59
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,128.01	6,266.07
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,128.01	6,266.07
b. Revenue Limit ADA	0033	12,474.06	12,279.96
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	76,441,164.42	76,947,088.96
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	76,441,164.42	76,947,088.96
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	62,710,038.06	61,746,961.01
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	490,933.00	1,154,119.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	204,203.00	172,407.00
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)	- - -	286,730.00	981,712.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	62,996,768.06	62,728,673.01

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	22,074,630.00	22,074,630.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595	1,852,546.00	1,888,292.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,222,084.00	20,186,338.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	42,774,684.06	42,542,335.01
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	498,361.00	498,466.00
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	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(498,361.00)	(498,466.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	42,276,323.06	42,043,869.01
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	42,276,323.06	

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

FORM SIAA
SUMMARY OF INTERFUND
ACTIVITIES FOR ALL FUNDS

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

Description	Direct Costs - Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(14,586.79)	0.00	(277,737.92)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							156,562.02	0.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	14,174.25	0.00	277,737.92	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	408.86	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

43 69369 000000
Form SIAA

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8928	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	3.68	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	156,562.02
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
TOTALS	14,586.79	(14,586.79)	277,737.92	(277,737.92)	0.00	0.00	156,562.02	156,562.02

FORM TRAN
ANNUAL REPORT OF PUPIL
TRANSPORTATION

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	16.0	20.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	529.0	136.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	302.0	136.0
C. ENTER total number of miles driven to/from school	021/022	123,137.0	140,536.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)	003/004	1,003,229.91	932,836.24
B. Books & Supplies (Objects 4200, 4300, and 4400)		91,486.23	46,299.23
C. 1 Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		239,580.00	266,040.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		1,933.83	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		30,657.98	6,300.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(22,372.92)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		18,227.27	14,124.00
7. Communications (Object 5900)		913.40	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18 Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500 plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)	096/095	0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		1,124,075.70	999,559.47
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)		1,124,075.70	999,559.47
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)		24,986.82	0.00
1 ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line 11)	097/098	1,099,088.88	999,559.47
K. Indirect Costs (Approved indirect cost rate of 5.44% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		61,149.72	54,376.04
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,160,238.60	1,053,935.51

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,160,238.60	1,053,935.51
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupil:			
1. ENTER payments by your LEA, included in Schedule II Line C1		239,580.00	266,040.00
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)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		239,580.00	266,040.00
G. Bus Operating Expense (Line A minus Line F)	110/111	920,658.60	787,895.51
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7.477	5.606
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,740.375	5,793.349
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	239,580.00	266,040.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	1,160,238.60	1,053,935.51
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	662,366.84	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Paul Della Croce

Title: Transportation Manager

Agency: Alum Rock Union Elementary School District

Phone Number/Ext: 408-928-6978

E-mail Address: paul.dellacroce@arUSD.org

**FORM SEMA/SEMB
SPECIAL EDUCATION
MAINTENANCE OF EFFORT**

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
1000-1999	Certificated Salaries	962,416.24	0.00	224,626.50	0.00	245,043.88	1,132,048.25	4,809,555.67		7,373,690.54
2000-2999	Classified Salaries	208,703.93	0.00	0.00	0.00	9,947.52	1,232,205.78	1,336,931.46		2,787,788.69
3000-3999	Employee Benefits	370,488.95	0.00	30,486.95	0.00	64,472.53	821,557.55	2,001,267.19		3,288,273.17
4000-4999	Books and Supplies	393.88	0.00	0.00	0.00	6,578.13	46,498.19	241,761.62		295,231.82
5000-5999	Services and Other Operating Expenditures	252,919.12	0.00	0.00	0.00	40,000.00	275,893.50	847,824.88		1,416,637.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,794,922.12	0.00	255,113.45	0.00	366,042.06	3,508,203.27	9,237,340.82	0.00	15,161,621.72
7310	Transfers of Indirect Costs	662,298.29	0.00	0.00	0.00	0.00	54,378.00	47,817.86		764,494.15
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	3,925,250.79	0.00	0.00	0.00	0.00	0.00	0.00		3,925,250.79
	Total Indirect Costs and PCR Allocations	4,587,549.08	0.00	0.00	0.00	0.00	54,378.00	47,817.86	0.00	4,689,744.94
	TOTAL COSTS	6,382,471.20	0.00	255,113.45	0.00	366,042.06	3,562,581.27	9,285,158.68	0.00	19,851,366.66
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	157,667.07	0.00	0.00	0.00	245,043.88	0.00	270,094.23		672,805.18
2000-2999	Classified Salaries	542.33	0.00	0.00	0.00	9,947.52	0.00	1,302,225.66		1,312,715.51
3000-3999	Employee Benefits	26,062.13	0.00	0.00	0.00	64,472.53	0.00	814,019.03		904,553.69
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	6,578.13	0.00	235,390.62		241,968.75
5000-5999	Services and Other Operating Expenditures	60.00	0.00	0.00	0.00	40,000.00	0.00	148,521.73		188,581.73
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	184,331.53	0.00	0.00	0.00	366,042.06	0.00	2,770,251.27	0.00	3,320,624.86
7310	Transfers of Indirect Costs	120,453.94	0.00	0.00	0.00	0.00	0.00	47,817.86		168,271.80
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	120,453.94	0.00	0.00	0.00	0.00	0.00	47,817.86	0.00	168,271.80
	TOTAL BEFORE OBJECT 8980	304,785.47	0.00	0.00	0.00	366,042.06	0.00	2,818,069.13	0.00	3,488,896.66
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									3,488,896.66

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 06, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	804,749.17	0.00	224,826.50	0.00	0.00	1,132,048.25	4,539,461.44		6,700,885.36
2000-2999	Classified Salaries	208,161.60	0.00	0.00	0.00	0.00	1,232,205.78	34,705.80		1,475,073.18
3000-3999	Employee Benefits	344,426.82	0.00	30,486.95	0.00	0.00	821,557.55	1,187,248.16		2,383,719.48
4000-4999	Books and Supplies	393.88	0.00	0.00	0.00	0.00	46,498.19	6,371.00		53,263.07
5000-5999	Services and Other Operating Expenditures	252,859.12	0.00	0.00	0.00	0.00	275,893.50	699,303.15		1,228,055.77
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	1,610,590.59	0.00	255,113.45	0.00	0.00	3,508,203.27	6,467,089.55	0.00	11,840,996.86
	Total Direct Costs	541,844.35	0.00	0.00	0.00	0.00	54,378.00	0.00		596,222.35
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	3,925,250.79	0.00	0.00	0.00	0.00	54,378.00	0.00		3,925,250.79
PCRA	Program Cost Report Allocations	4,467,095.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,521,473.14
	Total Indirect Costs and PCR Allocations	6,077,685.73	0.00	255,113.45	0.00	0.00	3,562,581.27	6,467,089.55	0.00	16,362,470.00
	TOTAL BEFORE OBJECT 8980									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									16,362,470.00
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980									
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,016,123.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									7,872,239.67
	TOTAL COSTS									9,888,362.67

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

SELPA: (??)

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

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

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

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

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

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

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

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

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2011-12 (LB-B Worksheet)	Actual Expenditures FY 2010-11 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	15,452,752.60		
2. Less: Expenditures paid from federal sources	2,343,725.47		
3. Expenditures paid from state and local sources	13,109,027.13	12,437,219.21	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	13,109,027.13	12,437,219.21	671,807.92
4. Special education unduplicated pupil count	1,306	1,308	
5. Per capita state and local expenditures (A3/A4)	10,037.54	9,508.58	528.96

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: (??)

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

Budget
FY 2011-12

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 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)

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.

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