



CULVER CITY UNIFIED SCHOOL DISTRICT
4034 Irving Place
Culver City, CA 90232

2011 - 2012
UNAUDITED ACTUALS

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September 11, 2012

CULVER CITY UNIFIED SCHOOL DISTRICT

**2011 - 2012
Unaudited Actuals**

SEPTEMBER 11, 2012

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Culver City Unified School District

**2011 - 2012
UNAUDITED ACTUALS**

I. SUMMARY OF GENERAL FUND

SEPTEMBER 11, 2012

**CULVER CITY UNIFIED SCHOOL DISTRICT
2011-2012 UNAUDITED ACTUALS**

INTRODUCTION

The 2011-12 Unaudited Actuals are submitted to the Board of Education as required by the State of California. This report shows all revenues, expenditures, other financing/uses and ending fund balances of all funds of Culver City Unified School District for the fiscal year ending June 30, 2012. The District's 2011-12 financial statements, which include the Unaudited Actuals, are ultimately reviewed by an independent audit firm that will provide an Independent Audit by December 15, 2012.

The financial information presented in the Unaudited Actuals is derived from a comprehensive analysis of all revenues and expenditures during the year-end closing process. Key aspects of this process include:

- a review of all outstanding obligations, revenues and accounts receivable;
- determination of whether or not all goods and services are received by June 30th;
- proper recognition of expenditures incurred in the fiscal year;
- making corrections, if necessary, to the Revenue Limit revenue by updating Average Daily Attendance figures and/or other factors of the Revenue Limit calculation;
- determining which restricted revenues, carryovers and expenses must be deferred into the next fiscal year.

Certification Status

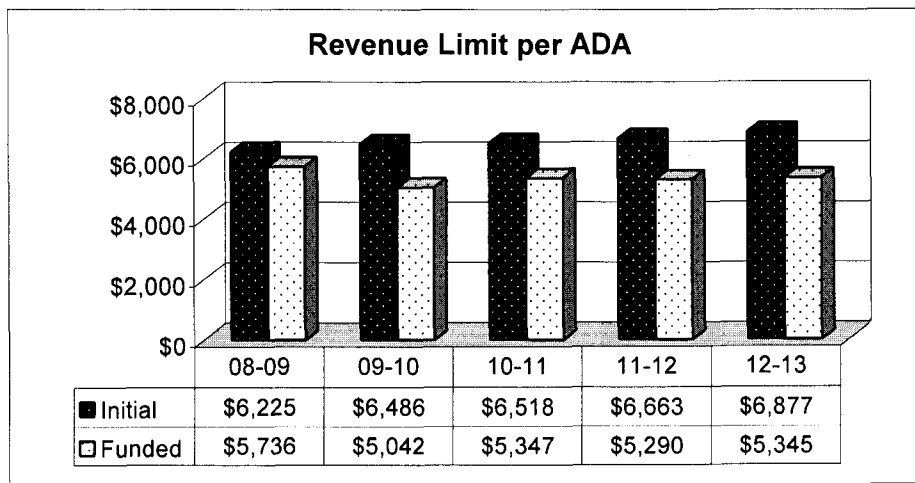
The 2011-12 Unaudited Actuals specify that Culver City Unified School District meets the State required Reserve for Economic Uncertainty of 3%.

**CULVER CITY UNIFIED SCHOOL DISTRICT
2011-2012 UNAUDITED ACTUALS**

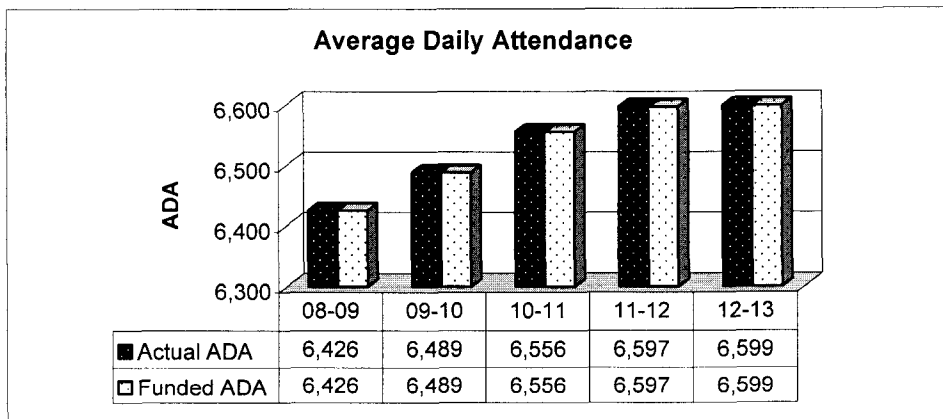
REVENUES

Average Daily Attendance (ADA) and Revenue Limit per ADA

The major source of revenue to the school district is the Revenue Limit apportionment calculated on a base revenue formula per unit of Average Daily Attendance (ADA). These revenues are based upon the District's ADA multiplied by the District's Revenue Limit per ADA. The calculation of these two factors provides the majority of unrestricted revenues to the District. The chart below illustrates the initial revenue limit provided by the State compared to the final funded revenue limit. In years that the funded revenue limit is less than the initial revenue limit, the State has applied a deficit factor that reduced funding to all school districts.



The following table shows the year-over-year trend of average daily attendance. The actual 2011-12 ADA of 6,597 was an increase of 41 from the previous year.



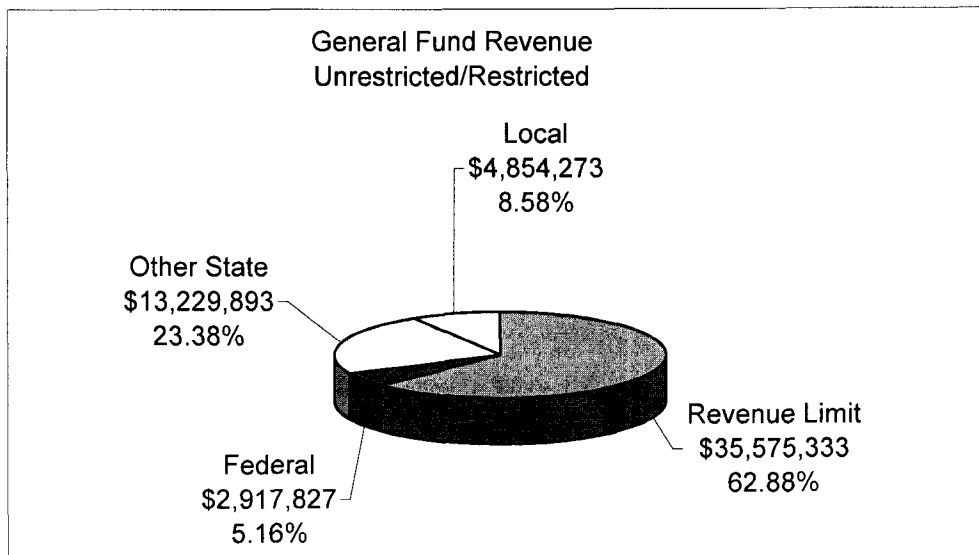
**CULVER CITY UNIFIED SCHOOL DISTRICT
2011-2012 UNAUDITED ACTUALS**

REVENUES

Summary of Revenues

The following charts depict the overall revenues received by the District. The 2011-12 total revenues of \$56,577,327 were up by \$3,060,247 to the previous year. This increase in revenue is represented in part due to the following: 1) \$1,933,345 increase in Special Education State revenue that belongs to the SELPA to be distributed to SELPA school districts; 2) \$250,000 increase in Lottery revenue (State funded); 3) \$400,000 increase in ROP revenue due to spending of carry-over from prior years; and 4) \$346,000 increase in Community Redevelopment funds.

Revenues	2010-11 Unaudited	2011-12 Unaudited	Change
Revenue Limit	\$ 35,545,891	\$ 35,575,333	\$ 29,442
Federal	5,105,870	2,917,827	\$ (2,188,043)
State	9,381,881	13,229,893	\$ 3,848,012
Local	3,483,437	4,854,273	\$ 1,370,836
Total Revenues	\$ 53,517,079	\$ 56,577,326	\$ 3,060,247



**CULVER CITY UNIFIED SCHOOL DISTRICT
2011-2012 UNAUDITED ACTUALS**

EXPENDITURES

Contributions

The Maintenance of Effort (MOE) sets a minimum on the amount of State and Local dollars the District is required to spend on Special Education programs based upon prior year expenditures. The District met its MOE in Fiscal Year 2011-12. The District's contribution to ongoing maintenance is equal to 2.4% of total outgo. The required contribution is 1% of total outgo.

Contributions	2009-10 Unaudited	2010-11 Unaudited	2011-12 Unaudited	Change
Special Education	\$ 4,787,399	\$ 5,410,601	\$ 4,860,515	\$ (550,086)
Special Education Transportation	\$ 424,287	\$ 454,487	\$ 447,988	\$ (6,499)
Transport Home-to-School	\$ 34,469	\$ 54,303	\$ 34,259	\$ (20,044)
School Safety & Violence	\$ (4,541)	\$ -	\$ -	\$ -
Total Contributions	\$ 5,241,614	\$ 5,919,391	\$ 5,342,762	\$ (576,629)
Ongoing Maintenance Transfer	\$ 1,217,505	\$ 1,226,790	\$ 1,268,813	\$ 42,023
Total Transfer To Restricted	\$ 6,459,119	\$ 7,146,181	\$ 6,611,575	\$ (534,606)

**CULVER CITY UNIFIED SCHOOL DISTRICT
2011-2012 UNAUDITED ACTUALS**

IMPACT OF SELPA ON SACS REPORTS

As the lead agency of the Tri-City SELPA, the District's Fund 01 SACS reports include SELPA revenues of \$2,154,142 and expenses of \$272,980. The following chart identifies the amount of money allocated to both the District's and the SELPA's operating funds.

		CCUSD	SELPA	SACS
Revenues				
Revenue Limit Sources	8010-8099	\$ 35,575,333	\$ -	\$ 35,575,333
Federal Revenue	8100-8299	\$ 2,917,827	\$ -	\$ 2,917,827
Other State Revenue	8300-8599	\$ 11,075,751	\$ 2,154,142	\$ 13,229,893
Other Local Revenue	8600-8799	\$ 4,854,273	\$ -	\$ 4,854,273
Total Revenues		\$ 54,423,184	\$ 2,154,142	\$ 56,577,326

Expenses				
Certificated Salaries	1000-1999	\$ 24,471,775	\$ 26,212	\$ 24,497,987
Classified Salaries	2000-2999	\$ 8,352,942	\$ 44,688	\$ 8,397,630
Employee Benefits	3000-3999	\$ 8,962,170	\$ 17,377	\$ 8,979,547
Books and Supplies	4000-4999	\$ 2,027,817	\$ 48,352	\$ 2,076,169
Services and Operating Expenses	5000-5999	\$ 7,858,660	\$ 136,351	\$ 7,995,011
Capital Outlay	6000-6999	\$ 8,005	\$ -	\$ 8,005
Other Outgo	7100-7299	\$ 167,283	\$ -	\$ 167,283
	7400-7499			
Transfers Indirect/Direct Costs	7300-7399	\$ (398,271)	\$ -	\$ (398,271)
Total Expenses		\$ 51,450,381	\$ 272,980	\$ 51,723,361

Excess (Deficiency) over Revenue		\$ 2,972,803	\$ 1,881,162	\$ 4,853,965
Interfund Transfers In		\$ 1,305,343	\$ -	\$ 1,305,343
Interfund Transfers Out		\$ (1,681,287)	\$ -	\$ (1,681,287)
SACS Increase/Decrease in Fund Balance		\$ 2,596,859	\$ 1,881,162	\$ 4,478,021

Culver City Unified School District

**2011 - 2012
UNAUDITED ACTUALS**

II. SUMMARY OF ACTIVE FUNDS

SEPTEMBER 11, 2012

**CULVER CITY UNIFIED SCHOOL DISTRICT
2011-2012 UNAUDITED ACTUALS**

SUMMARY OF ACTIVE FUNDS

State Report (SACS)	Form 11	Form 12	Form 13	Form 14
Description (SACS)	Adult (11)	Child (12)	Cafeteria (13)	Deferred (14)
Beginning Balance	666,521	1,028,698	377,590	145,823
Revenue/Transfers In	1,981,247	3,981,777	2,011,252	357,708
Expenditures/Transfers Out	1,747,596	3,978,977	1,923,961	394,886
ENDING BALANCE	\$900,172	\$1,031,498	\$464,881	\$108,645
	Special Purpose	Special Purpose	Special Purpose	Restricted
Revenue Source	State/Fees	State/Fees	State/Fees	State/GF

State Report (SACS)	Form 21	Form 25	Form 40	Form 51
Description (SACS)	Building (21)	Cap. Fac. (25)	Redevelop (40)	Bond Int. Redemption
Beginning Balance	3,720,645	1,583,754	5,273,027	1,876,251
Revenue/Transfers In	33,991	347,260	46,565	2,634,276
Expenditures/Transfers Out	420,844	10,621	1,300,000	2,716,468
ENDING BALANCE	\$3,333,792	\$1,920,393	\$4,019,592	\$1,794,059
	Restricted (Measure T)	Restricted (Developers)	Restricted	Restricted
Revenue Source	State/GF	Fees	Agreement	Local

Culver City Unified School District

**2011 - 2012
UNAUDITED ACTUALS**

III. SACs REPORTS

SEPTEMBER 11, 2012

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	34,670,267.30	905,066.00	35,575,333.30	31,214,850.00	1,153,128.00	32,367,978.00	-9.0%
2) Federal Revenue		8100-8299	30,285.71	2,887,541.48	2,917,827.19	51,900.00	2,760,027.00	2,811,927.00	-3.6%
3) Other State Revenue		8300-8599	6,480,432.89	6,749,460.23	13,229,893.12	6,179,454.00	4,280,348.00	10,459,802.00	-20.9%
4) Other Local Revenue		8600-8799	3,202,100.68	1,652,172.51	4,854,273.19	2,458,144.00	926,048.00	3,384,192.00	-30.3%
5) TOTAL REVENUES			44,383,086.58	12,194,240.22	56,577,326.80	39,904,248.00	9,119,551.00	49,023,799.00	-13.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	19,830,434.42	4,667,552.36	24,497,986.78	21,669,803.00	4,465,241.00	26,135,044.00	6.7%
2) Classified Salaries		2000-2999	5,357,430.57	3,040,199.33	8,397,629.90	5,351,848.00	3,265,129.00	8,616,977.00	2.6%
3) Employee Benefits		3000-3999	6,913,711.51	2,065,835.26	8,979,546.77	7,535,384.00	1,882,318.00	9,417,702.00	4.9%
4) Books and Supplies		4000-4999	1,004,459.03	1,071,709.89	2,076,168.92	1,027,823.00	951,986.00	1,979,809.00	-4.6%
5) Services and Other Operating Expenditures		5000-5999	2,807,789.96	5,187,220.72	7,995,010.68	2,772,212.00	5,799,819.00	8,572,031.00	7.2%
6) Capital Outlay		6000-6999	7,823.52	181.89	8,005.41	0.00	50,000.00	50,000.00	524.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	167,283.00	0.00	167,283.00	124,000.00	0.00	124,000.00	-25.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,254,885.18)	856,613.92	(398,271.26)	(1,094,591.00)	736,816.00	(357,775.00)	-10.2%
9) TOTAL EXPENDITURES			34,834,046.83	16,889,313.37	51,723,360.20	37,386,479.00	17,151,309.00	54,537,788.00	5.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			9,549,039.75	(4,695,073.15)	4,853,966.60	2,517,769.00	(8,031,758.00)	(5,513,989.00)	-213.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	1,208,084.30	97,258.75	1,305,343.05	1,400,000.00	0.00	1,400,000.00	7.3%
a) Transfers In									
b) Transfers Out		7600-7629	1,681,287.05	0.00	1,681,287.05	900,000.00	0.00	900,000.00	-46.5%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(6,611,573.97)	6,611,573.97	0.00	(8,035,583.00)	8,035,583.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(7,084,776.72)	6,708,832.72	(375,944.00)	(7,535,583.00)	8,035,583.00	500,000.00	-233.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,464,263.03	2,013,759.57	4,478,022.60	(5,017,814.00)	3,825.00	(5,013,989.00)	-212.0%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	13,103,361.37	1,290,885.12	14,394,246.49	16,410,161.40	3,304,644.69	19,714,806.09	37.0%
a) As of July 1 - Unaudited		9793	842,537.00	0.00	842,537.00	0.00	0.00	0.00	-100.0%
b) Audit Adjustments			13,945,898.37	1,290,885.12	15,236,783.49	16,410,161.40	3,304,644.69	19,714,806.09	29.4%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			13,945,898.37	1,290,885.12	15,236,783.49	16,410,161.40	3,304,644.69	19,714,806.09	29.4%
e) Adjusted Beginning Balance (F1c + F1d)			16,410,161.40	3,304,644.69	19,714,806.09	11,392,347.40	3,308,469.69	14,700,817.09	-25.4%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	14,000.00	0.00	14,000.00	0.00	0.00	0.00	-100.0%
Revolving Cash		9712	60,740.54	0.00	60,740.54	0.00	0.00	0.00	-100.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.26	0.26	0.00	0.00	0.00	-100.0%
All Others		9740	0.00	3,474,126.46	3,474,126.46	0.00	3,477,950.84	3,477,950.84	0.1%
b) Restricted									
c) Committed		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments									
d) Assigned		9780	2,402,782.00	0.00	2,402,782.00	1,108,755.76	0.00	1,108,755.76	-53.9%
Other Assignments		9780	1,068,093.00		1,068,093.00				
Additional Board Reserve of 2%	0000	9780	75,000.00		75,000.00				
School Site Allocation	0000	9780	529,689.00		529,689.00				
Reserve for ROP Program	0000	9780	200,000.00		200,000.00				
Reserve for Potential Declining Enrollm	0000	9780	530,000.00		530,000.00				
Reserve for IMFRP Program	0000	9780				1,108,755.76		1,108,755.76	
Additional Board Reserve of 2%	0000	9780							
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,602,139.41	0.00	1,602,139.41	1,663,133.64	0.00	1,663,133.64	3.8%
Unassigned/Unappropriated Amount		9790	12,330,499.45	(169,482.03)	12,161,017.42	8,620,458.00	(169,481.15)	8,450,976.85	-30.5%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	7,807,109.09	4,316,795.88	12,123,904.97				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	14,000.00	0.00	14,000.00				
d) with Fiscal Agent		9135	21,216.82	0.00	21,216.82				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	12,736,444.65	3,310,689.31	16,047,133.96				
4) Due from Grantor Government		9290	0.00	686,931.47	686,931.47				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	60,740.54	0.00	60,740.54				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	285,340.65	0.00	285,340.65				
9) Fixed Assets		9400							
10) TOTAL ASSETS			20,924,851.75	8,314,416.66	29,239,268.41				
H. LIABILITIES									
1) Accounts Payable		9500	4,514,690.35	3,919,090.52	8,433,780.87				
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	1,090,681.19	1,090,681.19				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			4,514,690.35	5,009,771.71	9,524,462.06				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			16,410,161.40	3,304,644.95	19,714,806.35				

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	26,816,158.00	0.00	26,816,158.00	23,960,714.00	0.00	23,960,714.00	-10.6%
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	137,342.44	0.00	137,342.44	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	68,346.54	0.00	68,346.54	68,347.00	0.00	68,347.00	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		8029	47.33	0.00	47.33	47.00	0.00	47.00	-0.7%
County & District Taxes Secured Roll Taxes		8041	7,782,632.38	0.00	7,782,632.38	7,819,375.00	0.00	7,819,375.00	0.5%
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8043	351,765.58	0.00	351,765.58	469,701.00	0.00	469,701.00	33.5%
Supplemental Taxes		8044	0.00	0.00	0.00	12,765.00	0.00	12,765.00	New
Education Revenue Augmentation Fund (ERAF)		8045	(8,236.82)	0.00	(8,236.82)	(47,084.00)	0.00	(47,084.00)	471.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	269,075.95	0.00	269,075.95	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	42,719.07	0.00	42,719.07	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			35,459,850.47	0.00	35,459,850.47	32,283,865.00	0.00	32,283,865.00	-9.0%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(905,066.00)		(905,066.00)	(1,153,128.00)		(1,153,128.00)	27.4%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		905,066.00	905,066.00		1,153,128.00	1,153,128.00	27.4%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	115,482.83	0.00	115,482.83	84,113.00	0.00	84,113.00	-27.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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			34,670,267.30	905,066.00	35,575,333.30	31,214,850.00	1,153,128.00	32,367,978.00	-9.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,164,569.02	1,164,569.02	0.00	1,129,795.00	1,129,795.00	-3.0%
Special Education Discretionary Grants		8182	0.00	114,256.66	114,256.66	0.00	286,979.00	286,979.00	151.2%
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%
	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510			(94,621.37)	(94,621.37)		6,927.00	6,927.00	-107.3%
NCLB/IASA		8290							
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		549,581.09	549,581.09		549,059.00	549,059.00	-0.1%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		174,928.64	174,928.64		191,163.00	191,163.00	9.3%
NCLB: Title III, Immigrant Education Program	4201	8290		16,143.36	16,143.36		23,286.00	23,286.00	44.2%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		107,490.34	107,490.34		98,813.00	98,813.00	-8.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		22,820.00	22,820.00		22,931.00	22,931.00	0.5%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		26,609.00	26,609.00	New
Other Federal Revenue	All Other	8290	30,285.71	832,373.74	862,659.45	51,800.00	424,465.00	476,265.00	-44.8%
TOTAL, FEDERAL REVENUE			30,285.71	2,887,541.48	2,917,827.19	51,800.00	2,760,027.00	2,811,827.00	-3.6%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan	6500	8311		5,025,276.00	5,025,276.00		3,145,878.00	3,145,878.00	-37.4%
Current Year									
Prior Years	6500	8319		(679,345.00)	(679,345.00)		2,980.00	2,980.00	-100.4%
Home-to-School Transportation	7230	8311		0.00	0.00		0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311		508,916.00	508,916.00		516,049.00	516,049.00	1.4%
Spec. Ed. Transportation	7240	8311		126,772.00	126,772.00		123,358.00	123,358.00	-2.7%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	42,719.00	0.00	42,719.00	New
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	1,498,619.00	0.00	1,498,619.00	1,551,639.00	0.00	1,551,639.00	3.5%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	79,977.00	0.00	79,977.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	917,184.88	326,257.23	1,243,442.11	775,000.00	150,000.00	925,000.00	-25.6%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	161,639.00	0.00	161,639.00	124,000.00	0.00	124,000.00	-23.3%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		154,677.00	154,677.00		154,677.00	154,677.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		19,627.00	19,627.00	New
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		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,823,013.01	1,286,907.00	5,109,920.01	3,686,096.00	167,779.00	3,853,875.00	-24.6%
TOTAL_OTHER STATE REVENUE			6,480,432.89	6,749,460.23	13,229,893.12	6,179,454.00	4,280,348.00	10,459,802.00	-20.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		8621	1,195,028.82	0.00	1,195,028.82	1,200,000.00	0.00	1,200,000.00	0.4%
Parcel Taxes		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8625	346,757.25	0.00	346,757.25	0.00	0.00	0.00	-100.0%
Community Redevelopment Funds		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Not Subject to RL Deduction									
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes									
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Equipment/Supplies		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8650	1,134,366.19	0.00	1,134,366.19	1,019,735.00	0.00	1,019,735.00	-10.1%
Leases and Rentals		8660	144,236.85	0.00	144,236.85	135,000.00	0.00	135,000.00	-6.4%
Interest		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments									
Fees and Contracts		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Adult Education Fees		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8677							
Transportation Services	7230, 7240								
Interagency Services	All Other	8677	0.00	996,044.89	996,044.89	0.00	655,656.00	655,656.00	-34.2%
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	1,200.00	0.00	1,200.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	381,711.57	656,127.62	1,037,839.19	102,209.00	270,392.00	372,601.00	-64.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/IP 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			3,202,100.68	1,652,172.51	4,854,273.19	2,458,144.00	926,048.00	3,384,192.00	-30.3%
TOTAL, REVENUES			44,383,086.58	12,194,240.22	56,577,326.80	39,904,248.00	9,119,551.00	49,023,799.00	-13.4%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals				2012-13 Budget				% Diff Column C & F
			Total Fund col. A + B (C)		Total Fund col. D + E (F)		Restricted (E)		Restricted (E)		
			Unrestricted (A)	Restricted (B)	Unrestricted (D)	Restricted (E)	Unrestricted (D)	Restricted (E)	Unrestricted (D)	Restricted (E)	
CERTIFICATED SALARIES											
Certificated Teachers' Salaries		1100	16,886,824.93	3,221,072.57	20,107,897.50	18,639,757.00	3,405,390.00	22,045,147.00			9.6%
Certificated Pupil Support Salaries		1200	1,013,198.89	583,870.10	1,597,068.99	951,294.00	601,595.00	1,552,889.00			-2.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,880,522.23	341,144.04	2,221,666.27	1,970,712.00	349,900.00	2,320,612.00			4.5%
Other Certificated Salaries		1900	49,888.37	521,465.65	571,354.02	108,040.00	108,356.00	216,396.00			-62.1%
TOTAL, CERTIFICATED SALARIES			19,830,434.42	4,667,552.36	24,497,986.78	21,669,803.00	4,465,241.00	26,135,044.00			6.7%
CLASSIFIED SALARIES											
Classified Instructional Salaries		2100	476,590.14	1,702,487.19	2,179,077.33	489,334.00	1,968,110.00	2,457,444.00			12.8%
Classified Support Salaries		2200	1,882,570.57	899,066.57	2,781,637.14	1,887,585.00	890,000.00	2,777,585.00			-0.1%
Classified Supervisors' and Administrators' Salaries		2300	693,913.87	81,594.72	775,508.59	548,583.00	77,004.00	625,587.00			-19.3%
Clerical, Technical and Office Salaries		2400	2,237,564.92	253,230.90	2,490,795.82	2,363,846.00	234,075.00	2,597,921.00			4.3%
Other Classified Salaries		2900	66,791.07	103,819.95	170,611.02	62,500.00	95,940.00	158,440.00			-7.1%
TOTAL, CLASSIFIED SALARIES			5,357,430.57	3,040,199.33	8,397,629.90	5,351,848.00	3,265,129.00	8,616,977.00			2.6%
EMPLOYEE BENEFITS											
STRS		3101-3102	1,593,880.49	377,766.53	1,971,647.02	1,613,114.00	335,409.00	1,948,523.00			-1.2%
PERS		3201-3202	494,991.94	259,530.58	754,522.52	527,844.00	256,597.00	784,441.00			4.0%
OASDI/Medicare/Alternative		3301-3302	622,019.46	261,948.82	883,968.28	665,076.00	250,199.00	915,275.00			3.5%
Health and Welfare Benefits		3401-3402	2,512,068.33	609,727.08	3,121,795.41	2,491,220.00	555,101.00	3,046,321.00			-2.4%
Unemployment Insurance		3501-3502	393,947.81	114,959.01	508,906.82	432,378.00	108,109.00	540,487.00			6.2%
Workers' Compensation		3601-3602	633,006.78	223,737.64	856,744.42	725,390.00	211,372.00	936,762.00			9.3%
OPEB, Allocated		3701-3702	367,931.05	117,108.19	485,039.24	805,297.00	94,217.00	899,514.00			85.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00			0.0%
PERS Reduction		3801-3802	54,357.65	39,055.41	93,413.06	30,665.00	33,914.00	64,579.00			-30.9%
Other Employee Benefits		3901-3902	241,508.00	62,002.00	303,510.00	244,400.00	37,400.00	281,800.00			-7.2%
TOTAL, EMPLOYEE BENEFITS			6,913,711.51	2,065,835.26	8,979,546.77	7,535,384.00	1,882,318.00	9,417,702.00			4.9%
BOOKS AND SUPPLIES											
Approved Textbooks and Core Curricula Materials		4100	158,326.42	61,966.33	220,292.75	201,500.00	75,000.00	276,500.00			25.5%
Books and Other Reference Materials		4200	4,372.08	5,882.83	10,254.91	2,400.00	4,042.00	6,442.00			-37.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	648,294.21	525,486.36	1,173,780.57	606,300.00	640,691.00	1,246,991.00	6.2%
Noncapitalized Equipment		4400	193,466.32	477,341.89	670,808.21	217,623.00	232,253.00	449,876.00	-32.9%
Food		4700	0.00	1,032.48	1,032.48	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,004,459.03	1,071,709.89	2,076,168.92	1,027,823.00	951,986.00	1,979,809.00	-4.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	47,445.59	84,114.57	131,560.16	65,174.00	96,722.00	161,896.00	23.1%
Dues and Memberships		5300	34,413.19	24,244.02	58,657.21	29,559.00	27,277.00	56,836.00	-3.1%
Insurance		5400 - 5450	517,473.00	0.00	517,473.00	525,000.00	0.00	525,000.00	1.5%
Operations and Housekeeping Services		5500	767,781.92	1,920.00	769,701.92	755,000.00	3,500.00	758,500.00	-1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,709.64	197,981.15	397,690.79	281,372.00	208,539.00	489,911.00	23.2%
Transfers of Direct Costs		5710	12,820.70	(12,820.70)	0.00	40,573.00	(40,573.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,787.70)	(15,038.75)	(21,826.45)	7,840.00	(7,840.00)	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	1,123,544.41	4,906,813.10	6,030,357.51	940,694.00	5,512,194.00	6,452,888.00	7.0%
Communications		5900	111,389.21	7.33	111,396.54	127,000.00	0.00	127,000.00	14.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,807,789.96	5,187,220.72	7,995,010.68	2,772,212.00	5,799,819.00	8,572,031.00	7.2%

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY							
Land	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	7,823.52	181.89	8,005.41	0.00	50,000.00	50,000.00	524.6%
Equipment Replacement	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY	7,823.52	181.89	8,005.41	0.00	50,000.00	50,000.00	524.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Tuition							
Tuition for Instruction Under Interdistrict Attendance Agreements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools	5,644.00	0.00	5,644.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools	161,639.00	0.00	161,639.00	124,000.00	0.00	124,000.00	-23.3%
To County Offices	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	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							
To Districts or Charter Schools	0.00	0.00	0.00		0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00		0.00	0.00	0.0%
To JPAs	0.00	0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools							
To Districts or Charter Schools	0.00	0.00	0.00		0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00		0.00	0.00	0.0%
To JPAs	0.00	0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments							
To Districts or Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	0.00	0.00	0.00		0.00	0.00	0.0%
To JPAs	0.00	0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments							
All Other Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL_OTHER OUTGO (excluding Transfers of Indirect Costs)			167,283.00	0.00	167,283.00	124,000.00	0.00	124,000.00	-25.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,669.65)	3,669.65	0.00	(736,816.00)	736,816.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,251,215.53)	852,944.27	(398,271.26)	(357,775.00)	0.00	(357,775.00)	-10.2%
TOTAL_OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,254,885.18)	856,613.92	(398,271.26)	(1,094,591.00)	736,816.00	(357,775.00)	-10.2%
TOTAL EXPENDITURES			34,834,046.83	16,889,313.37	51,723,360.20	37,386,479.00	17,151,309.00	54,537,788.00	5.4%

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F		
	Resource Codes	Object Codes	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	1,208,084.30	97,258.75	1,305,343.05	1,400,000.00	0.00	1,400,000.00	7.3%
(a) TOTAL INTERFUND TRANSFERS IN			1,208,084.30	97,258.75	1,305,343.05	1,400,000.00	0.00	1,400,000.00	7.3%
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	1,681,287.05	0.00	1,681,287.05	900,000.00	0.00	900,000.00	-46.5%
(b) TOTAL INTERFUND TRANSFERS OUT			1,681,287.05	0.00	1,681,287.05	900,000.00	0.00	900,000.00	-46.5%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds									
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,611,573.97)	6,611,573.97	0.00	(8,035,583.00)	8,035,583.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,611,573.97)	6,611,573.97	0.00	(8,035,583.00)	8,035,583.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,084,776.72)	6,708,832.72	(375,944.00)	(7,535,583.00)	8,035,583.00	500,000.00	-233.0%

Resource	Description	2011-12		2012-13	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
3315	Special Ed: IDEA Preschool Grants, Part B, Sec 619	0.35	0.35		
3319	Special Ed: ARRA IDEA Part B, Sec 619, Preschool Grants	0.04	0.04		
3550	Carl D. Perkins Career and Technical Education: Secondary, Section	0.00	6.00		
5640	Medi-Cal Billing Option	767,546.06	777,151.06		
5810	Other Restricted Federal	186,213.49	186,352.49		
6286	English Language Acquisition Program, Teacher Training & Student /	0.00	42,234.38		
6300	Lottery: Instructional Materials	511,653.33	576,153.33		
6500	Special Education	495,907.63	334,672.63		
6512	Special Ed: Mental Health Services	922,942.00	922,942.00		
7091	Economic Impact Aid: Limited English Proficiency (LEP)	160,469.05	160,469.05		
7240	Transportation: Special Education (Severely Disabled/Orthopedically	50,224.06	64,540.06		
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	671.82	20,830.82		
9010	Other Restricted Local	378,498.63	392,598.63		
Total, Restricted Balance		3,474,126.46	3,477,950.84		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,542,527.00	3,934,893.00	11.1%
3) Other State Revenue		8300-8599	10,606,119.00	7,261,260.00	-31.5%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			14,148,646.00	11,196,153.00	-20.9%
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	11,382,473.00	11,026,794.00	-3.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,382,473.00	11,026,794.00	-3.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,766,173.00	169,359.00	-93.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,766,173.00	169,359.00	-93.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,766,173.00	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,766,173.00	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,766,173.00	New
2) Ending Balance, June 30 (E + F1e)			2,766,173.00	2,935,532.00	6.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			2,766,174.00	2,935,533.00	6.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	(1.00)	(1.00)	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(1,616,496.00)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	4,417,905.00		
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			2,801,409.00		
H. LIABILITIES					
1) Accounts Payable		9500	35,236.00		
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			35,236.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,766,173.00		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Property Taxes Transfers		8097	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	3,542,527.00	3,934,893.00	11.1%
TOTAL, FEDERAL REVENUE			3,542,527.00	3,934,893.00	11.1%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	9,388,030.00	7,261,260.00	-22.7%
Prior Years	6500	8319	344,777.00	0.00	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	873,312.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			10,606,119.00	7,261,260.00	-31.5%
OTHER LOCAL REVENUE					
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					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments from Districts or Charter Schools		8791	0.00	0.00	0.0%
Transfers of Apportionments from County Offices		8792	0.00	0.00	0.0%
Transfers of Apportionments from JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			14,148,646.00	11,196,153.00	-20.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	4,415,839.00	3,934,893.00	-10.9%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	6,966,633.00	7,091,901.00	1.8%
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1.00	0.00	-100.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,382,473.00	11,026,794.00	-3.1%
TOTAL EXPENDITURES			11,382,473.00	11,026,794.00	-3.1%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
6500	Special Education	2,766,174.00	2,935,533.00
Total, Restricted Balance		<u>2,766,174.00</u>	<u>2,935,533.00</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	199,964.71	212,001.00	6.0%
3) Other State Revenue		8300-8599	0.00	9,577.00	New
4) Other Local Revenue		8600-8799	462,339.12	305,138.00	-34.0%
5) TOTAL, REVENUES			662,303.83	526,716.00	-20.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	823,843.15	866,299.00	5.2%
2) Classified Salaries		2000-2999	373,309.53	306,696.00	-17.8%
3) Employee Benefits		3000-3999	288,160.92	295,950.00	2.7%
4) Books and Supplies		4000-4999	74,048.88	47,545.00	-35.8%
5) Services and Other Operating Expenditures		5000-5999	100,827.40	84,521.00	-16.2%
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	87,406.36	67,763.00	-22.5%
9) TOTAL, EXPENDITURES			1,747,596.24	1,668,774.00	-4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,085,292.41)	(1,142,058.00)	5.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,318,944.00	900,000.00	-31.8%
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			1,318,944.00	900,000.00	-31.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			233,651.59	(242,058.00)	-203.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	666,520.75	900,172.34	35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			666,520.75	900,172.34	35.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			666,520.75	900,172.34	35.1%
2) Ending Balance, June 30 (E + F1e)			900,172.34	658,114.34	-26.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	3,500.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	641,108.35	924,165.35	44.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	255,563.99	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(266,051.01)	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	975,710.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	3,500.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	82,519.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,061,729.28		
H. LIABILITIES					
1) Accounts Payable		9500	160,019.95		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	1,536.99		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			161,556.94		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			900,172.34		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	199,964.71	212,001.00	6.0%
TOTAL, FEDERAL REVENUE			199,964.71	212,001.00	6.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	9,577.00	New
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	9,577.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,288.94	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	460,050.18	305,138.00	-33.7%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			462,339.12	305,138.00	-34.0%
TOTAL, REVENUES			662,303.83	526,716.00	-20.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	713,281.75	748,799.00	5.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	63,612.20	75,000.00	17.9%
Other Certificated Salaries		1900	46,949.20	42,500.00	-9.5%
TOTAL, CERTIFICATED SALARIES			823,843.15	866,299.00	5.2%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	98,395.31	71,588.00	-27.2%
Classified Support Salaries		2200	111,098.43	68,660.00	-38.2%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	163,463.40	165,948.00	1.5%
Other Classified Salaries		2900	352.39	500.00	41.9%
TOTAL, CLASSIFIED SALARIES			373,309.53	306,696.00	-17.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	58,828.31	62,832.00	6.8%
PERS		3201-3202	26,699.79	28,206.00	5.6%
OASDI/Medicare/Alternative		3301-3302	36,540.36	35,110.00	-3.9%
Health and Welfare Benefits		3401-3402	90,044.99	96,611.00	7.3%
Unemployment Insurance		3501-3502	17,962.00	18,240.00	1.5%
Workers' Compensation		3601-3602	34,753.04	32,029.00	-7.8%
OPEB, Allocated		3701-3702	17,975.57	16,058.00	-10.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,980.86	4,884.00	63.8%
Other Employee Benefits		3901-3902	2,376.00	1,980.00	-16.7%
TOTAL, EMPLOYEE BENEFITS			288,160.92	295,950.00	2.7%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	19,600.54	18,329.00	-6.5%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	31,304.83	29,216.00	-6.7%
Noncapitalized Equipment		4400	23,143.51	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			74,048.88	47,545.00	-35.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,499.11	7,297.00	192.0%
Dues and Memberships		5300	1,241.00	2,500.00	101.5%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,717.85	500.00	-97.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,012.11	12,139.00	-13.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	737.18	1,000.00	35.7%
Professional/Consulting Services and Operating Expenditures		5800	52,220.15	46,085.00	-11.7%
Communications		5900	13,400.00	15,000.00	11.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,827.40	84,521.00	-16.2%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	87,406.36	67,763.00	-22.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			87,406.36	67,763.00	-22.5%
TOTAL, EXPENDITURES			1,747,596.24	1,668,774.00	-4.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,318,944.00	900,000.00	-31.8%
(a) TOTAL, INTERFUND TRANSFERS IN			1,318,944.00	900,000.00	-31.8%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,318,944.00	900,000.00	-31.8%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	641,108.35	924,165.35
Total, Restricted Balance		641,108.35	924,165.35

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	500,637.89	501,807.00	0.2%
3) Other State Revenue		8300-8599	1,028,241.37	1,023,009.00	-0.5%
4) Other Local Revenue		8600-8799	2,452,897.38	2,448,300.00	-0.2%
5) TOTAL, REVENUES			3,981,776.64	3,973,116.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,432,893.32	1,437,897.00	0.3%
2) Classified Salaries		2000-2999	1,164,444.88	1,151,335.00	-1.1%
3) Employee Benefits		3000-3999	848,556.33	852,422.00	0.5%
4) Books and Supplies		4000-4999	170,369.61	191,435.00	12.4%
5) Services and Other Operating Expenditures		5000-5999	139,968.02	153,706.00	9.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	222,744.56	207,012.00	-7.1%
9) TOTAL, EXPENDITURES			3,978,976.72	3,993,807.00	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,799.92	(20,691.00)	-839.0%
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,799.92	(20,691.00)	-839.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,028,697.58	1,031,497.50	0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,028,697.58	1,031,497.50	0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,028,697.58	1,031,497.50	0.3%
2) Ending Balance, June 30 (E + F1e)			1,031,497.50	1,010,806.50	-2.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	5,000.00	0.00	-100.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			1,026,497.50	1,010,806.50	-1.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,316,838.64		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	5,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	44,140.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,365,978.77		
H. LIABILITIES					
1) Accounts Payable		9500	334,481.27		
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			334,481.27		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,031,497.50		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	103,830.89	105,000.00	1.1%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	396,807.00	396,807.00	0.0%
TOTAL, FEDERAL REVENUE			500,637.89	501,807.00	0.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	5,354.37	5,000.00	-6.6%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,022,887.00	1,018,009.00	-0.5%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,028,241.37	1,023,009.00	-0.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	14,533.24	11,000.00	-24.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	106,452.11	104,000.00	-2.3%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,331,912.03	2,333,300.00	0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,452,897.38	2,448,300.00	-0.2%
TOTAL REVENUES			3,981,776.64	3,973,116.00	-0.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,323,583.40	1,326,609.00	0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,309.92	111,288.00	1.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,432,893.32	1,437,897.00	0.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	839,197.71	816,845.00	-2.7%
Classified Support Salaries		2200	93,713.20	101,723.00	8.5%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	231,533.97	232,767.00	0.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,164,444.88	1,151,335.00	-1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	82,896.23	84,300.00	1.7%
PERS		3201-3202	132,979.80	133,700.00	0.5%
OASDI/Medicare/Alternative		3301-3302	119,979.52	120,850.00	0.7%
Health and Welfare Benefits		3401-3402	303,650.26	303,997.00	0.1%
Unemployment Insurance		3501-3502	38,372.57	39,250.00	2.3%
Workers' Compensation		3601-3602	75,357.88	75,100.00	-0.3%
OPEB, Allocated		3701-3702	38,957.18	38,650.00	-0.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,437.89	14,650.00	1.5%
Other Employee Benefits		3901-3902	41,925.00	41,925.00	0.0%
TOTAL, EMPLOYEE BENEFITS			848,556.33	852,422.00	0.5%
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	53,574.80	54,000.00	0.8%
Noncapitalized Equipment		4400	689.41	2,000.00	190.1%
Food		4700	116,105.40	135,435.00	16.6%
TOTAL, BOOKS AND SUPPLIES			170,369.61	191,435.00	12.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,325.90	3,520.00	51.3%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	18,913.57	20,000.00	5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,065.60	20,000.00	17.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,976.25	32,000.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	67,650.71	75,186.00	11.1%
Communications		5900	3,035.99	3,000.00	-1.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			139,968.02	153,706.00	9.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	222,744.56	207,012.00	-7.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			222,744.56	207,012.00	-7.1%
TOTAL, EXPENDITURES			3,978,976.72	3,993,807.00	0.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	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 Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	54,005.22	21,103.22
6130	Child Development: Center-Based Reserve Account	14,303.00	6,303.00
9010	Other Restricted Local	958,189.28	983,400.28
Total, Restricted Balance		<u>1,026,497.50</u>	<u>1,010,806.50</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,181,941.15	950,000.00	-19.6%
3) Other State Revenue		8300-8599	103,614.04	90,000.00	-13.1%
4) Other Local Revenue		8600-8799	725,696.68	953,500.00	31.4%
5) TOTAL, REVENUES			2,011,251.87	1,993,500.00	-0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	791,159.28	868,854.00	9.8%
3) Employee Benefits		3000-3999	255,931.01	277,587.00	8.5%
4) Books and Supplies		4000-4999	742,619.30	1,036,902.00	39.6%
5) Services and Other Operating Expenditures		5000-5999	46,130.77	31,490.00	-31.7%
6) Capital Outlay		6000-6999	0.00	15,000.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	88,120.34	83,000.00	-5.8%
9) TOTAL, EXPENDITURES			1,923,960.70	2,312,833.00	20.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			87,291.17	(319,333.00)	-465.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			87,291.17	(319,333.00)	-465.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	377,590.09	464,881.26	23.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			377,590.09	464,881.26	23.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			377,590.09	464,881.26	23.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	2,000.00	0.00	-100.0%
Stores					
		9712	59,342.83	0.00	-100.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	392,272.82	132,782.65	-66.2%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	11,265.61	12,765.61	13.3%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	304,670.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	1,000.00		
3) Accounts Receivable		9200	252,075.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	59,342.83		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			619,089.23		
H. LIABILITIES					
1) Accounts Payable		9500	154,207.97		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			154,207.97		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			464,881.26		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,181,941.15	950,000.00	-19.6%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,181,941.15	950,000.00	-19.6%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	103,614.04	90,000.00	-13.1%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			103,614.04	90,000.00	-13.1%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	723,114.57	950,000.00	31.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,321.13	1,500.00	-35.4%
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	260.98	2,000.00	666.3%
TOTAL, OTHER LOCAL REVENUE			725,696.68	953,500.00	31.4%
TOTAL, REVENUES			2,011,251.87	1,993,500.00	-0.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	638,786.84	701,301.00	9.8%
Classified Supervisors' and Administrators' Salaries		2300	152,372.44	154,753.00	1.6%
Clerical, Technical and Office Salaries		2400	0.00	12,800.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			791,159.28	868,854.00	9.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	59,513.75	66,746.00	12.2%
OASDI/Medicare/Alternative		3301-3302	51,369.95	59,490.00	15.8%
Health and Welfare Benefits		3401-3402	91,065.63	96,754.00	6.2%
Unemployment Insurance		3501-3502	11,827.37	13,989.00	18.3%
Workers' Compensation		3601-3602	22,983.57	25,197.00	9.6%
OPEB, Allocated		3701-3702	11,819.72	12,411.00	5.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,651.02	0.00	-100.0%
Other Employee Benefits		3901-3902	2,700.00	3,000.00	11.1%
TOTAL, EMPLOYEE BENEFITS			255,931.01	277,587.00	8.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	7,533.69	44,402.00	489.4%
Noncapitalized Equipment		4400	28,392.08	30,000.00	5.7%
Food		4700	706,693.53	962,500.00	36.2%
TOTAL, BOOKS AND SUPPLIES			742,619.30	1,036,902.00	39.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,374.69	4,440.00	223.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	6,338.00	6,500.00	2.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,786.96	15,000.00	39.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(9,886.98)	(33,000.00)	233.8%
Professional/Consulting Services and Operating Expenditures		5800	37,499.45	38,550.00	2.8%
Communications		5900	18.65	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,130.77	31,490.00	-31.7%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	15,000.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	15,000.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	88,120.34	83,000.00	-5.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			88,120.34	83,000.00	-5.8%
TOTAL, EXPENDITURES			1,923,960.70	2,312,833.00	20.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	392,272.82	132,782.65
Total, Restricted Balance		<u>392,272.82</u>	<u>132,782.65</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	708.09	0.00	-100.0%
5) TOTAL, REVENUES			708.09	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	5,000.00	New
5) Services and Other Operating Expenditures		5000-5999	21,579.91	30,000.00	39.0%
6) Capital Outlay		6000-6999	373,305.70	50,484.00	-86.5%
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			394,885.61	85,484.00	-78.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(394,177.52)	(85,484.00)	-78.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	357,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			357,000.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(37,177.52)	(85,484.00)	129.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	145,822.72	108,645.20	-25.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			145,822.72	108,645.20	-25.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			145,822.72	108,645.20	-25.5%
2) Ending Balance, June 30 (E + F1e)			108,645.20	23,161.20	-78.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	108,645.20	23,161.20	-78.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	108,323.42		
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	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	321.74		
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	0.04		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			108,645.20		
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)			108,645.20		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	708.09	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			708.09	0.00	-100.0%
TOTAL, REVENUES			708.09	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	5,000.00	New
TOTAL, BOOKS AND SUPPLIES			0.00	5,000.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	21,579.91	30,000.00	39.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,579.91	30,000.00	39.0%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	373,305.70	50,484.00	-86.5%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			373,305.70	50,484.00	-86.5%
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			394,885.61	85,484.00	-78.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	357,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			357,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			357,000.00	0.00	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	33,991.57	30,000.00	-11.7%
5) TOTAL, REVENUES			33,991.57	30,000.00	-11.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,250.50	335,242.00	2430.0%
6) Capital Outlay		6000-6999	407,593.94	2,930,000.00	618.9%
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			420,844.44	3,265,242.00	675.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(386,852.87)	(3,235,242.00)	736.3%
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(386,852.87)	(3,235,242.00)	736.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,720,645.15	3,333,792.28	-10.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,720,645.15	3,333,792.28	-10.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,720,645.15	3,333,792.28	-10.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	3,333,792.28	98,550.28	-97.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,327,255.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	6,537.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,333,792.28		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,333,792.28		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	33,991.57	30,000.00	-11.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			33,991.57	30,000.00	-11.7%
TOTAL, REVENUES			33,991.57	30,000.00	-11.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	13,250.50	335,242.00	2430.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,250.50	335,242.00	2430.0%
CAPITAL OUTLAY					
Land		6100	44,575.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	363,018.94	2,930,000.00	707.1%
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			407,593.94	2,930,000.00	618.9%
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			420,844.44	3,265,242.00	675.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	347,260.40	262,000.00	-24.6%
5) TOTAL, REVENUES			347,260.40	262,000.00	-24.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,620.64	29,500.00	177.8%
6) Capital Outlay		6000-6999	0.00	1,494,410.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,620.64	1,523,910.00	14248.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			336,639.76	(1,261,910.00)	-474.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			336,639.76	(1,261,910.00)	-474.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,583,753.80	1,920,393.56	21.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,583,753.80	1,920,393.56	21.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,583,753.80	1,920,393.56	21.3%
2) Ending Balance, June 30 (E + F1e)			1,920,393.56	658,483.56	-65.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,920,393.56	658,483.56	-65.7%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,916,712.50		
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	3,681.06		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,920,393.56		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,920,393.56		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	12,821.49	0.00	-100.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	15,994.42	12,000.00	-25.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	318,444.49	250,000.00	-21.5%
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			347,260.40	262,000.00	-24.6%
TOTAL, REVENUES			347,260.40	262,000.00	-24.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	11,000.00	New
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	10,620.64	18,500.00	74.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,620.64	29,500.00	177.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,494,410.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,494,410.00	New
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			10,620.64	1,523,910.00	14248.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	46,564.68	1,715,000.00	3583.0%
5) TOTAL, REVENUES			46,564.68	1,715,000.00	3583.0%
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	150,000.00	New
6) Capital Outlay		6000-6999	0.00	1,497,900.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,647,900.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			46,564.68	67,100.00	44.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,300,000.00	1,400,000.00	7.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,300,000.00)	(1,400,000.00)	7.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,253,435.32)	(1,332,900.00)	6.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,273,026.82	4,019,591.50	-23.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,273,026.82	4,019,591.50	-23.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,273,026.82	4,019,591.50	-23.8%
2) Ending Balance, June 30 (E + F1e)			4,019,591.50	2,686,691.50	-33.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,060,385.52	1,702,485.52	-44.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	959,205.98	984,205.98	2.6%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,011,141.96		
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	8,449.54		
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			4,019,591.50		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,019,591.50		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	1,690,000.00	New
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	46,564.68	25,000.00	-46.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			46,564.68	1,715,000.00	3583.0%
TOTAL, REVENUES			46,564.68	1,715,000.00	3583.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	125,000.00	New
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	25,000.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	150,000.00	New
CAPITAL OUTLAY					
Land		6100	0.00	197,900.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,300,000.00	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	1,497,900.00	New
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			0.00	1,647,900.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,300,000.00	1,400,000.00	7.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,300,000.00	1,400,000.00	7.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(1,300,000.00)	(1,400,000.00)	7.7%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	3,060,385.52	1,702,485.52
Total, Restricted Balance		<u>3,060,385.52</u>	<u>1,702,485.52</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,474.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,618,802.00	0.00	-100.0%
5) TOTAL, REVENUES			2,634,276.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,716,468.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,716,468.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,192.00)	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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(82,192.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,876,251.00	1,794,059.00	-4.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,876,251.00	1,794,059.00	-4.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,876,251.00	1,794,059.00	-4.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,794,059.00	1,794,059.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,794,059.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	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			1,794,059.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,794,059.00		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	15,474.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,474.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	2,234,694.00	0.00	-100.0%
Unsecured Roll		8612	159,506.00	0.00	-100.0%
Prior Years' Taxes		8613	160,663.00	0.00	-100.0%
Supplemental Taxes		8614	33,899.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	19,064.00	0.00	-100.0%
Interest		8660	10,976.00	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			2,618,802.00	0.00	-100.0%
TOTAL, REVENUES			2,634,276.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	800,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	1,916,468.00	0.00	-100.0%
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)			2,716,468.00	0.00	-100.0%
TOTAL, EXPENDITURES			2,716,468.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
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%
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%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			4,219.13	4,219.67	4,209.66	4,219.67
a. Kindergarten	468.58	466.72				
b. Grades One through Three	1,443.69	1,440.33				
c. Grades Four through Six	1,319.69	1,317.91				
d. Grades Seven and Eight	985.19	982.68				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.98	2.02				
g. Community Day School						
2. Special Education						
a. Special Day Class	96.00	95.95	96.00	96.00	95.95	96.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	13.11	18.21	13.11	13.11	18.21	13.11
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	4,328.24	4,323.82	4,328.24	4,328.78	4,323.82	4,328.78
HIGH SCHOOL						
4. General Education			2,192.50	2,193.42	2,172.03	2,193.42
a. Grades Nine through Twelve	2,125.99	2,117.08				
b. Continuation Education	63.82	51.83				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	2.69	3.12				
e. Community Day School						
5. Special Education						
a. Special Day Class	50.91	51.44	50.91	50.91	51.44	50.91
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	20.79	26.24	20.79	20.79	26.24	20.79
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	2,264.20	2,249.71	2,264.20	2,265.12	2,249.71	2,265.12
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	0.16	0.22	0.16	0.16	0.22	0.16
8. Special Education						
a. Special Day Class - Elementary	1.01	0.98	1.01	1.01	0.98	1.01
b. Special Day Class - High School	3.85	3.65	3.85	3.85	3.65	3.85
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	5.02	4.85	5.02	5.02	4.85	5.02
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	6,597.46	6,578.38	6,597.46	6,598.92	6,578.38	6,598.92
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	6,597.46	6,578.38	6,597.46	6,598.92	6,578.38	6,598.92
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*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	1,517,971.58		1,517,971.58			1,517,971.58
Work in Progress	100,212.72		100,212.72	427,444.44	100,212.72	427,444.44
Total capital assets not being depreciated	1,618,184.30	0.00	1,618,184.30	427,444.44	100,212.72	1,945,416.02
Capital assets being depreciated:						
Land Improvements	4,377,672.77		4,377,672.77			4,377,672.77
Buildings	67,215,733.49	(5,353.49)	67,210,380.00	373,305.70		67,583,685.70
Equipment	4,756,878.86	50,624.14	4,807,503.00			4,807,503.00
Total capital assets being depreciated	76,350,285.12	45,270.65	76,395,555.77	373,305.70	0.00	76,768,861.47
Accumulated Depreciation for:						
Land Improvements	(3,164,513.74)	(10,177.26)	(3,174,691.00)		132,917.88	(3,307,608.88)
Buildings	(26,146,940.31)		(26,146,940.31)		1,353,493.32	(27,500,433.63)
Equipment	(3,945,836.59)	(7,030.41)	(3,952,867.00)		184,947.22	(4,137,814.22)
Total accumulated depreciation	(33,257,290.64)	(17,207.67)	(33,274,498.31)	0.00	1,671,358.42	(34,945,856.73)
Total capital assets being depreciated, net	43,092,994.48	28,062.98	43,121,057.46	373,305.70	1,671,358.42	41,823,004.74
Governmental activity capital assets, net	44,711,178.78	28,062.98	44,739,241.76	800,750.14	1,771,571.14	43,768,420.76
Business-Type Activities:						
Capital assets not being depreciated:						
Land	(1,654,596.48)	1,654,596.48	0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	(1,654,596.48)	1,654,596.48	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	(1,654,596.48)	1,654,596.48	0.00	0.00	0.00	0.00

Unaudited Actuals
FINANCIAL REPORTS
2011-12 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	58.88%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$36,841,062.78
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$36,841,062.78
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	6.04%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$34,258.57
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$524,535.69

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 11, 2012

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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 2013-14 budget year:

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	Title I NCLB	Special Education IDEA Local Assist	Special Education IDEA Preschool Local Assist	Special Education IDEA Preschool Local Entitlement	Special Education IDEA Preschool Staff Development	Special Education IDEA Mental Health Allocation Plan	Special Education IDEA Early Intervention
		13379	13430	13682	13431	14468	23761
	3010	3310	3315	3320	3345	3327	3385
	8290	8181	8182	8182	8182	8182	8182
		Part B Sec 611	Part B Sec 619	Part B, Sec 611	Part B, Sec 619	Part B, Sec 611	
AWARD							
1. Prior Year Carryover	158,043.19	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	499,973.00	1,153,783.14	123,101.00	55,461.00	1,130.00	983,001.00	59,099.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	499,973.00	1,153,783.14	123,101.00	55,461.00	1,130.00	983,001.00	59,099.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	658,016.19	1,153,783.14	123,101.00	55,461.00	1,130.00	983,001.00	59,099.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	380,974.19	587,678.00	26,125.00	47,619.47	0.00	491,501.00	63,253.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	380,974.19	587,678.00	26,125.00	47,619.47	0.00	491,501.00	63,253.00
EXPENDITURES							
9. Donor-Authorized Expenditures	549,581.09	1,164,569.00	41,513.00	62,715.47	0.00		36,322.77
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	549,581.09	1,164,569.00	41,513.00	62,715.47	0.00	0.00	36,322.77
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(168,606.90)	(576,891.00)	(15,388.00)	(15,096.00)	0.00	491,501.00	26,930.23
a. Deferred Revenue					232.00	491,501.00	52,122.21
b. Accounts Payable							
c. Accounts Receivable	168,606.90	576,891.00	15,388.00	15,096.00	565.00		25,827.00
14. Unused Grant Award Calculation (line 4 minus line 9)	108,435.10	(10,785.86)	81,588.00	(7,254.47)	1,130.00	983,001.00	22,776.23
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)	549,581.09	1,164,569.00	41,513.00	62,715.47	333.00	0.00	36,957.79

2011-12 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)	Carl Perkins Vocational Programs	Title II Teacher Quality	Title II EETT	Title III Immigrant Education	Title III LEP	Adult Basic Education	Adult Basic Education- GED
	14893						
	3550	4035	4045	4201	4203	3905	3913
	8290	8290	8290	8290	8290	8290	8290
						Fund 11	Fund 11
AWARD							
1. Prior Year Carryover	0.00	74,998.24	2,173.55	12,996.94	20,458.79	0.00	0.00
2. a. Current Year Award	22,820.00	155,531.00	0.00	13,800.00	99,813.00	88,226.00	39,606.00
b. Transferability (NCLB)						11,537.75	
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	22,820.00	155,531.00	0.00	13,800.00	99,813.00	99,763.75	39,606.00
3. Required Matching Funds/Other						76,180.53	
4. Total Available Award (sum lines 1, 2d, & 3)	22,820.00	230,529.24	2,173.55	26,796.94	120,271.79	175,944.28	39,606.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	6,301.32	142,634.00	2,177.57	11,226.00	124,058.91	68,314.25	9,581.01
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	6,301.32	142,634.00	2,177.57	11,226.00	124,058.91	68,314.25	9,581.01
EXPENDITURES							
9. Donor-Authorized Expenditures	22,820.00	174,928.64	1,941.19	16,143.36	107,490.34	175,944.28	39,606.19
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	22,820.00	174,928.64	1,941.19	16,143.36	107,490.34	175,944.28	39,606.19
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(16,518.68)	(32,294.64)	236.38	(4,917.36)	16,568.57	(107,630.03)	(30,025.18)
a. Deferred Revenue			236.38		16,568.57		
b. Accounts Payable	16,518.68	32,294.64		4,917.36		31,449.50	30,025.18
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	55,600.60	232.36	10,653.58	12,781.45	0.00	(0.19)
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	22,820.00	174,928.64	1,941.19	16,143.36	107,490.34	99,763.75	39,606.19

FEDERAL PROGRAM NAME	Adult Basic Education-English Literacy & Civics	TOTAL
FEDERAL CATALOG NUMBER		
RESOURCE CODE	3926	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	Fund 11	
AWARD		
1. Prior Year Carryover	0.00	268,670.71
2. a. Current Year Award	59,179.00	3,354,523.14
b. Transferability (NCLB)		0.00
c. Other Adjustments	1,415.77	12,953.52
d. Adj Curr Yr Award		
(sum lines 2a, 2b, & 2c)	60,594.77	3,367,476.66
3. Required Matching Funds/Other	49,876.37	126,056.90
4. Total Available Award	110,471.14	3,762,204.27
(sum lines 1, 2d, & 3)		
REVENUES		
5. Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	39,999.89	2,001,443.61
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	39,999.89	2,001,443.61
EXPENDITURES		
9. Donor-Authorized Expenditures	110,471.14	2,504,046.47
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	110,471.14	2,504,046.47
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)	(70,471.25)	(502,602.86)
a. Deferred Revenue		560,660.16
b. Accounts Payable		0.00
c. Accounts Receivable	20,594.88	938,174.14
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,258,157.80
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	60,594.77	2,378,957.59

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

STATE PROGRAM NAME	After School Education and Safety	Special Education Workability	Special Education Low Incidence	Special Education- Staff Development	TOTAL
RESOURCE CODE	6010	6520	6530	6535	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	154,677.00	66,072.00	51,619.00	12,244.00	284,612.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	154,677.00	66,072.00	51,619.00	12,244.00	284,612.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	154,677.00	66,072.00	51,619.00	12,244.00	284,612.00
REVENUES					
5. Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	139,159.60	33,042.00	18,405.03	8,061.00	198,667.63
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	139,159.60	33,042.00	18,405.03	8,061.00	198,667.63
EXPENDITURES					
9. Donor-Authorized Expenditures	154,677.00	66,078.00			220,755.00
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	154,677.00	66,078.00	0.00	0.00	220,755.00
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(15,517.40)	(33,036.00)	18,405.03	8,061.00	(22,087.37)
a. Deferred Revenue			26,491.03	12,029.00	38,520.03
b. Accounts Payable					0.00
c. Accounts Receivable	15,517.40	33,036.00	8,086.00	3,968.00	60,607.40
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	(6.00)	51,619.00	12,244.00	63,857.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	154,677.00	66,078.00	0.00	0.00	220,755.00

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

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

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

Culver City Unified
Los Angeles County

FEDERAL PROGRAM NAME	ARRA-Education Job Fund	Medi-cal Billing Option	FLAP Grant	FLAP Grant-Spanish Immersion	TOTAL
FEDERAL CATALOG NUMBER					
RESOURCE CODE	3205	5640	5810	5820	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Restricted Ending Balance		728,708.97	275.00	0.00	728,983.97
2. a. Current Year Award	72,918.00	219,140.92	387,561.21	444,812.53	1,124,432.66
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	72,918.00	219,140.92	387,561.21	444,812.53	1,124,432.66
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	72,918.00	947,849.89	387,836.21	444,812.53	1,853,416.63
REVENUES					
5. Cash Received in Current Year	72,918.00	219,140.92	211,509.47	94,855.56	598,423.95
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	176,051.74	349,956.97	526,008.71
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	176,051.74	349,956.97	526,008.71
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	72,918.00	219,140.92	387,561.21	444,812.53	1,124,432.66
EXPENDITURES					
10. Donor-Authorized Expenditures	72,918.00	180,303.83	337,554.51	308,880.74	899,657.08
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	72,918.00	180,303.83	337,554.51	308,880.74	899,657.08
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	767,546.06	50,281.70	135,931.79	953,759.55

STATE PROGRAM NAME	English Language Acq. Program	Special Education	Special Ed. - Mental Health	Lottery Instructional Materials	Economic Impact Aid (EIA)	Special Education Transportation	TOTAL
RESOURCE CODE	6286	6500	6512	6300	7091	7240	
REVENUE OBJECT	8590	8311	8590	8560	8311	8311	
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	67,866.98			251,212.07	104,368.79	0.00	423,447.84
b. Restr Bal Transfers (Obj 8997)							0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	67,866.98	0.00	0.00	251,212.07	104,368.79	0.00	423,447.84
2. a. Current Year Award	0.00	3,133,428.00	922,942.00	326,257.23	508,916.00	125,837.00	5,017,380.23
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	3,133,428.00	922,942.00	326,257.23	508,916.00	125,837.00	5,017,380.23
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	67,866.98	3,133,428.00	922,942.00	577,469.30	613,284.79	125,837.00	5,440,828.07
REVENUES							
5. Cash Received in Current Year	0.00	2,108,498.00	692,207.00	131,167.39	488,356.00	126,772.00	3,547,000.39
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,024,930.00	230,735.00	195,089.84	20,560.00	(935.00)	1,470,379.84
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,024,930.00	230,735.00	195,089.84	20,560.00	(935.00)	1,470,379.84
8. Contributed Matching Funds							479,653.13
9. Total Available (sum lines 5, 7c, & 8)	0.00	3,133,428.00	922,942.00	326,257.23	508,916.00	605,490.13	5,497,033.36
EXPENDITURES							
10. Donor-Authorized Expenditures	67,867.60	3,133,428.00	0.00	65,815.97	452,815.74	524,759.75	4,244,687.06
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	67,867.60	3,133,428.00	0.00	65,815.97	452,815.74	524,759.75	4,244,687.06
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	(0.62)	0.00	922,942.00	511,653.33	160,469.05	(398,922.75)	1,196,141.01

LOCAL PROGRAM NAME	Sony Visual Arts	Culver City Education Foundation (CCEF)	Microsoft K-12 Voucher	Local Donation	ROP Classroom	ROP Support Allocation
RESOURCE CODE	90126	90127	90141	91400	96351	96352
REVENUE OBJECT	8699	8699	8699	8699	8677	8677
LOCAL DESCRIPTION (if any)						
AWARD						
1. a. Prior Year Restricted Ending Balance	0.00		45,909.30	51,845.06	7,628.04	(19,009.72)
b. Restr Bal Transfers (Obj 8997)						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	45,909.30	51,845.06	7,628.04	(19,009.72)
2. a. Current Year Award (sum lines 1a & 1b)	25,000.00	192,799.33	38,966.19	106,996.93	650,396.00	345,648.89
b. Other Adjustments						
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	192,799.33	38,966.19	106,996.93	650,396.00	345,648.89
3. Required Matching Funds/Other						
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	192,799.33	84,875.49	158,841.99	658,024.04	326,639.17
REVENUES						
5. Cash Received in Current Year	25,000.00	87,125.04	38,966.19	97,996.93	270,854.00	195,500.96
6. Amounts Included in Line 5 for Prior Year Adjustments						
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	105,674.29	0.00	9,000.00	379,542.00	150,147.93
b. Noncurrent Accounts Receivable						
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	105,674.29	0.00	9,000.00	379,542.00	150,147.93
8. Contributed Matching Funds						
9. Total Available (sum lines 5, 7c, & 8)	0.00	192,799.33	38,966.19	106,996.93	650,396.00	345,648.89
EXPENDITURES						
10. Donor-Authorized Expenditures	12,421.94	192,799.33	42,017.79	86,900.90	409,466.07	306,384.85
11. Non Donor-Authorized Expenditures						
12. Total Expenditures (line 10 plus line 11)	0.00	192,799.33	42,017.79	86,900.90	409,466.07	306,384.85
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	0.00	42,857.70	71,941.09	248,557.97	20,254.32

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

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Restricted Ending Balance	86,372.68
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	86,372.68
2. a. Current Year Award	1,359,807.34
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,359,807.34
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	1,446,180.02
REVENUES	
5. Cash Received in Current Year	715,443.12
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	644,364.22
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	644,364.22
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	1,359,807.34
EXPENDITURES	
10. Donor-Authorized Expenditures	1,049,990.88
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	1,049,990.88
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	396,189.14

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	24,497,986.78	301	320,956.73	303	24,177,030.05	305	738,450.35		307	23,438,579.70	309
2000 - Classified Salaries	8,397,629.90	311	62,635.12	313	8,334,994.78	315	423,382.49		317	7,911,612.29	319
3000 - Employee Benefits (Excluding 3800)	8,886,133.71	321	580,964.51	323	8,305,169.20	325	322,124.15		327	7,983,045.05	329
4000 - Books, Supplies Equip Replace. (6500)	2,076,168.92	331	226,837.89	333	1,849,331.03	335	82,896.20		337	1,766,434.83	339
5000 - Services... & 7300 - Indirect Costs	7,596,739.42	341	24,360.69	343	7,572,378.73	345	2,723,885.42		347	4,848,493.31	349
TOTAL					50,238,903.79	365			TOTAL	45,948,165.18	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	393
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			58.88%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	58.88%
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)	45,948,165.18
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Unaudited Actuals
2011-12 Unaudited Actuals
Schedule of Long-Term Liabilities

19 64444 0000000
Form DEBT

Culver City Unified
Los Angeles County

	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	35,500,000.00		35,500,000.00		800,000.00	34,700,000.00	
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		2,194,144.00	2,194,144.00			2,194,144.00	
Compensated Absences Payable			0.00			0.00	
Governmental activities long-term liabilities	35,500,000.00	2,194,144.00	37,694,144.00	0.00	800,000.00	36,894,144.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2010-11 Actual			2011-12 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	35,653,763.92		35,653,763.92			36,841,062.78
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	6,545.41		6,545.41			6,597.46
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2010-11			Adjustments to 2011-12		
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 (2011-12 data should tie to Principal Apportionment Attendance Software reports)	2011-12 P2 Report			2012-13 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	6,597.46		6,597.46	6,598.92		6,598.92
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)			6,597.46			6,598.92
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			6,597.46			6,598.92
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			6,597.46			6,598.92
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2011-12 Actual			2012-13 Budget		
1. Homeowners' Exemption (Object 8021)	68,346.54		68,346.54	68,347.00		68,347.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	47.33		47.33	47.00		47.00
4. Secured Roll Taxes (Object 8041)	7,782,632.38		7,782,632.38	7,819,375.00		7,819,375.00
5. Unsecured Roll Taxes (Object 8042)	0.00		0.00	0.00		0.00
6. Prior Years' Taxes (Object 8043)	351,765.58		351,765.58	469,701.00		469,701.00
7. Supplemental Taxes (Object 8044)	0.00		0.00	12,765.00		12,765.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,236.82)		(8,236.82)	(47,084.00)		(47,084.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	42,719.07		42,719.07	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	615,833.20		615,833.20	0.00		0.00
12. Parcel Taxes (Object 8621)	1,195,028.82		1,195,028.82	1,200,000.00		1,200,000.00
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)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	10,048,136.10	0.00	10,048,136.10	9,523,151.00	0.00	9,523,151.00
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)	10,048,136.10	0.00	10,048,136.10	9,523,151.00	0.00	9,523,151.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			492,807.00			515,000.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			492,807.00			515,000.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	26,816,158.00		26,816,158.00	23,960,714.00		23,960,714.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	137,342.44		137,342.44	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	1,498,619.00		1,498,619.00	1,551,639.00		1,551,639.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	28,452,119.44	0.00	28,452,119.44	25,512,353.00	0.00	25,512,353.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	25,166.00		25,166.00	23,134.00		23,134.00
38. TOTAL STATE AID (Lines C36 plus C37)	28,477,285.44	0.00	28,477,285.44	25,535,487.00	0.00	25,535,487.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	56,577,326.80		56,577,326.80	49,023,799.00		49,023,799.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	144,236.85		144,236.85	135,000.00		135,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			35,653,763.92			36,841,062.78
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0080			1.0002
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			36,841,062.78			38,237,616.84
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			10,048,136.10			9,523,151.00
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)			791,695.20			791,870.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			27,285,733.68			25,535,487.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			27,285,733.68			25,535,487.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			95,421.32			96,809.83
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			10,143,557.42			9,619,960.83
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)			27,190,312.36			25,535,487.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			10,143,557.42			
b. State Subventions (Line D8)			27,190,312.36			
c. Less: Excluded Appropriations (Line C23)			492,807.00			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			36,841,062.78			

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2011-12 Actual			2012-13 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			36,841,062.78			38,237,616.84
12. Appropriations Subject to the Limit (Line D9d)			36,841,062.78			

* Please provide below an explanation for each entry in the adjustments column.

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

Sean Kearney - Director of Fiscal Services
Gann Contact Person

(310) 842-4220
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 1,719,326.06
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) 39,670,798.15

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) 4.33%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,647,811.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	594,956.97
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	216,438.95
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,459,207.58
9. Carry-Forward Adjustment (Part IV, Line F)	(93,220.37)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,365,987.21

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	33,047,960.60
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	6,370,157.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,534,762.17
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	5,333.05
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	10,709.33
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)	685,894.76
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	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)	4,782,151.09
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)	1,660,189.88
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,756,232.16
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,835,840.36
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)	55,689,231.20

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

6.21%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/lic)
(Line A10 divided by Line B18)

6.04%

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>3,459,207.58</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(234,224.66)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(202,272.61)</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 (5.93%) 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 (5.93%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.93%) times Part III, Line B18); zero if positive	<u>(279,661.10)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(279,661.10)</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>5.71%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-139,830.55) is applied to the current year calculation and the remainder (\$-139,830.55) is deferred to one or more future years:	<u>5.96%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-93,220.37) is applied to the current year calculation and the remainder (\$-186,440.73) is deferred to one or more future years:	<u>6.04%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</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>(93,220.37)</u>

Unaudited Actuals
2011-12 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	0.00		251,212.07	251,212.07
2. State Lottery Revenue	8560	917,184.88		326,257.23	1,243,442.11
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)		917,184.88	0.00	577,469.30	1,494,654.18
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	738,450.35			738,450.35
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	178,734.53			178,734.53
4. Books and Supplies	4000-4999	0.00		65,815.97	65,815.97
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
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)		917,184.88	0.00	65,815.97	983,000.85
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	511,653.33	511,653.33
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	53,404,647.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	3,041,359.17
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	10,673.38
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,005.41
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	50,166.67
4. Other Transfers Out	All	9200	7200-7299	161,639.00
5. Interfund Transfers Out	All	9300	7600-7629	1,681,287.05
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	724,687.06
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	93,413.06
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)				2,729,871.63
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				47,633,416.45
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				47,633,416.45

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		6,573.53
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		6,573.53
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		6,573.53
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,246.25
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.)	43,672,415.16	6,622.70
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	43,672,415.16	6,622.70
B. Required effort (Line A.2 times 90%)	39,305,173.64	5,960.43
C. Current year expenditures (Line I.G and Line II.F)	47,633,416.45	7,246.25
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	72,918.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2] plus Line IV.A3a)				72,918.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	47,633,416.45	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,246.25
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0080 and 9000 (will be allocated based on factors input)	811,289.11	422,848.08	3,645,552.56	1,894,029.26	4,997,007.57	0.00	122,688.09	
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	296.85	296.85	296.85	296.85	252.44		40.00	
3100 Alternative Schools								
3200 Continuation Schools	6.49	6.49	6.49	6.49	3.75			
3300 Independent Study Centers	2.00	2.00	2.00	2.00	0.94			
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	124.48	124.48	124.48	124.48	14.91		46.20	
6000 ROP								
Other Goals Description								
7110 Nonagency - Educational	9.40	9.40	9.40	9.40	3.75			
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)					11.00			
-- Child Development (Fund 12)	60.65	60.65	60.65	60.65	0.94			
-- Cafeteria (Funds 13 & 61)					28.39			
C. Total Allocation Factors	499.87	499.87	499.87	499.87	316.12	0.00	86.20	

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	509.82	0.00	509.82	36.34	546.16	
1110	Regular Education, K-12	23,469,964.08	8,069,932.60	31,539,896.68	2,248,040.62	33,787,937.30	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	529,630.13	147,223.16	676,853.29	48,243.46	725,096.75	
3300	Independent Study Centers	81,546.90	41,960.79	123,507.69	8,803.15	132,310.84	
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	15,228.46	0.00	15,228.46	1,085.43	16,313.89	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	15,728.79	0.00	15,728.79	1,121.09	16,849.88	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	11,223,933.08	1,988,266.95	13,212,200.03	941,714.00	14,153,914.03	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	726,648.40	186,656.45	913,304.85	65,096.80	978,401.65	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	10,709.33	0.00	10,709.33	763.32	11,472.65	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				1,032.48	1,032.48	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				0.00	0.00	
----	Other Outgo				1,898,736.72	1,898,736.72	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		1,459,374.71	1,459,374.71	620,931.46	2,080,306.17	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(398,271.26)	(398,271.26)	
----	Total General Fund and Charter Schools Funds Expenditures	36,073,898.99	11,893,414.66	47,967,313.65	3,537,564.41	53,404,647.26	

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Direct Charged Costs (DCC)

Goal	Type of Program	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	Total
		(Functions 1000-1999)	(Functions 2100-2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000-4999)	(Functions 5000-5999)	(Functions 7000-7999, except 7210)*	(Functions 8100-8400)	(Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	509.82	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	509.82
1110	Regular Education, K-12	23,221,414.23	7,212.87	0.00	211,827.38	23,396.60	0.00	5,333.05			779.95	0.00	23,469,964.08
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	339,543.50	0.00	0.00	189,102.22	0.00	0.00	0.00			984.41	0.00	529,630.13
3300	Independent Study Centers	81,546.90	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	81,546.90
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	15,228.46	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	15,228.46
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	15,418.79	0.00	0.00	310.00	0.00	0.00	0.00			0.00	0.00	15,728.79
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	8,750,465.44	957,877.91	0.00	21,973.99	998,232.23	495,383.51	0.00			0.00	0.00	11,223,933.08
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	624,484.72	23,447.68	0.00	78,716.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	726,648.40
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	10,709.33	0.00	0.00	0.00	10,709.33
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		33,048,611.86	988,538.46	0.00	501,929.59	1,021,628.83	495,383.51	5,333.05	10,709.33	0.00	1,764.36	0.00	36,073,898.99

* 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	0.00
1110	Regular Education, K-12	4,022,602.85	3,990,397.92	56,931.83	8,069,932.60	
3100	Alternative Schools	0.00	0.00	0.00	0.00	
3200	Continuation Schools	87,945.74	59,277.42	0.00	147,223.16	
3300	Independent Study Centers	27,101.92	14,858.87	0.00	41,960.79	
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)	1,686,823.66	235,687.03	65,756.26	1,988,266.95	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	127,379.03	59,277.42	0.00	186,656.45	
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)		173,880.44		173,880.44	
--	Child Development (Fund 12)	821,865.80	14,858.87	0.00	836,724.67	
--	Cafeteria (Funds 13 and 61)		448,769.60		448,769.60	
Total Allocated Support Costs		6,773,719.00	4,997,007.57	122,688.09	11,893,414.66	

A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	685,894.76
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,647,811.66
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	602,129.23
5 Total Central Administration Costs in General Fund and Charter Schools Funds	3,935,835.65
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	36,073,898.99
2 Total Allocated Costs (from Form PCR, Column 2, Total)	11,893,414.66
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	47,967,313.65
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,660,189.88
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	3,756,232.16
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	1,835,840.36
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	7,252,262.40
D. Total Direct Charged and Allocated Costs (B3 + C5)	55,219,576.05
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	7.13%

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,032.48				1,032.48
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				1,898,736.72	1,898,736.72
Total Other Costs	1,032.48	0.00	0.00	1,898,736.72	1,899,769.20

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,461.73	6,604.73
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525	57.92	59.79
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,662.65	6,876.52
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,662.65	6,876.52
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	6,597.46	6,598.92
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	43,956,566.87	45,377,605.36
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	43,956,566.87	45,377,605.36
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	34,900,634.96	35,271,105.09
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	562,521.00	30,437.00
19. Less: Longer Day/Year Penalty	0287		3,015,706.00
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	115,483.00	84,113.00
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)	- - -	447,038.00	(3,069,382.00)
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	35,347,672.96	32,201,723.09

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	8,237,273.00	8,323,151.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	269,076.00	
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	8,506,349.00	8,323,151.00
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	26,841,323.96	23,878,572.09
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	25,166.00	23,134.00
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)	---	(25,166.00)	(23,134.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	26,816,157.96	23,855,438.09
43. Less: Revenue Limit State Apportionment Receipts	---	15,109,966.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	11,706,191.96	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	20,714.00	20,714.00
46. California High School Exit Exam	9002	194,085.00	194,085.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	25,177.00	25,177.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Description	2011-12 Actual	2012-13 Budget	% Diff.
SELPA Name: Tri-City (BX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	10,877,647.02	10,877,647.02	0.00%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants	4,271,308.00	4,271,308.00	0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	15,148,955.02	15,148,955.02	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.5, B, and C)	(228,439.96)	(228,439.96)	0.00%
E. Program Specialist/Regionalized Services Apportionment	14,920,515.06	14,920,515.06	0.00%
F. Low Incidence Materials and Equipment Apportionment	328,507.18	328,507.18	0.00%
G. Out of Home Care Apportionment	43,553.38	43,553.38	0.00%
H. NPS/LCI Extraordinary Cost Pool Apportionment	9,695.00	9,695.00	0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)			0.00%
K. Mental Health Apportionment	15,302,270.62	15,302,270.62	0.00%
L. Federal IDEA Local Assistance Grants - Preschool	1,905,943.00	1,547,999.00	-18.78%
M. Federal IDEA - Section 619 Preschool	123,101.00	123,101.00	0.00%
N. Other Federal Discretionary Grants	215,274.00	215,274.00	0.00%
O. Other Adjustments	80,559.00	80,559.00	0.00%
P. Total SELPA Revenues (Sum lines J through O)	17,627,147.62	17,269,203.62	-2.03%
II. ALLOCATION TO SELPA MEMBERS			
Culver City Unified (BX00)	5,822,093.76	5,940,469.76	2.03%
Beverly Hills Unified (BX01)	3,396,569.09	3,214,779.09	-5.35%
Santa Monica-Malibu Unified (BX03)	8,408,484.77	8,113,954.77	-3.50%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	17,627,147.62	17,269,203.62	-2.03%
Preparer Name: <u>Sean Kearney</u>			
Title: <u>Director of Fiscal Services</u>			
Phone: <u>310-842-4220 Ext. 4234</u>			

Current LEA: 19-64444-0000000 Culver City Unified		
Selected SELPA: BX		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
BX	Tri-City	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(21,826.45)	0.00	(398,271.26)				
Other Sources/Uses Detail					1,305,343.05	1,681,287.05		
Fund Reconciliation							0.00	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	737.18	0.00	87,406.36	0.00				
Other Sources/Uses Detail					1,318,944.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	30,976.25	0.00	222,744.56	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(9,886.98)	88,120.34	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					357,000.00	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	0.00	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	1,300,000.00		
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
2011-12 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	31,713.43	(31,713.43)	398,271.26	(398,271.26)	2,981,287.05	2,981,287.05	0.00	0.00

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	1.0	10.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	35.0	54.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	54.0
C. ENTER total number of miles driven to/from school	021/022	3,551.0	83,793.0
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)		32,305.95	505,540.70
B. Books & Supplies (Objects 4200, 4300, and 4400)		34.81	15,142.29
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	38,759.33
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	(80,730.38)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		0.00	16,671.57
7. Communications (Object 5900)		0.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		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)	096/095	32,340.76	495,383.51
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	32,340.76	495,383.51
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	224.06
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	32,340.76	495,159.45
K. Indirect Costs (Approved indirect cost rate of 5.93% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		1,917.81	29,376.24
L. Net Pupil Transportation Expense (Lines J and K)	100/101	34,258.57	524,535.69

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		34,258.57	524,535.69
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1			
2. ENTER payments by another LEA, included in Schedule II, Line C1			
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			0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	34,258.57	524,535.69
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	9.648	6.260
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	978.816	9,713.624
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	34,258.57	524,535.69
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

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