



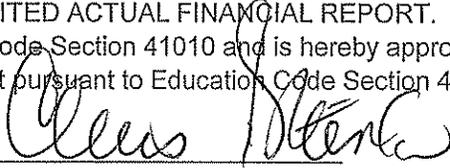
**2010-2011
UNAUDITED ACTUALS
STATE FINANCIAL REPORT**

BOARD APPROVED SEPTEMBER 6, 2011

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed  Date of Meeting: Sep 06, 2011

Clerk/Secretary of the Governing Board

(Original signature required)

To the Superintendent of Public Instruction:

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

Signed _____ Date: _____

County Superintendent/Designee

(Original signature required)

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

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

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Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all	

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to

zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance (objects 9710-9790) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]). PASSED

EXCESS-DESIGNATIONS_A - (F) - Legally restricted and other designation amounts reported in objects 9740 through 9780 should not create a negative undesignated/unappropriated balance (Object 9790) by fund and resource (for all funds except Fund 67). PASSED

EXCESS-DESIGNATIONS_B - (W) - Legally restricted and other designation amounts reported in Fund 67, Self-Insurance Fund, objects 9740 through 9780, with rare exceptions should not create a negative undesignated/unappropriated balance (Object 9790) by resource. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	4045	5300	-547.65
Explanation:Void Check- Vendor not entitled to payment.			
25	9010	6200	-235.59
Explanation:Reversal of accruals - vendor not due payment.			
35	7710	4400	-298.19
Explanation:Correction to resource for adjustment to state/local expenses.			
35	7710	6400	-172.00
Explanation:Correction to resource for adjustment to state/local expenses.			
40	9010	8625	-2,656,249.62
Explanation:Set-up payable for agreed upon redevelopment revenue that belongs			

to State for FY2003-2004 to 2007-2008.

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>VALUE</u>
40	9010	-2,464,506.55

Explanation:Set-up payable for agreed upon redevelopment revenue that belongs to State for FY2003-2004 to 2007-2008.

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line E. PASSED

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Adults in Correctional Facilities) must be completed. PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) should not be reported. PASSED

DAY-NO-ADA - (W) - If Community Day Schools Annual ADA is not reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported. PASSED

FUND51-IMPORT - (W) - If Fund 51 (Bond Interest and Redemption Fund) amounts are imported/keyed, supplemental data should be entered in Form 51A (Analysis of Bonded Indebtedness). PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided. PASSED

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved. PASSED

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374. PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%. PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%. PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive. PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero. PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero. PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 and/or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, should not exceed \$12. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,500 for Home-to-School or \$12,500 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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Unaudited Actuals
2011-12 Budget
Technical Review Checks

Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all	

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287,

8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587/0660), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL. PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42). PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587/0660, 0588, and 0589) in Form RL. PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5b. PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero). PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	407,975,025.79	22,104,293.00	430,079,318.79	403,099,964.00	21,515,806.00	424,615,770.00	-1.3%
2) Federal Revenue		8100-8299	2,034,865.62	97,630,497.04	99,665,362.66	1,856,923.00	66,985,758.00	68,842,681.00	-30.9%
3) Other State Revenue		8300-8599	82,157,507.86	78,371,060.10	160,528,567.96	68,839,923.00	80,894,970.00	149,734,893.00	-6.7%
4) Other Local Revenue		8600-8799	12,214,273.26	4,799,810.41	17,014,083.67	10,100,729.00	382,959.00	10,483,688.00	-38.4%
5) TOTAL, REVENUES			504,381,672.53	202,905,660.55	707,287,333.08	483,897,539.00	169,779,493.00	653,677,032.00	-7.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	225,173,194.27	122,111,728.43	347,284,922.70	226,430,081.00	87,796,674.00	314,226,755.00	-9.5%
2) Classified Salaries		2000-2999	62,821,232.31	38,549,485.64	101,370,717.95	62,075,561.00	37,225,562.00	99,301,123.00	-2.0%
3) Employee Benefits		3000-3999	100,658,522.85	56,967,341.63	157,625,864.48	108,233,609.00	49,811,433.00	158,045,042.00	0.3%
4) Books and Supplies		4000-4999	5,868,233.95	9,800,121.14	15,668,355.09	6,786,179.00	7,651,127.00	14,437,306.00	-7.9%
5) Services and Other Operating Expenditures		5000-5999	23,854,677.36	42,926,582.22	66,781,259.58	26,768,671.00	47,689,000.00	74,457,671.00	11.5%
6) Capital Outlay		6000-6999	753,181.74	1,073,942.23	1,827,123.97	649,933.00	171,842.00	821,775.00	-55.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,978.00	170,944.00	177,922.00	0.00	155,050.00	155,050.00	-12.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,352,809.85)	9,789,499.22	(1,563,310.63)	(9,537,217.00)	8,160,623.00	(1,376,594.00)	-11.9%
9) TOTAL, EXPENDITURES			407,783,210.63	281,389,644.51	689,172,855.14	421,406,817.00	238,661,311.00	660,068,128.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			96,598,461.90	(78,483,983.96)	18,114,477.94	62,490,722.00	(68,881,818.00)	(6,391,096.00)	-135.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,121,356.55	34,647.00	8,156,003.55	8,394,530.00	0.00	8,394,530.00	2.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(57,208,767.74)	57,208,767.74	0.00	(69,098,899.00)	69,098,899.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,330,124.29)	57,174,120.74	(8,156,003.55)	(77,493,429.00)	69,098,899.00	(8,394,530.00)	2.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,268,337.61	(21,309,863.22)	9,958,474.39	(15,002,707.00)	217,081.00	(14,785,626.00)	-248.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	65,903,923.76	34,067,452.26	99,971,376.02	97,172,261.37	12,757,589.04	109,929,850.41	10.0%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			65,903,923.76	34,067,452.26	99,971,376.02	97,172,261.37	12,757,589.04	109,929,850.41	10.0%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			65,903,923.76	34,067,452.26	99,971,376.02	97,172,261.37	12,757,589.04	109,929,850.41	10.0%
2) Ending Balance, June 30 (E + F1e)									
			97,172,261.37	12,757,589.04	109,929,850.41	82,169,554.37	12,974,670.04	95,144,224.41	-13.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash									
		9711	398,850.00	0.00	398,850.00				
Stores									
		9712	983,645.12	0.00	983,645.12				
Prepaid Expenditures									
		9713	205,096.33	0.00	205,096.33				
All Others									
		9719	0.00	0.00	0.00				
General Reserve									
		9730	0.00	0.00	0.00				
Legally Restricted Balance									
		9740	0.00	12,757,589.04	12,757,589.04				
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	13,946,577.17	0.00	13,946,577.17				
Designated for the Unrealized Gains of Investments and Cash in County Treasury									
		9775	0.00	0.00	0.00				
Other Designations									
		9780	4,525.03	0.00	4,525.03				
c) Undesignated Amount									
		9790	81,633,567.72	0.00	81,633,567.72				
d) Unappropriated Amount									
		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash									
		9711				406,650.00	0.00	406,650.00	
Stores									
		9712				1,400,000.00	0.00	1,400,000.00	
Prepaid Expenditures									
		9713				300,000.00	0.00	300,000.00	
All Others									
		9719				0.00	0.00	0.00	
b) Restricted									
		9740				0.00	12,974,670.04	12,974,670.04	
c) Committed									

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments		9780				66,699,128.27	0.00	66,699,128.27	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				13,363,776.10	0.00	13,363,776.10	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,341,252.07	33,828,263.42	40,169,515.49				
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	398,850.00	0.00	398,850.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	112,107,988.54	22,968,283.06	135,076,271.60				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	6,302,131.09	710,053.56	7,012,184.65				
6) Stores		9320	983,645.12	0.00	983,645.12				
7) Prepaid Expenditures		9330	205,096.33	0.00	205,096.33				
8) Other Current Assets		9340	35,701.42	0.00	35,701.42				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			126,374,664.57	57,506,600.04	183,881,264.61				
H. LIABILITIES									
1) Accounts Payable		9500	18,325,954.34	13,510,951.11	31,836,905.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	10,823,434.86	90,268.33	10,913,703.19				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	53,014.00	31,147,791.56	31,200,805.56				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			29,202,403.20	44,749,011.00	73,951,414.20				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			97,172,261.37	12,757,589.04	109,929,850.41				

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	352,964,604.00	0.00	352,964,604.00	350,671,143.00	0.00	350,671,143.00	-0.6%
Charter Schools General Purpose Entitlement - State Aid		8015	2,627,210.00	0.00	2,627,210.00	2,540,190.00	0.00	2,540,190.00	-3.3%
State Aid - Prior Years		8019	(231,044.73)	0.00	(231,044.73)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	572,482.94	0.00	572,482.94	572,483.00	0.00	572,483.00	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	1,076,767.89	0.00	1,076,767.89	39.00	0.00	39.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	56,382,016.12	0.00	56,382,016.12	58,978,523.00	0.00	58,978,523.00	4.6%
Unsecured Roll Taxes		8042	1,675,170.77	0.00	1,675,170.77	2,675,594.00	0.00	2,675,594.00	59.7%
Prior Years' Taxes		8043	3,988,720.91	0.00	3,988,720.91	4,023,568.00	0.00	4,023,568.00	0.9%
Supplemental Taxes		8044	1,198,146.37	0.00	1,198,146.37	1,645,925.00	0.00	1,645,925.00	37.4%
Education Revenue Augmentation Fund (ERAF)		8045	4,413,559.19	0.00	4,413,559.19	2,925,595.00	0.00	2,925,595.00	-33.7%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	3,509,747.83	0.00	3,509,747.83				
Community Redevelopment Funds (SB 617/699/1992)		8047	923,428.86	0.00	923,428.86	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	73,163.61	0.00	73,163.61	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	101,968.73	0.00	101,968.73	108,148.00	0.00	108,148.00	6.1%
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	(50,984.37)	0.00	(50,984.37)	(54,074.00)	0.00	(54,074.00)	6.1%
Subtotal, Revenue Limit Sources			429,224,958.12	0.00	429,224,958.12	424,087,134.00	0.00	424,087,134.00	-1.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(22,104,293.00)		(22,104,293.00)	(21,515,806.00)		(21,515,806.00)	-2.7%
Continuation Education ADA Transfer	2200	8091		1,761,227.00	1,761,227.00		1,779,031.00	1,779,031.00	1.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Education ADA Transfer	6500	8091		15,211,394.00	15,211,394.00		14,896,365.00	14,896,365.00	-2.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	5,131,672.00	5,131,672.00	0.00	4,840,410.00	4,840,410.00	-5.7%
PERS Reduction Transfer		8092	1,463,708.67	0.00	1,463,708.67	1,146,439.00	0.00	1,146,439.00	-21.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(609,348.00)	0.00	(609,348.00)	(617,803.00)	0.00	(617,803.00)	1.4%
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			407,975,025.79	22,104,293.00	430,079,318.79	403,099,964.00	21,515,806.00	424,615,770.00	-1.3%
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	19,581,223.51	19,581,223.51	0.00	13,365,350.00	13,365,350.00	-31.7%
Special Education Discretionary Grants		8182	0.00	2,483,383.04	2,483,383.04	0.00	1,555,841.00	1,555,841.00	-37.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	438,489.13	438,489.13	0.00	424,313.00	424,313.00	-3.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		65,184,177.96	65,184,177.96		44,779,607.00	44,779,607.00	-31.3%
Vocational and Applied Technology Education	3500-3699	8290		929,451.55	929,451.55		762,482.00	762,482.00	-18.0%
Safe and Drug Free Schools	3700-3799	8290		205,445.15	205,445.15		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	2,034,865.62	8,808,326.70	10,843,192.32	1,856,923.00	6,098,165.00	7,955,088.00	-26.6%
TOTAL, FEDERAL REVENUE			2,034,865.62	97,630,497.04	99,665,362.66	1,856,923.00	66,985,758.00	68,842,681.00	-30.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		1,728.00	1,728.00		0.00	0.00	-100.0%
Prior Years	2430	8319		4,752.00	4,752.00		0.00	0.00	-100.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		42,373,881.00	42,373,881.00		42,737,228.00	42,737,228.00	0.9%
Prior Years	6500	8319		36,087.00	36,087.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		5,976,825.00	5,976,825.00		5,958,874.00	5,958,874.00	-0.3%
Economic Impact Aid	7090-7091	8311		14,450,176.00	14,450,176.00		14,450,000.00	14,450,000.00	0.0%
Spec. Ed. Transportation	7240	8311		688,666.00	688,666.00		686,765.00	686,765.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	20,788,110.00	0.00	20,788,110.00	12,299,364.00	0.00	12,299,364.00	-40.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,465,987.00	0.00	3,465,987.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	9,930,981.43	1,571,679.43	11,502,660.86	9,465,455.00	1,492,302.00	10,957,757.00	-4.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	117,450.00	117,450.00	0.00	117,450.00	117,450.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		1,865.42	1,865.42		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,220,401.00	1,220,401.00		1,127,100.00	1,127,100.00	-7.6%
All Other State Revenue	All Other	8590	47,972,429.43	11,927,549.25	59,899,978.68	47,075,104.00	14,325,251.00	61,400,355.00	2.5%
TOTAL, OTHER STATE REVENUE			82,157,507.86	78,371,060.10	160,528,567.96	68,839,923.00	80,894,970.00	149,734,893.00	-6.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	41,316.14	0.00	41,316.14	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	20,725.23	0.00	20,725.23	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	906,227.39	295,445.40	1,201,672.79	814,972.00	0.00	814,972.00	-32.2%
Interest		8660	2,061,863.92	25,212.56	2,087,076.48	1,000,000.00	40,397.00	1,040,397.00	-50.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	50,984.37	0.00	50,984.37	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	9,133,156.21	4,479,152.45	13,612,308.66	8,285,757.00	342,562.00	8,628,319.00	-36.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,214,273.26	4,799,810.41	17,014,083.67	10,100,729.00	382,959.00	10,483,688.00	-38.4%
TOTAL, REVENUES			504,381,672.53	202,905,660.55	707,287,333.08	483,897,539.00	169,779,493.00	653,677,032.00	-7.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	204,450,712.93	78,188,090.11	282,638,803.04	207,400,944.00	59,876,258.00	267,277,202.00	-5.4%
Certificated Pupil Support Salaries		1200	4,644,130.19	21,892,337.66	26,536,467.85	3,960,158.00	17,431,571.00	21,391,729.00	-19.4%
Certificated Supervisors' and Administrators' Salaries		1300	14,400,144.08	7,483,735.70	21,883,879.78	12,856,434.00	4,488,445.00	17,344,879.00	-20.7%
Other Certificated Salaries		1900	1,678,207.07	14,547,564.96	16,225,772.03	2,212,545.00	6,000,400.00	8,212,945.00	-49.4%
TOTAL, CERTIFICATED SALARIES			225,173,194.27	122,111,728.43	347,284,922.70	226,430,081.00	87,796,674.00	314,226,755.00	-9.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	2,211,989.83	18,956,627.10	21,168,616.93	1,925,441.00	19,264,762.00	21,190,203.00	0.1%
Classified Support Salaries		2200	23,183,609.58	12,556,020.33	35,739,629.91	22,956,217.00	11,750,148.00	34,706,365.00	-2.9%
Classified Supervisors' and Administrators' Salaries		2300	17,410,630.07	4,048,478.73	21,459,108.80	17,132,242.00	3,677,994.00	20,810,236.00	-3.0%
Clerical, Technical and Office Salaries		2400	16,756,744.24	2,286,879.01	19,043,623.25	16,869,519.00	2,027,676.00	18,897,195.00	-0.8%
Other Classified Salaries		2900	3,258,258.59	701,480.47	3,959,739.06	3,192,142.00	504,982.00	3,697,124.00	-6.6%
TOTAL, CLASSIFIED SALARIES			62,821,232.31	38,549,485.64	101,370,717.95	62,075,561.00	37,225,562.00	99,301,123.00	-2.0%
EMPLOYEE BENEFITS									
STRS		3101-3102	18,503,123.93	9,931,625.32	28,434,749.25	18,685,213.00	7,066,739.00	25,751,952.00	-9.4%
PERS		3201-3202	6,074,735.25	3,417,627.23	9,492,362.48	6,204,530.00	3,999,105.00	10,203,635.00	7.5%
OASDI/Medicare/Alternative		3301-3302	7,480,670.46	4,256,117.78	11,736,788.24	7,706,036.00	3,963,600.00	11,669,636.00	-0.6%
Health and Welfare Benefits		3401-3402	54,894,873.36	31,838,073.47	86,732,946.83	55,688,829.00	26,838,291.00	82,527,120.00	-4.8%
Unemployment Insurance		3501-3502	2,129,303.19	1,185,316.03	3,314,619.22	4,617,561.00	1,654,162.00	6,271,723.00	89.2%
Workers' Compensation		3601-3602	6,410,139.69	3,573,576.85	9,983,716.54	6,415,956.00	2,687,580.00	9,103,536.00	-8.8%
OPEB, Allocated		3701-3702	231,003.25	128,781.15	359,784.40	490,869.00	446,583.00	937,452.00	160.6%
OPEB, Active Employees		3751-3752	3,960,766.99	2,344,021.44	6,304,788.43	7,649,989.00	2,957,293.00	10,607,282.00	68.2%
PERS Reduction		3801-3802	972,891.73	292,202.36	1,265,094.09	774,626.00	198,080.00	972,706.00	-23.1%
Other Employee Benefits		3901-3902	1,015.00	0.00	1,015.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			100,658,522.85	56,967,341.63	157,625,864.48	108,233,609.00	49,811,433.00	158,045,042.00	0.3%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	1,443,371.87	68,342.64	1,511,714.51	1,551,830.00	16,000.00	1,567,830.00	3.7%
Books and Other Reference Materials		4200	72,788.02	432,576.96	505,364.98	47,034.00	133,905.00	180,939.00	-64.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	4,061,538.36	6,111,603.49	10,173,141.85	4,906,793.00	6,818,797.00	11,725,590.00	15.3%
Noncapitalized Equipment		4400	290,366.76	3,183,797.77	3,474,164.53	276,697.00	676,275.00	952,972.00	-72.6%
Food		4700	168.94	3,800.28	3,969.22	3,825.00	6,150.00	9,975.00	151.3%
TOTAL, BOOKS AND SUPPLIES			5,868,233.95	9,800,121.14	15,668,355.09	6,786,179.00	7,651,127.00	14,437,306.00	-7.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	18,008,177.11	18,008,177.11	0.00	23,168,469.00	23,168,469.00	28.7%
Travel and Conferences		5200	305,461.80	728,303.68	1,033,765.48	370,265.00	408,948.00	779,213.00	-24.6%
Dues and Memberships		5300	86,211.80	55,381.35	141,593.15	90,737.00	44,189.00	134,926.00	-4.7%
Insurance		5400 - 5450	27,891.74	574.20	28,465.94	27,678.00	0.00	27,678.00	-2.8%
Operations and Housekeeping Services		5500	8,790,589.17	19,133.12	8,809,722.29	9,502,366.00	28,417.00	9,530,783.00	8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,827,446.24	1,003,412.13	4,830,858.37	4,026,111.00	551,588.00	4,577,699.00	-5.2%
Transfers of Direct Costs		5710	631,506.18	(631,506.18)	0.00	428,517.00	(428,517.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(883,283.39)	(617,406.24)	(1,500,689.63)	(751,956.00)	(113,388.00)	(865,344.00)	-42.3%
Professional/Consulting Services and Operating Expenditures		5800	8,539,270.43	24,284,893.59	32,824,164.02	10,380,322.00	23,967,398.00	34,347,720.00	4.6%
Communications		5900	2,529,583.39	75,619.46	2,605,202.85	2,694,631.00	61,896.00	2,756,527.00	5.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			23,854,677.36	42,926,582.22	66,781,259.58	26,768,671.00	47,689,000.00	74,457,671.00	11.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	2,000.00	118,601.33	120,601.33	0.00	0.00	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	122,893.79	672,579.86	795,473.65	56,000.00	24,000.00	80,000.00	-89.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	178,500.06	282,761.04	461,261.10	43,933.00	147,842.00	191,775.00	-58.4%
Equipment Replacement		6500	449,787.89	0.00	449,787.89	550,000.00	0.00	550,000.00	22.3%
TOTAL, CAPITAL OUTLAY			753,181.74	1,073,942.23	1,827,123.97	649,933.00	171,842.00	821,775.00	-55.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,978.00	0.00	6,978.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	53,494.00	53,494.00	0.00	37,600.00	37,600.00	-29.7%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	117,450.00	117,450.00	0.00	117,450.00	117,450.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,978.00	170,944.00	177,922.00	0.00	155,050.00	155,050.00	-12.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(9,789,499.22)	9,789,499.22	0.00	(8,160,623.00)	8,160,623.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,563,310.63)	0.00	(1,563,310.63)	(1,376,594.00)	0.00	(1,376,594.00)	-11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,352,809.85)	9,789,499.22	(1,563,310.63)	(9,537,217.00)	8,160,623.00	(1,376,594.00)	-11.9%
TOTAL, EXPENDITURES			407,783,210.63	281,389,644.51	689,172,855.14	421,406,817.00	238,661,311.00	660,068,128.00	-4.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	238,010.35	0.00	238,010.35	0.00	0.00	0.00	-100.0%
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	3,200,000.00	0.00	3,200,000.00	New
To: Cafeteria Fund		7616	196,821.20	0.00	196,821.20	196,821.00	0.00	196,821.00	0.0%
Other Authorized Interfund Transfers Out		7619	7,686,525.00	34,647.00	7,721,172.00	4,997,709.00	0.00	4,997,709.00	-35.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,121,356.55	34,647.00	8,156,003.55	8,394,530.00	0.00	8,394,530.00	2.9%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		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	(57,208,767.74)	57,208,767.74	0.00	(69,098,899.00)	69,098,899.00	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			(57,208,767.74)	57,208,767.74	0.00	(69,098,899.00)	69,098,899.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(65,330,124.29)	57,174,120.74	(8,156,003.55)	(77,493,429.00)	69,098,899.00	(8,394,530.00)	2.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	407,975,025.79	22,104,293.00	430,079,318.79	403,099,964.00	21,515,806.00	424,615,770.00	-0.5%
2) Federal Revenue		8100-8299	2,034,865.62	97,630,497.04	99,665,362.66	1,856,923.00	66,985,758.00	68,842,681.00	-30.9%
3) Other State Revenue		8300-8599	82,157,507.86	78,371,060.10	160,528,567.96	68,839,923.00	80,894,970.00	149,734,893.00	-6.7%
4) Other Local Revenue		8600-8799	12,214,273.26	4,799,810.41	17,014,083.67	10,100,729.00	382,959.00	10,483,688.00	-38.4%
5) TOTAL, REVENUES			504,381,672.53	202,905,660.55	707,287,333.08	483,897,539.00	169,779,493.00	653,677,032.00	-7.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		277,364,243.47	173,161,830.53	450,526,074.00	285,357,373.00	154,712,460.00	440,069,833.00	-2.3%
2) Instruction - Related Services	2000-2999		35,545,892.67	42,388,015.25	77,933,907.92	34,989,075.00	26,138,946.00	61,128,021.00	-21.6%
3) Pupil Services	3000-3999		13,503,359.13	37,526,931.28	51,030,290.41	11,901,320.00	32,159,999.00	44,061,319.00	-13.7%
4) Ancillary Services	4000-4999		855,458.58	8,245.21	863,703.79	530,867.00	6,367.00	537,234.00	-37.8%
5) Community Services	5000-5999		6,343,635.09	412,084.86	6,755,719.95	5,595,283.00	327,130.00	5,922,413.00	-12.3%
6) Enterprise	6000-6999		14,402.82	0.00	14,402.82	0.00	0.00	0.00	-100.0%
7) General Administration	7000-7999		16,789,125.60	9,818,501.79	26,607,627.39	21,863,961.00	8,164,097.00	30,028,058.00	12.9%
8) Plant Services	8000-8999		57,360,115.27	17,903,091.59	75,263,206.86	61,168,938.00	16,997,262.00	78,166,200.00	3.9%
9) Other Outgo	9000-9999	Except 7600-7699	6,978.00	170,944.00	177,922.00	0.00	155,050.00	155,050.00	-12.9%
10) TOTAL, EXPENDITURES			407,783,210.63	281,389,644.51	689,172,855.14	421,406,817.00	238,661,311.00	660,068,128.00	-4.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			96,598,461.90	(78,483,983.96)	18,114,477.94	62,490,722.00	(68,881,818.00)	(6,391,096.00)	-135.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,121,356.55	34,647.00	8,156,003.55	8,394,530.00	0.00	8,394,530.00	2.9%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(57,208,767.74)	57,208,767.74	0.00	(69,098,899.00)	69,098,899.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(65,330,124.29)	57,174,120.74	(8,156,003.55)	(77,493,429.00)	69,098,899.00	(8,394,530.00)	2.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			31,268,337.61	(21,309,863.22)	9,958,474.39	(15,002,707.00)	217,081.00	(14,785,626.00)	-248.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	65,903,923.76	34,067,452.26	99,971,376.02	97,172,261.37	12,757,589.04	109,929,850.41	10.0%
b) Audit Adjustments									
		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)									
			65,903,923.76	34,067,452.26	99,971,376.02	97,172,261.37	12,757,589.04	109,929,850.41	10.0%
d) Other Restatements									
		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			65,903,923.76	34,067,452.26	99,971,376.02	97,172,261.37	12,757,589.04	109,929,850.41	10.0%
2) Ending Balance, June 30 (E + F1e)									
			97,172,261.37	12,757,589.04	109,929,850.41	82,169,554.37	12,974,670.04	95,144,224.41	-13.5%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash									
		9711	398,850.00	0.00	398,850.00				
Stores									
		9712	983,645.12	0.00	983,645.12				
Prepaid Expenditures									
		9713	205,096.33	0.00	205,096.33				
All Others									
		9719	0.00	0.00	0.00				
General Reserve									
		9730	0.00	0.00	0.00				
Legally Restricted Balance									
		9740	0.00	12,757,589.04	12,757,589.04				
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	13,946,577.17	0.00	13,946,577.17				
Designated for the Unrealized Gains of Investments and Cash in County Treasury									
		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)									
		9780	4,525.03	0.00	4,525.03				
c) Undesignated Amount									
		9790	81,633,567.72	0.00	81,633,567.72				
d) Unappropriated Amount									
		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash									
		9711				406,650.00	0.00	406,650.00	
Stores									
		9712				1,400,000.00	0.00	1,400,000.00	
Prepaid Expenditures									
		9713				300,000.00	0.00	300,000.00	
All Others									
		9719				0.00	0.00	0.00	
b) Restricted									
		9740				0.00	12,974,670.04	12,974,670.04	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
c) Committed									
Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments (by Resource/Object)		9780				66,699,128.27	0.00	66,699,128.27	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				13,363,776.10	0.00	13,363,776.10	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
2900	Other Restricted Revenue Limit Sources	49,300.19	49,300.19
5640	Medi-Cal Billing Option	2,184,572.35	2,401,653.35
6286	English Language Acquisition Program, Teacher Training & Student A	1,522,901.19	1,522,901.19
6300	Lottery: Instructional Materials	3,251,747.52	3,251,747.52
7090	Economic Impact Aid (EIA)	317,310.15	317,310.15
7091	Economic Impact Aid: Limited English Proficiency (LEP)	3,228,610.96	3,228,610.96
7400	Quality Education Investment Act	72,391.48	72,391.48
9010	Other Restricted Local	2,130,755.20	2,130,755.20
Total, Restricted Balance		12,757,589.04	12,974,670.04

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	638,611.00	515,596.00	-19.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,244,852.03	890,000.00	-28.5%
5) TOTAL, REVENUES			1,883,463.03	1,405,596.00	-25.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,356,175.47	908,094.00	-61.5%
2) Classified Salaries		2000-2999	957,008.11	111,141.00	-88.4%
3) Employee Benefits		3000-3999	1,012,226.18	375,490.00	-62.9%
4) Books and Supplies		4000-4999	72,971.01	1,718.00	-97.6%
5) Services and Other Operating Expenditures		5000-5999	340,711.25	5,550.00	-98.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	161,873.51	3,603.00	-97.8%
9) TOTAL, EXPENDITURES			4,900,965.53	1,405,596.00	-71.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,017,502.50)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,506,002.00	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			3,506,002.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			488,499.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	389,993.77	878,493.27	125.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			389,993.77	878,493.27	125.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,993.77	878,493.27	125.3%
2) Ending Balance, June 30 (E + F1e)			878,493.27	878,493.27	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	121,133.87		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	757,359.40		
Adult Education	0000	9780	755,990.60		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		121,133.87	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		757,359.40	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	634,299.31		
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	641,187.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	67,398.34		
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			1,342,885.57		
H. LIABILITIES					
1) Accounts Payable		9500	241,827.52		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	186,457.82		
4) Current Loans		9640			
5) Deferred Revenue		9650	36,106.96		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			464,392.30		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			878,493.27		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	123,015.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	515,596.00	515,596.00	0.0%
TOTAL, FEDERAL REVENUE			638,611.00	515,596.00	-19.3%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	22,308.38	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,222,543.65	890,000.00	-27.2%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,244,852.03	890,000.00	-28.5%
TOTAL, REVENUES			1,883,463.03	1,405,596.00	-25.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,825,050.60	739,464.00	-59.5%
Certificated Pupil Support Salaries		1200	186,238.07	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	219,111.12	112,191.00	-48.8%
Other Certificated Salaries		1900	125,775.68	56,439.00	-55.1%
TOTAL, CERTIFICATED SALARIES			2,356,175.47	908,094.00	-61.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	179,759.66	77,112.00	-57.1%
Classified Support Salaries		2200	178,357.41	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	156,809.30	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	363,692.50	34,029.00	-90.6%
Other Classified Salaries		2900	78,389.24	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			957,008.11	111,141.00	-88.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	180,742.90	74,479.00	-58.8%
PERS		3201-3202	92,922.72	12,606.00	-86.4%
OASDI/Medicare/Alternative		3301-3302	102,467.77	21,674.00	-78.8%
Health and Welfare Benefits		3401-3402	483,565.39	198,834.00	-58.9%
Unemployment Insurance		3501-3502	25,358.11	16,324.00	-35.6%
Workers' Compensation		3601-3602	73,570.27	22,507.00	-69.4%
OPEB, Allocated		3701-3702	2,651.24	1,724.00	-35.0%
OPEB, Active Employees		3751-3752	38,143.23	27,320.00	-28.4%
PERS Reduction		3801-3802	12,804.55	22.00	-99.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,012,226.18	375,490.00	-62.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	9,973.32	0.00	-100.0%
Books and Other Reference Materials		4200	2,095.43	0.00	-100.0%
Materials and Supplies		4300	53,333.38	1,718.00	-96.8%
Noncapitalized Equipment		4400	7,568.88	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			72,971.01	1,718.00	-97.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,802.22	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	62,800.88	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	37,621.89	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	61,152.22	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	144,923.40	5,550.00	-96.2%
Communications		5900	22,410.64	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			340,711.25	5,550.00	-98.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	161,873.51	3,603.00	-97.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			161,873.51	3,603.00	-97.8%
TOTAL, EXPENDITURES			4,900,965.53	1,405,596.00	-71.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,506,002.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,506,002.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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)			3,506,002.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	638,611.00	515,596.00	-19.3%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,244,852.03	890,000.00	-28.5%
5) TOTAL, REVENUES			1,883,463.03	1,405,596.00	-25.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,672,989.49	1,192,925.00	-55.4%
2) Instruction - Related Services	2000-2999		1,268,026.29	209,068.00	-83.5%
3) Pupil Services	3000-3999		269,393.92	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		161,873.51	3,603.00	-97.8%
8) Plant Services	8000-8999		528,682.32	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,900,965.53	1,405,596.00	-71.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(3,017,502.50)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,506,002.00	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			3,506,002.00	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			488,499.50	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	389,993.77	878,493.27	125.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			389,993.77	878,493.27	125.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,993.77	878,493.27	125.3%
2) Ending Balance, June 30 (E + F1e)			878,493.27	878,493.27	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	121,133.87		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	757,359.40		
Adult Education	0000	9780	755,990.60		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		121,133.87	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		757,359.40	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
6300	Lottery: Instructional Materials	66,022.16	66,022.16
9010	Other Restricted Local	55,111.71	55,111.71
Total, Restricted Balance		<u>121,133.87</u>	<u>121,133.87</u>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,766,471.37	21,058,893.00	-7.5%
3) Other State Revenue		8300-8599	6,824,786.75	6,165,383.00	-9.7%
4) Other Local Revenue		8600-8799	1,192,671.16	1,140,665.00	-4.4%
5) TOTAL, REVENUES			30,783,929.28	28,364,941.00	-7.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	11,250,723.42	10,400,783.00	-7.6%
2) Classified Salaries		2000-2999	6,603,237.86	5,746,067.00	-13.0%
3) Employee Benefits		3000-3999	7,688,903.29	8,276,615.00	7.6%
4) Books and Supplies		4000-4999	1,798,454.44	1,071,782.00	-40.4%
5) Services and Other Operating Expenditures		5000-5999	2,412,048.96	1,789,632.00	-25.8%
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	1,167,939.12	1,080,062.00	-7.5%
9) TOTAL, EXPENDITURES			30,921,307.09	28,364,941.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(137,377.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	238,010.35	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			238,010.35	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,632.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	270,894.36	371,526.90	37.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			270,894.36	371,526.90	37.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			270,894.36	371,526.90	37.1%
2) Ending Balance, June 30 (E + F1e)					
			371,526.90	371,526.90	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	371,526.90		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		371,526.90	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,012,051.40		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,187,740.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	257,244.83		
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			4,457,037.13		
H. LIABILITIES					
1) Accounts Payable		9500	1,090,576.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,924,893.73		
4) Current Loans		9640			
5) Deferred Revenue		9650	70,040.32		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,085,510.23		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			371,526.90		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	652,400.23	498,000.00	-23.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	22,114,071.14	20,560,893.00	-7.0%
TOTAL, FEDERAL REVENUE			22,766,471.37	21,058,893.00	-7.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	37,236.96	35,000.00	-6.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	6,787,549.79	6,130,383.00	-9.7%
All Other State Revenue	All Other	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,824,786.75	6,165,383.00	-9.7%
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	37,551.86	40,000.00	6.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	475,948.08	424,391.00	-10.8%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	525,854.50	526,694.00	0.2%
Other Local Revenue					
All Other Local Revenue		8699	153,316.72	149,580.00	-2.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,192,671.16	1,140,665.00	-4.4%
TOTAL, REVENUES			30,783,929.28	28,364,941.00	-7.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	9,822,177.22	9,265,837.00	-5.7%
Certificated Pupil Support Salaries		1200	108,137.97	91,320.00	-15.6%
Certificated Supervisors' and Administrators' Salaries		1300	407,683.50	365,343.00	-10.4%
Other Certificated Salaries		1900	912,724.73	678,283.00	-25.7%
TOTAL, CERTIFICATED SALARIES			11,250,723.42	10,400,783.00	-7.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	3,118,528.48	2,506,834.00	-19.6%
Classified Support Salaries		2200	1,953,340.38	1,809,700.00	-7.4%
Classified Supervisors' and Administrators' Salaries		2300	679,645.89	688,709.00	1.3%
Clerical, Technical and Office Salaries		2400	851,723.11	740,824.00	-13.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,603,237.86	5,746,067.00	-13.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	877,590.32	824,669.00	-6.0%
PERS		3201-3202	599,349.76	541,372.00	-9.7%
OASDI/Medicare/Alternative		3301-3302	617,645.73	522,064.00	-15.5%
Health and Welfare Benefits		3401-3402	4,679,611.03	5,126,875.00	9.6%
Unemployment Insurance		3501-3502	134,596.05	167,194.00	24.2%
Workers' Compensation		3601-3602	397,406.19	340,830.00	-14.2%
OPEB, Allocated		3701-3702	14,320.13	26,581.00	85.6%
OPEB, Active Employees		3751-3752	357,409.98	718,283.00	101.0%
PERS Reduction		3801-3802	10,974.10	8,747.00	-20.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,688,903.29	8,276,615.00	7.6%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	14,014.32	750.00	-94.6%
Materials and Supplies		4300	794,880.27	309,567.00	-61.1%
Noncapitalized Equipment		4400	184,837.87	4,000.00	-97.8%
Food		4700	804,721.98	757,465.00	-5.9%
TOTAL, BOOKS AND SUPPLIES			1,798,454.44	1,071,782.00	-40.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	107,839.35	68,885.00	-36.1%
Dues and Memberships		5300	600.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	165,012.40	213,548.00	29.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,191,606.87	731,101.00	-38.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	607,053.67	94,138.00	-84.5%
Professional/Consulting Services and Operating Expenditures		5800	269,519.39	603,792.00	124.0%
Communications		5900	70,417.28	78,168.00	11.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,412,048.96	1,789,632.00	-25.8%
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	1,167,939.12	1,080,062.00	-7.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,167,939.12	1,080,062.00	-7.5%
TOTAL, EXPENDITURES			30,921,307.09	28,364,941.00	-8.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	238,010.35	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			238,010.35	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			238,010.35	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,766,471.37	21,058,893.00	-7.5%
3) Other State Revenue		8300-8599	6,824,786.75	6,165,383.00	-9.7%
4) Other Local Revenue		8600-8799	1,192,671.16	1,140,665.00	-4.4%
5) TOTAL, REVENUES			30,783,929.28	28,364,941.00	-7.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		18,932,169.48	17,769,821.00	-6.1%
2) Instruction - Related Services	2000-2999		4,283,592.23	3,827,274.00	-10.7%
3) Pupil Services	3000-3999		3,008,949.57	3,020,322.00	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		1,167,939.12	1,080,062.00	-7.5%
8) Plant Services	8000-8999		3,528,656.69	2,667,462.00	-24.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			30,921,307.09	28,364,941.00	-8.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(137,377.81)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	238,010.35	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			238,010.35	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,632.54	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	270,894.36	371,526.90	37.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			270,894.36	371,526.90	37.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			270,894.36	371,526.90	37.1%
2) Ending Balance, June 30 (E + F1e)			371,526.90	371,526.90	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	371,526.90		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		371,526.90	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	340,351.84	340,351.84
9010	Other Restricted Local	31,175.06	31,175.06
Total, Restricted Balance		<u>371,526.90</u>	<u>371,526.90</u>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,233,649.94	26,814,115.00	2.2%
3) Other State Revenue		8300-8599	2,294,797.59	2,440,344.00	6.3%
4) Other Local Revenue		8600-8799	5,574,626.77	5,429,423.00	-2.6%
5) TOTAL, REVENUES			34,103,074.30	34,683,882.00	1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	13,497,333.77	13,521,224.00	0.2%
3) Employee Benefits		3000-3999	6,309,796.41	7,140,116.00	13.2%
4) Books and Supplies		4000-4999	10,771,594.83	11,434,454.00	6.2%
5) Services and Other Operating Expenditures		5000-5999	1,520,442.01	1,826,664.00	20.1%
6) Capital Outlay		6000-6999	396,177.11	515,000.00	30.0%
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	233,498.00	292,929.00	25.5%
9) TOTAL, EXPENDITURES			32,728,842.13	34,730,387.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,374,232.17	(46,505.00)	-103.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.20	196,821.00	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			196,821.20	196,821.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,571,053.37	150,316.00	-90.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,703,695.00	6,274,748.37	33.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,703,695.00	6,274,748.37	33.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,703,695.00	6,274,748.37	33.4%
2) Ending Balance, June 30 (E + F1e)			6,274,748.37	6,425,064.37	2.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	1,410.00		
Stores		9712	1,309,474.93		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	4,963,863.44		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		6,425,064.37	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	854,712.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,899,526.60		
c) in Revolving Fund		9130	1,410.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	2,485.40		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	77,582.88		
4) Due from Grantor Government		9290	5,648,113.25		
5) Due from Other Funds		9310	294,996.29		
6) Stores		9320	1,309,474.93		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			11,088,302.31		
H. LIABILITIES					
1) Accounts Payable		9500	1,216,988.07		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,596,565.87		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,813,553.94		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,274,748.37		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	26,233,649.94	26,814,115.00	2.2%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			26,233,649.94	26,814,115.00	2.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	2,294,797.59	2,440,344.00	6.3%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,294,797.59	2,440,344.00	6.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	5,546,081.20	5,412,423.00	-2.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	28,545.57	17,000.00	-40.4%
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	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,574,626.77	5,429,423.00	-2.6%
TOTAL, REVENUES			34,103,074.30	34,683,882.00	1.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	7,165,741.97	7,199,066.00	0.5%
Classified Supervisors' and Administrators' Salaries		2300	4,479,573.30	4,476,336.00	-0.1%
Clerical, Technical and Office Salaries		2400	1,181,791.28	1,185,429.00	0.3%
Other Classified Salaries		2900	670,227.22	660,393.00	-1.5%
TOTAL, CLASSIFIED SALARIES			13,497,333.77	13,521,224.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,071,975.90	1,395,962.00	30.2%
OASDI/Medicare/Alternative		3301-3302	980,387.22	951,383.00	-3.0%
Health and Welfare Benefits		3401-3402	3,412,288.69	3,583,581.00	5.0%
Unemployment Insurance		3501-3502	97,771.75	202,360.00	107.0%
Workers' Compensation		3601-3602	301,206.96	279,030.00	-7.4%
OPEB, Allocated		3701-3702	10,853.89	21,367.00	96.9%
OPEB, Active Employees		3751-3752	267,634.85	548,491.00	104.9%
PERS Reduction		3801-3802	167,677.15	157,942.00	-5.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,309,796.41	7,140,116.00	13.2%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,445,249.89	1,575,246.00	9.0%
Noncapitalized Equipment		4400	44,348.41	137,640.00	210.4%
Food		4700	9,281,996.53	9,721,568.00	4.7%
TOTAL, BOOKS AND SUPPLIES			10,771,594.83	11,434,454.00	6.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,407.16	8,070.00	8.9%
Dues and Memberships		5300	1,122.15	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	288,683.88	297,853.00	3.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	179,122.84	385,572.00	115.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	788,230.43	764,208.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	195,602.00	263,450.00	34.7%
Communications		5900	60,273.55	107,511.00	78.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,520,442.01	1,826,664.00	20.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	20,000.00	New
Equipment		6400	11,457.90	19,000.00	65.8%
Equipment Replacement		6500	384,719.21	476,000.00	23.7%
TOTAL, CAPITAL OUTLAY			396,177.11	515,000.00	30.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	233,498.00	292,929.00	25.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			233,498.00	292,929.00	25.5%
TOTAL, EXPENDITURES			32,728,842.13	34,730,387.00	6.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	196,821.20	196,821.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			196,821.20	196,821.00	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)			196,821.20	196,821.00	0.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	26,233,649.94	26,814,115.00	2.2%
3) Other State Revenue		8300-8599	2,294,797.59	2,440,344.00	6.3%
4) Other Local Revenue		8600-8799	5,574,626.77	5,429,423.00	-2.6%
5) TOTAL, REVENUES			34,103,074.30	34,683,882.00	1.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		29,512,551.84	30,613,927.00	3.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		233,498.00	292,929.00	25.5%
8) Plant Services	8000-8999		2,982,792.29	3,823,531.00	28.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			32,728,842.13	34,730,387.00	6.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,374,232.17	(46,505.00)	-103.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	196,821.20	196,821.00	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			196,821.20	196,821.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,571,053.37	150,316.00	-90.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,703,695.00	6,274,748.37	33.4%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,703,695.00	6,274,748.37	33.4%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,703,695.00	6,274,748.37	33.4%
2) Ending Balance, June 30 (E + F1e)			6,274,748.37	6,425,064.37	2.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	1,410.00		
		9712	1,309,474.93		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	0.00		
c) Undesignated Amount			4,963,863.44		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Reserve for					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted				6,425,064.37	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		0.00	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49,442.71	100,000.00	102.3%
5) TOTAL, REVENUES			49,442.71	100,000.00	102.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,477.19	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,812,791.46	2,000,000.00	10.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,831,268.65	2,000,000.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,781,825.94)	(1,900,000.00)	6.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	6,300,000.00	103.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,100,000.00	6,300,000.00	103.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,318,174.06	4,400,000.00	233.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	5,205,745.11	6,523,919.17	25.3%
b) Audit Adjustments			0.00	0.00	0.0%
		9793			
c) As of July 1 - Audited (F1a + F1b)			5,205,745.11	6,523,919.17	25.3%
d) Other Restatements			0.00	0.00	0.0%
		9795			
e) Adjusted Beginning Balance (F1c + F1d)			5,205,745.11	6,523,919.17	25.3%
2) Ending Balance, June 30 (E + F1e)			6,523,919.17	10,923,919.17	67.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash			0.00		
		9711			
Stores			0.00		
		9712			
Prepaid Expenditures			0.00		
		9713			
All Others			0.00		
		9719			
General Reserve			0.00		
		9730			
Legally Restricted Balance			0.00		
		9740			
b) Designated Amounts					
Designated for Economic Uncertainties			0.00		
		9770			
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury			0.00		
		9775			
Other Designations			0.00		
		9780			
c) Undesignated Amount			6,523,919.17		
		9790			
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
		9711			
Stores				0.00	
		9712			
Prepaid Expenditures				0.00	
		9713			
All Others				0.00	
		9719			
b) Restricted				0.00	
		9740			
c) Committed					
Stabilization Arrangements				0.00	
		9750			
Other Commitments				10,923,920.08	
		9760			
d) Assigned					
Other Assignments				0.00	
		9780			
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties				0.00	
		9789			
Unassigned/Unappropriated Amount				(0.91)	
		9790			

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,637,742.13		
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	12,115.77		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,100,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			6,749,857.90		
H. LIABILITIES					
1) Accounts Payable		9500	224,217.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,721.30		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			225,938.73		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,523,919.17		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	49,442.71	100,000.00	102.3%
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			49,442.71	100,000.00	102.3%
TOTAL, REVENUES			49,442.71	100,000.00	102.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,477.19	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,477.19	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,807,036.46	2,000,000.00	10.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,755.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,812,791.46	2,000,000.00	10.3%
CAPITAL OUTLAY					
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)					
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			1,831,268.65	2,000,000.00	9.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	3,100,000.00	6,300,000.00	103.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,100,000.00	6,300,000.00	103.2%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
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)			3,100,000.00	6,300,000.00	103.2%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	49,442.71	100,000.00	102.3%
5) TOTAL, REVENUES			49,442.71	100,000.00	102.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,831,268.65	2,000,000.00	9.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,831,268.65	2,000,000.00	9.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,781,825.94)	(1,900,000.00)	6.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,100,000.00	6,300,000.00	103.2%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,100,000.00	6,300,000.00	103.2%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,318,174.06	4,400,000.00	233.8%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	5,205,745.11	6,523,919.17	25.3%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				5,205,745.11	6,523,919.17	25.3%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				5,205,745.11	6,523,919.17	25.3%
2) Ending Balance, June 30 (E + F1e)				6,523,919.17	10,923,919.17	67.4%
Components of Ending Fund Balance (Actuals)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
General Reserve			9730	0.00		
Legally Restricted Balance			9740	0.00		
b) Designated Amounts						
Designated for Economic Uncertainties			9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00		
Other Designations (by Resource/Object)			9780	0.00		
c) Undesignated Amount			9790	6,523,919.17		
d) Unappropriated Amount			9790			
Components of Ending Fund Balance (Budget)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
b) Restricted			9740	0.00		
c) Committed						
Stabilization Arrangements			9750	0.00		
Other Commitments (by Resource/Object)			9760	10,923,920.08		
d) Assigned						
Other Assignments (by Resource/Object)			9780	0.00		
e) Unassigned/Unappropriated						
Reserve for Economic Uncertainties			9789	0.00		
Unassigned/Unappropriated Amount			9790	(0.91)		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,286.53	0.00	-100.0%
5) TOTAL, REVENUES			3,286.53	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,286.53	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,286.53	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	249,293.83	252,580.36	1.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			249,293.83	252,580.36	1.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			249,293.83	252,580.36	1.3%
2) Ending Balance, June 30 (E + F1e)			252,580.36	252,580.36	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount			252,580.36		
d) Unappropriated Amount					
9790					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted				0.00	
9740					
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		252,580.36	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	251,818.05		
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	762.31		
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			252,580.36		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			252,580.36		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,286.53	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,286.53	0.00	-100.0%
TOTAL, REVENUES			3,286.53	0.00	-100.0%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,286.53	0.00	-100.0%
5) TOTAL, REVENUES			3,286.53	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,286.53	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,286.53	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	249,293.83	252,580.36	1.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			249,293.83	252,580.36	1.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			249,293.83	252,580.36	1.3%
2) Ending Balance, June 30 (E + F1e)					
			252,580.36	252,580.36	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	0.00		
c) Undesignated Amount					
		9790	252,580.36		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		252,580.36	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,360,674.04	3,297,000.00	-1.9%
5) TOTAL, REVENUES			3,360,674.04	3,297,000.00	-1.9%
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	9,185.19	2,317,428.00	25130.0%
5) Services and Other Operating Expenditures		5000-5999	6,852,284.96	14,033,054.00	104.8%
6) Capital Outlay		6000-6999	29,280,468.58	142,486,934.00	386.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,141,938.73	158,837,416.00	339.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,781,264.69)	(155,540,416.00)	374.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,100,000.00	3,100,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	74,947,219.43	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			71,847,219.43	(3,100,000.00)	-104.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,065,954.74	(158,640,416.00)	-506.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,819,594.26	266,885,549.00	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,819,594.26	266,885,549.00	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,819,594.26	266,885,549.00	17.1%
2) Ending Balance, June 30 (E + F1e)			266,885,549.00	108,245,133.00	-59.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	266,885,549.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		108,245,133.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	275,079,639.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	768,399.28		
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			275,848,038.73		
H. LIABILITIES					
1) Accounts Payable		9500	5,853,817.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,108,672.32		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,962,489.73		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			266,885,549.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	2,974,684.79	3,297,000.00	10.8%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	385,989.25	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,360,674.04	3,297,000.00	-1.9%
TOTAL, REVENUES			3,360,674.04	3,297,000.00	-1.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	9,185.19	2,317,428.00	25130.0%
TOTAL, BOOKS AND SUPPLIES			9,185.19	2,317,428.00	25130.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	6,295.00	0.00	-100.0%
Insurance		5400-5450	26,766.66	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,343.72	43,575.00	226.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	101.42	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,804,159.85	13,989,479.00	105.6%
Communications		5900	1,618.31	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,852,284.96	14,033,054.00	104.8%
CAPITAL OUTLAY					
Land		6100	1,754,353.30	2,477,348.00	41.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	27,316,292.76	140,009,586.00	412.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	209,822.52	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,280,468.58	142,486,934.00	386.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,141,938.73	158,837,416.00	339.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	3,100,000.00	3,100,000.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,100,000.00	3,100,000.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	74,947,219.43	0.00	-100.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			74,947,219.43	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			71,847,219.43	(3,100,000.00)	-104.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,360,674.04	3,297,000.00	-1.9%
5) TOTAL, REVENUES			3,360,674.04	3,297,000.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		36,139,938.73	158,837,416.00	339.5%
9) Other Outgo	9000-9999	Except 7600-7699	2,000.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			36,141,938.73	158,837,416.00	339.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(32,781,264.69)	(155,540,416.00)	374.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,100,000.00	3,100,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	74,947,219.43	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			71,847,219.43	(3,100,000.00)	-104.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			39,065,954.74	(158,640,416.00)	-506.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	227,819,594.26	266,885,549.00	17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			227,819,594.26	266,885,549.00	17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			227,819,594.26	266,885,549.00	17.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	266,885,549.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		108,245,133.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,747,954.20	1,070,000.00	-38.8%
5) TOTAL, REVENUES			1,747,954.20	1,070,000.00	-38.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	172,186.46	66,203.00	-61.6%
6) Capital Outlay		6000-6999	(235.59)	200.00	-184.9%
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			171,950.87	66,403.00	-61.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,576,003.33	1,003,597.00	-36.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,576,003.33	1,003,597.00	-36.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,208,369.47	7,784,372.80	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,208,369.47	7,784,372.80	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,208,369.47	7,784,372.80	25.4%
2) Ending Balance, June 30 (E + F1e)			7,784,372.80	8,787,969.80	12.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	7,784,372.80		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		8,787,969.80	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	7,698,529.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	42,595.46		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	99,383.54		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			7,840,508.09		
H. LIABILITIES					
1) Accounts Payable		9500	15,862.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	40,273.23		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			56,135.29		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,784,372.80		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	88,906.34	70,000.00	-21.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	1,659,047.86	1,000,000.00	-39.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,747,954.20	1,070,000.00	-38.8%
TOTAL, REVENUES			1,747,954.20	1,070,000.00	-38.8%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,603.16	14,603.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	40,543.23	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	117,040.07	51,600.00	-55.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			172,186.46	66,203.00	-61.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(235.59)	200.00	-184.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(235.59)	200.00	-184.9%
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					
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			171,950.87	66,403.00	-61.4%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,747,954.20	1,070,000.00	-38.8%
5) TOTAL, REVENUES			1,747,954.20	1,070,000.00	-38.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		171,950.87	66,403.00	-61.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			171,950.87	66,403.00	-61.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,576,003.33	1,003,597.00	-36.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,576,003.33	1,003,597.00	-36.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,208,369.47	7,784,372.80	25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,208,369.47	7,784,372.80	25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,208,369.47	7,784,372.80	25.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	7,784,372.80		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		8,787,969.80	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	448.78	0.00	-100.0%
5) TOTAL, REVENUES			448.78	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			448.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			448.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,784.54	27,233.32	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,784.54	27,233.32	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,784.54	27,233.32	1.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	27,233.32		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		27,233.32	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	448.78	0.00	-100.0%
5) TOTAL, REVENUES			448.78	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			448.78	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			448.78	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	26,784.54	27,233.32	1.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,784.54	27,233.32	1.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,784.54	27,233.32	1.7%
2) Ending Balance, June 30 (E + F1e)			27,233.32	27,233.32	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	27,233.32		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		27,233.32	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,390.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	104.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			34,494.97		
H. LIABILITIES					
1) Accounts Payable		9500	7,261.65		
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			7,261.65		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			27,233.32		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		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%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	448.78	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			448.78	0.00	-100.0%
TOTAL, REVENUES			448.78	0.00	-100.0%

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

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

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

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	268,311.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	111,261.37	45,000.00	-59.6%
5) TOTAL, REVENUES			379,572.37	45,000.00	-88.1%
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	953.78	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	(172.00)	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			781.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			378,790.59	45,000.00	-88.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,790.59	45,000.00	-88.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,187,829.26	6,566,619.85	6.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,187,829.26	6,566,619.85	6.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,187,829.26	6,566,619.85	6.1%
2) Ending Balance, June 30 (E + F1e)			6,566,619.85	6,611,619.85	0.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	6,566,619.85		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		6,611,619.85	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,547,109.86		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,509.99		
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			6,566,619.85		
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)			6,566,619.85		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	268,311.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			268,311.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	111,261.37	45,000.00	-59.6%
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			111,261.37	45,000.00	-59.6%
TOTAL, REVENUES			379,572.37	45,000.00	-88.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,251.97	0.00	-100.0%
Noncapitalized Equipment		4400	(298.19)	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			953.78	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	(172.00)	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			(172.00)	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			781.78	0.00	-100.0%

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

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	268,311.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	111,261.37	45,000.00	-59.6%
5) TOTAL, REVENUES			379,572.37	45,000.00	-88.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		781.78	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			781.78	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			378,790.59	45,000.00	-88.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			378,790.59	45,000.00	-88.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	6,187,829.26	6,566,619.85	6.1%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,187,829.26	6,566,619.85	6.1%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,187,829.26	6,566,619.85	6.1%
2) Ending Balance, June 30 (E + F1e)			6,566,619.85	6,611,619.85	0.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	0.00		
c) Undesignated Amount			6,566,619.85		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted				6,611,619.85	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		0.00	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,464,506.55)	2,235,000.00	-190.7%
5) TOTAL, REVENUES			(2,464,506.55)	2,235,000.00	-190.7%
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	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,464,506.55)	2,235,000.00	-190.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,464,506.55)	2,235,000.00	-190.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	14,386,890.38	11,922,383.83	-17.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			14,386,890.38	11,922,383.83	-17.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,386,890.38	11,922,383.83	-17.1%
2) Ending Balance, June 30 (E + F1e)			11,922,383.83	14,157,383.83	18.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	11,922,383.83		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		14,157,383.83	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	11,877,613.73		
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	44,770.10		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			11,922,383.83		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,922,383.83		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	(2,656,249.62)	2,000,000.00	-175.3%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	191,743.07	235,000.00	22.6%
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			(2,464,506.55)	2,235,000.00	-190.7%
TOTAL, REVENUES			(2,464,506.55)	2,235,000.00	-190.7%

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

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

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

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

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(2,464,506.55)	2,235,000.00	-190.7%
5) TOTAL, REVENUES			(2,464,506.55)	2,235,000.00	-190.7%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,464,506.55)	2,235,000.00	-190.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,464,506.55)	2,235,000.00	-190.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	14,386,890.38	11,922,383.83	-17.1%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			14,386,890.38	11,922,383.83	-17.1%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			14,386,890.38	11,922,383.83	-17.1%
2) Ending Balance, June 30 (E + F1e)					
			11,922,383.83	14,157,383.83	18.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00		
Other Designations (by Resource/Object)					
		9780	0.00		
c) Undesignated Amount					
		9790	11,922,383.83		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		14,157,383.83	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments (by Resource/Object)					
		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)					
		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	378,925.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	49,358,136.00	0.00	-100.0%
5) TOTAL, REVENUES			49,737,061.00	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	49,751,899.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			49,751,899.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,838.00)	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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,838.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	39,217,699.00	39,202,861.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			39,217,699.00	39,202,861.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,217,699.00	39,202,861.00	0.0%
2) Ending Balance, June 30 (E + F1e)			39,202,861.00	39,202,861.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	39,202,861.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		39,202,861.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	39,202,861.00		
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	0.00		
10) TOTAL, ASSETS			39,202,861.00		
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	0.00		
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			39,202,861.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	378,925.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			378,925.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	37,801,861.00	0.00	-100.0%
Unsecured Roll		8612	2,193,845.00	0.00	-100.0%
Prior Years' Taxes		8613	3,160,520.00	0.00	-100.0%
Supplemental Taxes		8614	296,497.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	332,257.00	0.00	-100.0%
Interest		8660	275,169.00	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	5,297,987.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			49,358,136.00	0.00	-100.0%
TOTAL, REVENUES			49,737,061.00	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	26,485,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	23,266,899.00	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)			49,751,899.00	0.00	-100.0%
TOTAL, EXPENDITURES			49,751,899.00	0.00	-100.0%

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	378,925.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	49,358,136.00	0.00	-100.0%
5) TOTAL, REVENUES			49,737,061.00	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	49,751,899.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			49,751,899.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(14,838.00)	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%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,838.00)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	39,217,699.00	39,202,861.00	0.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			39,217,699.00	39,202,861.00	0.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			39,217,699.00	39,202,861.00	0.0%
2) Ending Balance, June 30 (E + F1e)					
			39,202,861.00	39,202,861.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	0.00		
c) Undesignated Amount					
		9790	39,202,861.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		39,202,861.00	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,029,844.72	76,706,835.00	5.0%
5) TOTAL, REVENUES			73,029,844.72	76,706,835.00	5.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	422,166.75	545,245.00	29.2%
3) Employee Benefits		3000-3999	175,784.36	248,942.00	41.6%
4) Books and Supplies		4000-4999	44,352.37	82,747.00	86.6%
5) Services and Other Operating Expenses		5000-5999	71,349,985.57	83,431,573.00	16.9%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			71,992,289.05	84,308,507.00	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,037,555.67	(7,601,672.00)	-832.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,215,170.00	4,997,709.00	18.6%
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			4,215,170.00	4,997,709.00	18.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			5,252,725.67	(2,603,963.00)	-149.6%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,708,050.35	23,960,776.02	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,708,050.35	23,960,776.02	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			18,708,050.35	23,960,776.02	28.1%
2) Ending Net Assets, June 30 (E + F1e)			23,960,776.02	21,356,813.02	-10.9%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	830,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	44,463.67		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	23,086,312.35		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		21,356,813.02	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	61,189,830.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	830,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	445,715.85		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,935,191.22		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	44,463.67		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			73,445,201.19		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	16,579,354.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	276,035.70		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	32,629,035.00		
7) TOTAL, LIABILITIES			49,484,425.17		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			23,960,776.02		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	279,639.19	50,000.00	-82.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	72,750,205.53	76,656,835.00	5.4%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,029,844.72	76,706,835.00	5.0%
TOTAL, REVENUES			73,029,844.72	76,706,835.00	5.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	258,889.55	378,337.00	46.1%
Clerical, Technical and Office Salaries		2400	163,277.20	166,908.00	2.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			422,166.75	545,245.00	29.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	44,699.44	61,588.00	37.8%
OASDI/Medicare/Alternative		3301-3302	31,429.13	41,711.00	32.7%
Health and Welfare Benefits		3401-3402	73,602.27	102,538.00	39.3%
Unemployment Insurance		3501-3502	3,157.70	8,779.00	178.0%
Workers' Compensation		3601-3602	9,372.01	12,104.00	29.2%
OPEB, Allocated		3701-3702	337.84	926.00	174.1%
OPEB, Active Employees		3751-3752	6,027.19	14,274.00	136.8%
PERS Reduction		3801-3802	7,158.78	7,022.00	-1.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			175,784.36	248,942.00	41.6%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	25,483.00	57,276.00	124.8%
Noncapitalized Equipment		4400	18,869.37	25,471.00	35.0%
TOTAL, BOOKS AND SUPPLIES			44,352.37	82,747.00	86.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	168.61	1,499.00	789.0%
Dues and Memberships		5300	0.00	204.00	New
Insurance		5400-5450	5,368,319.30	5,520,000.00	2.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	325,620.44	350,345.00	7.6%
Transfers of Direct Costs - Interfund		5750	3,608.66	6,998.00	93.9%
Professional/Consulting Services and Operating Expenditures		5800	65,650,652.58	77,550,177.00	18.1%
Communications		5900	1,615.98	2,350.00	45.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			71,349,985.57	83,431,573.00	16.9%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			71,992,289.05	84,308,507.00	17.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	4,215,170.00	4,997,709.00	18.6%
(a) TOTAL, INTERFUND TRANSFERS IN			4,215,170.00	4,997,709.00	18.6%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			4,215,170.00	4,997,709.00	18.6%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,029,844.72	76,706,835.00	5.0%
5) TOTAL, REVENUES			73,029,844.72	76,706,835.00	5.0%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		71,992,289.05	84,308,507.00	17.1%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			71,992,289.05	84,308,507.00	17.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,037,555.67	(7,601,672.00)	-832.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	4,215,170.00	4,997,709.00	18.6%
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			4,215,170.00	4,997,709.00	18.6%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			5,252,725.67	(2,603,963.00)	-149.6%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	18,708,050.35	23,960,776.02	28.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			18,708,050.35	23,960,776.02	28.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			18,708,050.35	23,960,776.02	28.1%
2) Ending Net Assets, June 30 (E + F1e)			23,960,776.02	21,356,813.02	-10.9%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	830,000.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	44,463.67		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount			23,086,312.35		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		21,356,813.02	

Description	Object Codes	2010-11 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	(434,229.22)
1) Fair Value Adjustment to Cash in County Treasury	9111	0.00
b) in Banks	9120	0.00
c) Collections Awaiting Deposit	9140	0.00
2) Investments	9150	0.00
3) Accounts Receivable	9200	1,152,304.93
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		718,075.71
B. LIABILITIES		
1) Due to Other Funds	9610	718,075.71
2) Due to Student Groups/Other Agencies	9620	0.00
3) TOTAL, LIABILITIES (Must equal A5)		718,075.71

BOND DESCRIPTION		1999 SERIES C	1999 SERIES D	1999 SERIES E
OUTSTANDING BONDED INDEBTEDNESS	July 1	19,805,000.00	17,985,000.00	39,390,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		19,805,000.00	17,985,000.00	39,390,000.00
Less: Bonds to Acquiring District				11,735,000.00
Less: Bonds Redeemed			955,000.00	1,410,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	19,805,000.00	17,030,000.00	26,245,000.00
1. Restricted Balance, July 1	2010-11	636,795.00	1,549,965.00	2,534,523.00
2. Tax Receipts	2010-11	921,192.00	766,813.00	3,121,925.00
3. State and Federal Apportionments	2010-11	7,703.00	4,607.00	26,015.00
4. Other Designated Revenue	2010-11	5,792.00	10,155.00	20,642.00
5. Subtotal (Sum of lines 1 through 4)		1,571,482.00	2,331,540.00	5,703,105.00
6. Less: Actual Expenditures or Other Uses	2010-11	1,007,588.00	1,830,375.00	3,190,250.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	563,894.00	501,165.00	2,512,855.00
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	33,055.00	19,491.00	112,358.00
9. Estimated State and Federal Apportionments	2011-12			
10. Other Estimated Revenue	2011-12			
11. Subtotal (Sum of lines 7 through 10)		596,949.00	520,656.00	2,625,213.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	1,511,382.00	1,277,250.00	3,298,326.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	914,433.00	756,594.00	673,113.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2011-12			
b) LEVIED	2011-12			

BOND DESCRIPTION		1999 SERIES F	1999 SERIES G	REFINANCE AUGUST 2008
OUTSTANDING BONDED INDEBTEDNESS	July 1	32,270,000.00	29,995,606.00	38,320,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		32,270,000.00	29,995,606.00	38,320,000.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed		1,040,000.00		
OUTSTANDING BONDED INDEBTEDNESS	June 30	31,230,000.00	29,995,606.00	38,320,000.00
1. Restricted Balance, July 1	2010-11	2,089,144.00	330,698.00	838,025.00
2. Tax Receipts	2010-11	2,498,912.00	719,910.00	2,482,881.00
3. State and Federal Apportionments	2010-11	20,482.00	6,206.00	22,665.00
4. Other Designated Revenue	2010-11	17,420.00	2,478.00	8,090.00
5. Subtotal (Sum of lines 1 through 4)		4,625,958.00	1,059,292.00	3,351,661.00
6. Less: Actual Expenditures or Other Uses	2010-11	2,618,175.00	680,150.00	1,691,900.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	2,007,783.00	379,142.00	1,659,761.00
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	88,389.00	26,905.00	98,423.00
9. Estimated State and Federal Apportionments	2011-12			
10. Other Estimated Revenue	2011-12			
11. Subtotal (Sum of lines 7 through 10)		2,096,172.00	406,047.00	1,758,184.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	4,506,938.00	1,020,225.00	4,928,650.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	2,410,766.00	614,178.00	3,170,466.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2011-12			
b) LEVIED	2011-12			

BOND DESCRIPTION		2008 SERIES A	REFINANCE APRIL 2009	REFINANCE FEBRUARY 2010
OUTSTANDING BONDED INDEBTEDNESS	July 1	260,000,000.00	28,060,000.00	51,720,000.00
Bonds from Acquired District				
Bonds Sold				
Subtotal		260,000,000.00	28,060,000.00	51,720,000.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed		22,260,000.00	820,000.00	
OUTSTANDING BONDED INDEBTEDNESS	June 30	237,740,000.00	27,240,000.00	51,720,000.00
1. Restricted Balance, July 1	2010-11	28,398,581.00	1,857,871.00	982,098.00
2. Tax Receipts	2010-11	28,695,837.00	2,172,453.00	2,405,057.00
3. State and Federal Apportionments	2010-11	249,433.00	18,284.00	23,530.00
4. Other Designated Revenue	2010-11	188,783.00	16,107.00	23,778.00
5. Subtotal (Sum of lines 1 through 4)		57,532,634.00	4,064,715.00	3,434,463.00
6. Less: Actual Expenditures or Other Uses	2010-11	34,390,850.00	2,183,494.00	2,159,117.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	23,141,784.00	1,881,221.00	1,275,346.00
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	1,081,591.00	79,043.00	102,250.00
9. Estimated State and Federal Apportionments	2011-12			
10. Other Estimated Revenue	2011-12			
11. Subtotal (Sum of lines 7 through 10)		24,223,375.00	1,960,264.00	1,377,596.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	51,698,500.00	4,583,191.00	3,554,644.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	27,475,125.00	2,622,927.00	2,177,048.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2011-12			
b) LEVIED	2011-12			

BOND DESCRIPTION		2008 SERIES B	2008 SERIES C	REFINANCE MAY 2011
OUTSTANDING BONDED INDEBTEDNESS July 1				
Bonds from Acquired District				
Bonds Sold		3,020,686.00	72,406,000.00	11,330,000.00
Subtotal		3,020,686.00	72,406,000.00	11,330,000.00
Less: Bonds to Acquiring District				
Less: Bonds Redeemed				
OUTSTANDING BONDED INDEBTEDNESS June 30		3,020,686.00	72,406,000.00	11,330,000.00
Revenue				
1. Restricted Balance, July 1	2010-11	0.00	0.00	0.00
2. Tax Receipts	2010-11	0.00	0.00	0.00
3. State and Federal Apportionments	2010-11	0.00	0.00	0.00
4. Other Designated Revenue	2010-11	0.00	5,279,911.00	0.00
5. Subtotal (Sum of lines 1 through 4)		0.00	5,279,911.00	0.00
6. Less: Actual Expenditures or Other Uses	2010-11	0.00	0.00	0.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	0.00	5,279,911.00	0.00
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	0.00	0.00	0.00
9. Estimated State and Federal Apportionments	2011-12			
10. Other Estimated Revenue	2011-12			
11. Subtotal (Sum of lines 7 through 10)		0.00	5,279,911.00	0.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	0.00	5,279,499.00	2,190,498.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	0.00	(412.00)	2,190,498.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)				
a) COMPUTED	2011-12			
b) LEVIED	2011-12			

BOND DESCRIPTION		BUDGET 2011-2012	Total
OUTSTANDING BONDED INDEBTEDNESS July 1			517,545,606.00
Bonds from Acquired District			0.00
Bonds Sold			86,756,686.00
Subtotal		0.00	604,302,292.00
Less: Bonds to Acquiring District			11,735,000.00
Less: Bonds Redeemed			26,485,000.00
OUTSTANDING BONDED INDEBTEDNESS June 30		0.00	566,082,292.00
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1. Restricted Balance, July 1	2010-11		39,217,700.00
2. Tax Receipts	2010-11		43,784,980.00
3. State and Federal Apportionments	2010-11		378,925.00
4. Other Designated Revenue	2010-11		5,573,156.00
5. Subtotal (Sum of lines 1 through 4)		0.00	88,954,761.00
6. Less: Actual Expenditures or Other Uses	2010-11		49,751,899.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	0.00	39,202,862.00
8. Estimated Tax Receipts on the Unsecured Roll	2011-12		1,641,505.00
9. Estimated State and Federal Apportionments	2011-12		0.00
10. Other Estimated Revenue	2011-12	1,948,644.00	1,948,644.00
11. Subtotal (Sum of lines 7 through 10)		1,948,644.00	42,793,011.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	0.00	83,849,103.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	(1,948,644.00)	41,056,092.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2011-12		0.00000
b) LEVIED	2011-12		0.00000

Unaudited Actuals
2010-11 Unaudited Actuals
Warrant/Pass-Through Fund
Statement of Changes in Assets and Liabilities

		Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Additions	Deletions	Balance June 30
ASSETS							
Cash							
in County Treasury	9110	(434,229.22)		(434,229.22)			(434,229.22)
Fair Value Adjustment to							
Cash in County Treasury	9111	0.00		0.00			0.00
in Banks	9120	0.00		0.00			0.00
Collections Awaiting Deposit	9140	0.00		0.00			0.00
Investments	9150	0.00		0.00			0.00
Accounts Receivable	9200	1,152,304.93		1,152,304.93			1,152,304.93
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		718,075.71	0.00	718,075.71	0.00	0.00	718,075.71
LIABILITIES							
Due to Other Funds	9610	718,075.71		718,075.71			718,075.71
Due to Student Groups/ Other Agencies	9620	0.00		0.00			0.00
TOTAL, LIABILITIES		718,075.71	0.00	718,075.71	0.00	0.00	718,075.71

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			52,691.34	50,944.34	50,778.13	51,984.16
a. Kindergarten	5,640.11	5,650.97				
b. Grades One through Three	17,304.73	17,318.37				
c. Grades Four through Six	17,149.42	17,157.11				
d. Grades Seven and Eight	11,836.52	11,827.35				
e. Opportunity Schools and Full-Day Opportunity Classes	26.74	30.04				
f. Home and Hospital	27.59	28.31				
g. Community Day School	0.00	0.07				
2. Special Education						
a. Special Day Class	1,780.94	1,797.05	1,709.89	1,744.97	1,658.23	1,767.43
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	31.77	36.80	36.80	31.13	27.53	27.53
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	4.05	4.69	4.69	3.97	8.94	8.94
3. TOTAL, ELEMENTARY	53,801.87	53,850.76	54,442.72	52,724.41	52,472.83	53,788.06
HIGH SCHOOL						
4. General Education			25,316.35	24,553.23	24,346.32	25,052.36
a. Grades Nine through Twelve	24,625.49	24,623.43				
b. Continuation Education	337.33	314.05				
c. Opportunity Schools and Full-Day Opportunity Classes	17.87	19.69				
d. Home and Hospital	29.03	29.30				
e. Community Day School	4.35	4.50				
5. Special Education						
a. Special Day Class	1,046.51	1,040.27	1,201.16	1,014.83	1,150.95	1,070.90
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	128.35	141.08	141.08	125.78	80.18	80.18
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	48.30	48.02	48.02	47.33	85.61	85.61
6. TOTAL, HIGH SCHOOL	26,237.23	26,220.34	26,706.61	25,741.17	25,663.06	26,289.05
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	13.04	13.04	13.04	13.04	13.04	13.04
b. High School	8.26	8.26	8.26	8.26	8.26	8.26
8. Special Education						
a. Special Day Class - Elementary	0.70	0.70	0.70	0.70	0.70	0.70
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	22.00	22.00	22.00	22.00	22.00	22.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	80,061.10	80,093.10	81,171.33	78,487.58	78,157.89	80,099.11
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	80,061.10	80,093.10	81,171.33	78,487.58	78,157.89	80,099.11
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	0.33	0.48	0.48			
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	1,341.14	1,336.83	1,341.14	1,314.32	1,314.32	1,314.32
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	1,341.14	1,336.83	1,341.14	1,314.32	1,314.32	1,314.32
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	113,922,550.51		113,922,550.51			113,922,550.51
Work in Progress	24,906,164.83	0.00	24,906,164.83	29,028,152.53	581,624.41	53,352,692.95
Total capital assets not being depreciated	138,828,715.34	0.00	138,828,715.34	29,028,152.53	581,624.41	167,275,243.46
Capital assets being depreciated:						
Land Improvements	20,790,556.05		20,790,556.05	365,302.33		21,155,858.38
Buildings	706,125,925.00		706,125,925.00	1,105,781.46		707,231,706.46
Equipment	84,368,605.03	5,304,696.97	89,673,302.00	12,435,652.97	4,158,007.04	97,950,947.93
Total capital assets being depreciated	811,285,086.08	5,304,696.97	816,589,783.05	13,906,736.76	4,158,007.04	826,338,512.77
Accumulated Depreciation for:						
Land Improvements	(14,502,908.14)		(14,502,908.14)	(515,003.41)		(15,017,911.55)
Buildings	(281,970,151.16)		(281,970,151.16)	(12,987,848.00)		(294,957,999.16)
Equipment	(74,096,859.29)	(1,405,738.71)	(75,502,598.00)	(4,100,940.00)	(4,119,501.00)	(75,484,037.00)
Total accumulated depreciation	(370,569,918.59)	(1,405,738.71)	(371,975,657.30)	(17,603,791.41)	(4,119,501.00)	(385,459,947.71)
Total capital assets being depreciated, net	440,715,167.49	3,898,958.26	444,614,125.75	(3,697,054.65)	38,506.04	440,878,565.06
Governmental activity capital assets, net	579,543,882.83	3,898,958.26	583,442,841.09	25,331,097.88	620,130.45	608,153,808.52
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	64.14%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$434,906,139.83
	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.	\$434,906,139.83
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	3.45%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$6,374,163.42
	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]).	\$6,814,364.90

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

FEDERAL PROGRAM NAME	Title I	ARRA: Title I	Title I	Title I	Title I	Education Jobs Fund	Special Ed
FEDERAL CATALOG NUMBER	84.01	84.389	84.357	84.011	84.01	84.41	84.027A
RESOURCE CODE	3010	3011	3030	3060	3185	3205	3310
REVENUE OBJECT	8290	8290	8290	8285	8290	8290	8181
LOCAL DESCRIPTION (if any)	Basic Grants	ARRA:Basic Grants	Reading First	Migrant Ed	Prog Improv LEA	Educ. Jobs Fund	Local Asst Ent.
AWARD							
1. Prior Year Carryover	8,590,095.74	15,473,079.84	102,974.66	14,681.16	1,021,617.74	0.00	0.00
2. a. Current Year Award	39,404,425.00	0.00	0.00	484,963.00	0.00	15,894,190.00	13,255,133.96
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	39,404,425.00	0.00	0.00	484,963.00	0.00	15,894,190.00	13,255,133.96
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	47,994,520.74	15,473,079.84	102,974.66	499,644.16	1,021,617.74	15,894,190.00	13,255,133.96
REVENUES							
5. Revenue Deferred from Prior Year	909,983.74	180,600.84	0.00	0.00	41,617.74	0.00	0.00
6. Cash Received in Current Year	45,713,477.00	15,292,479.00	88,339.19	365,244.97	700,000.00	14,392,224.00	10,024,013.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	46,623,460.74	15,473,079.84	88,339.19	365,244.97	741,617.74	14,392,224.00	10,024,013.00
EXPENDITURES							
9. Donor-Authorized Expenditures	35,006,733.84	15,473,079.84	88,339.19	438,489.13	1,021,617.74	0.00	13,255,133.96
10. Non Donor-Authorized Expenditures							8,922,089.11
11. Total Expenditures (lines 9 & 10)	35,006,733.84	15,473,079.84	88,339.19	438,489.13	1,021,617.74	0.00	22,177,223.07
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)	11,616,726.90	0.00	0.00	(73,244.16)	(280,000.00)	14,392,224.00	(3,231,120.96)
a. Deferred Revenue	11,616,726.90	0.00	0.00	0.00	0.00	14,392,224.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	73,244.16	280,000.00	0.00	3,231,120.96
14. Unused Grant Award Calculation (line 4 minus line 9)	12,987,786.90	0.00	14,635.47	61,155.03	0.00	15,894,190.00	0.00
15. If Carryover is allowed, enter line 14 amount here	12,987,786.90	0.00	0.00	61,155.03	0.00	15,894,190.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	35,006,733.84	15,473,079.84	88,339.19	438,489.13	1,021,617.74	0.00	13,255,133.96

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

FEDERAL PROGRAM NAME	Special Ed	Special Ed: ARRA	Special Ed: ARRA	Special Ed	Special Ed: ARRA	Special Ed	Special Ed: ARRA
FEDERAL CATALOG NUMBER	84.027A	84.391A	84.391A	84.173	84.392A	84.027A	84.391A
RESOURCE CODE	3311	3313	3314	3315	3319	3320	3324
REVENUE OBJECT	8181	8181	8181	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	Local Asst Prv Sch	Local Agcy Entitle	Local Agcy Entl Pri	Preschool Grant	Preschool Grant	Preschool Loc Ent	Preschool Loc Ent
AWARD							
1. Prior Year Carryover	13,297.48	6,219,218.26	37,728.33	0.00	528,378.03	0.00	395,475.01
2. a. Current Year Award	112,098.04	0.00	0.00	318,373.00	0.00	954,649.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	112,098.04	0.00	0.00	318,373.00	0.00	954,649.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	125,395.52	6,219,218.26	37,728.33	318,373.00	528,378.03	954,649.00	395,475.01
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	55,775.03	0.00	0.00
6. Cash Received in Current Year	13,297.48	4,626,379.59	0.00	159,187.00	88,782.00	954,649.00	395,475.01
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	13,297.48	4,626,379.59	0.00	159,187.00	144,557.03	954,649.00	395,475.01
EXPENDITURES							
9. Donor-Authorized Expenditures	69,142.96	6,219,218.26	37,728.33	318,373.00	528,378.03	954,649.00	395,475.01
10. Non Donor-Authorized Expenditures	0.00	0.00	0.00	4,529,060.93	0.00	2,310,142.44	0.00
11. Total Expenditures (lines 9 & 10)	69,142.96	6,219,218.26	37,728.33	4,847,433.93	528,378.03	3,264,791.44	395,475.01
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)	(55,845.48)	(1,592,838.67)	(37,728.33)	(159,186.00)	(383,821.00)	0.00	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	55,845.48	1,592,838.67	37,728.33	159,186.00	383,821.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	56,252.56	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	56,252.56	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	69,142.96	6,219,218.26	37,728.33	318,373.00	528,378.03	954,649.00	395,475.01

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FEDERAL PROGRAM NAME	Special Ed	Special Ed	Special Ed	Special Ed D.O.R.	Special Ed D.O.R.	Vocational Programs	ROP
FEDERAL CATALOG NUMBER	84.173A	84.181	84.027	84.158	84.158	84.048	84.048
RESOURCE CODE	3345	3385	3395	3410	3410	3550	3555
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Preschool Staff Dev	IDEA Early Interv	Alternative Dispute	Workability II	Workability Stu.	Voc & Appl Tech	Postsec Adult Prg
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	30,770.37	3,904.51
2. a. Current Year Award	6,912.00	264,596.00	15,000.00	245,880.00	60,528.56	842,538.00	81,556.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	6,912.00	264,596.00	15,000.00	245,880.00	60,528.56	842,538.00	81,556.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	6,912.00	264,596.00	15,000.00	245,880.00	60,528.56	873,308.37	85,460.51
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	3,456.00	132,298.00	11,250.00	167,369.78	29,196.08	619,865.19	3,904.51
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,456.00	132,298.00	11,250.00	167,369.78	29,196.08	619,865.19	3,904.51
EXPENDITURES							
9. Donor-Authorized Expenditures	6,912.00	264,596.00	15,000.00	245,880.00	60,528.56	845,198.30	84,253.25
10. Non Donor-Authorized Expenditures	0.00	180,370.35					
11. Total Expenditures (lines 9 & 10)	6,912.00	444,966.35	15,000.00	245,880.00	60,528.56	845,198.30	84,253.25
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)	(3,456.00)	(132,298.00)	(3,750.00)	(78,510.22)	(31,332.48)	(225,333.11)	(80,348.74)
a. Deferred Revenue			0.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	3,456.00	132,298.00	3,750.00	78,510.22	31,332.48	225,333.11	80,348.74
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	28,110.07	1,207.26
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	28,110.07	1,207.26
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,912.00	264,596.00	15,000.00	245,880.00	60,528.56	845,198.30	84,253.25

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FEDERAL PROGRAM NAME	Carol M White PEP Grant	Title IV	Title II	Title II	ARRA: Title II	ARRA: Title II	21st Century
FEDERAL CATALOG NUMBER	84.215F	84.186	84.367	84.318	84.386A	84.386A	84.287
RESOURCE CODE	3702	3710	4035	4045	4047	4048	4123
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	P.E. for Progress	Drug Free School	Teacher Qual NCLB	Part D Tech	EETT Form Grant	EETT Comp Grant	21st CCLC Demo
AWARD							
1. Prior Year Carryover	1,651.48	276,946.61	591,024.25	308,750.58	0.00	0.00	0.00
2. a. Current Year Award	0.00	0.00	5,968,412.00	143,208.00	889,363.00	1,000,000.00	30,000.00
b. Transferability (NCLB)							
c. Other Adjustments		(972.00)	3,806.00				
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	(972.00)	5,972,218.00	143,208.00	889,363.00	1,000,000.00	30,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,651.48	275,974.61	6,563,242.25	451,958.58	889,363.00	1,000,000.00	30,000.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	127,158.61	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	1,651.48	148,816.00	6,320,404.25	0.00	444,682.00	500,000.00	22,500.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,651.48	275,974.61	6,320,404.25	0.00	444,682.00	500,000.00	22,500.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,651.48	203,793.67	3,763,068.70	308,750.58	409,836.10	566,467.19	30,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,651.48	203,793.67	3,763,068.70	308,750.58	409,836.10	566,467.19	30,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	72,180.94	2,557,335.55	(308,750.58)	34,845.90	(66,467.19)	(7,500.00)
a. Deferred Revenue	0.00	72,180.94	2,557,335.55	0.00	34,845.90	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	308,750.58	0.00	66,467.19	7,500.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	72,180.94	2,800,173.55	143,208.00	479,526.90	433,532.81	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	72,180.94	2,800,173.55	143,208.00	479,526.90	433,532.81	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,651.48	203,793.67	3,763,068.70	308,750.58	409,836.10	566,467.19	30,000.00

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FEDERAL PROGRAM NAME	21st Century	Title III	Title III	Educ Oppor-Native American	ARRA: DOR	CalServe Initiative	McKinney Vento
FEDERAL CATALOG NUMBER	84.287	84.365	84.365	84.06	84.390A	94.004	84.196A
RESOURCE CODE	4124	4201	4203	4510	4810	5575	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Comm Learning	Immigrant Ed Prog	Limited Engr Prof.	EONA	Dept of Rehab		Homeless Ed Asst
AWARD							
1. Prior Year Carryover	1,296,775.57	79,495.93	976,131.45	2,233.10	24,592.57	0.00	0.00
2. a. Current Year Award	2,352,800.00	171,885.00	2,150,320.00	17,149.00	17,445.00	95,000.00	41,848.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	2,352,800.00	171,885.00	2,150,320.00	17,149.00	17,445.00	95,000.00	41,848.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,649,575.57	251,380.93	3,126,451.45	19,382.10	42,037.57	95,000.00	41,848.00
REVENUES							
5. Revenue Deferred from Prior Year	192,053.07	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	2,206,530.35	208,547.93	3,126,451.45	17,149.00	24,053.62	71,250.00	30,843.75
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,398,583.42	208,547.93	3,126,451.45	17,149.00	24,053.62	71,250.00	30,843.75
EXPENDITURES							
9. Donor-Authorized Expenditures	2,136,101.53	231,844.61	2,256,453.64	17,149.00	42,037.57	75,143.21	41,848.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,136,101.53	231,844.61	2,256,453.64	17,149.00	42,037.57	75,143.21	41,848.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	262,481.89	(23,296.68)	869,997.81	0.00	(17,983.95)	(3,893.21)	(11,004.25)
a. Deferred Revenue	262,481.89	0.00	869,997.81	0.00	0.00		
b. Accounts Payable							
c. Accounts Receivable	0.00	23,296.68	0.00	0.00	17,983.95	3,893.21	11,004.25
14. Unused Grant Award Calculation (line 4 minus line 9)	1,513,474.04	19,536.32	869,997.81	2,233.10	0.00	19,856.79	0.00
15. If Carryover is allowed, enter line 14 amount here	1,276,381.89	19,536.32	869,997.81	0.00	0.00	19,856.79	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,136,101.53	231,844.61	2,256,453.64	17,149.00	42,037.57	75,143.21	41,848.00

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FEDERAL PROGRAM NAME	ARRA McKinney Vento	GEAR-UP	Smaller Learning Communities	The C.O.R.E. Grant	Magnet Schools Assistance	A Red, White & Blueprint for History	Military SCI-JROTC
FEDERAL CATALOG NUMBER	84.387	84.334	84.215L	84.215X	84.165A	84.215X	12
RESOURCE CODE	5635	5811	5815	5819	5825	5828	5829
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Homeless Ed Asst						
AWARD							
1. Prior Year Carryover	71,486.06	1,697,924.74	1,489,794.75	0.00	659,992.84	29,199.55	0.00
2. a. Current Year Award	0.00	3,625,971.00	2,578,914.00	980,580.00	0.00	0.00	255,399.37
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	3,625,971.00	2,578,914.00	980,580.00	0.00	0.00	255,399.37
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	71,486.06	5,323,895.74	4,068,708.75	980,580.00	659,992.84	29,199.55	255,399.37
REVENUES							
5. Revenue Deferred from Prior Year	56,894.46	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	3,500,392.26	1,098,686.97	270,060.09	580,870.75	29,199.55	213,799.74
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	56,894.46	3,500,392.26	1,098,686.97	270,060.09	580,870.75	29,199.55	213,799.74
EXPENDITURES							
9. Donor-Authorized Expenditures	71,486.06	3,768,317.98	1,169,861.46	287,006.26	588,660.86	29,199.55	255,399.37
10. Non Donor-Authorized Expenditures							504,494.87
11. Total Expenditures (lines 9 & 10)	71,486.06	3,768,317.98	1,169,861.46	287,006.26	588,660.86	29,199.55	759,894.24
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)	(14,591.60)	(267,925.72)	(71,174.49)	(16,946.17)	(7,790.11)	0.00	(41,599.63)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	14,591.60	267,925.72	71,174.49	16,946.17	7,790.11	0.00	41,599.63
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,555,577.76	2,898,847.29	693,573.74	71,331.98	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	1,555,577.76	2,834,632.72	693,573.74	71,331.98	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	71,486.06	3,768,317.98	1,169,861.46	287,006.26	588,660.86	29,199.55	255,399.37

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FEDERAL PROGRAM NAME	Military SCI-JROTC	School Leadership Program	Even Start	Adult Ed	Adult Ed	Adult Ed	CDC Federal Child Care
FEDERAL CATALOG NUMBER	12	84.363A	84.213C	84.002A	84.002	84.002A	93.575
RESOURCE CODE	5829	5835	3105	3905	3913	3926	5025
REVENUE OBJECT	8699	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)			Family Literacy	ABE, ESL	ASE, GED	Civics Ed	Fund 12
AWARD							
1. Prior Year Carryover	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	3,810.85	642,549.00	123,015.00	298,344.00	49,621.00	167,631.00	1,809,020.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	3,810.85	642,549.00	123,015.00	298,344.00	49,621.00	167,631.00	1,809,020.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	3,810.85	642,549.00	123,015.00	298,344.00	49,621.00	167,631.00	1,809,020.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	3,810.85	270,226.75	92,841.47	212,545.00	31,997.00	117,095.00	1,437,187.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,810.85	270,226.75	92,841.47	212,545.00	31,997.00	117,095.00	1,437,187.00
EXPENDITURES							
9. Donor-Authorized Expenditures	3,810.85	369,091.03	123,015.00	298,344.00	49,621.00	167,631.00	1,809,020.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	3,810.85	369,091.03	123,015.00	298,344.00	49,621.00	167,631.00	1,809,020.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(98,864.28)	(30,173.53)	(85,799.00)	(17,624.00)	(50,536.00)	(371,833.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	0.00	98,864.28	30,173.53	85,799.00	17,624.00	50,536.00	371,833.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	273,457.97	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	273,457.97	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	3,810.85	369,091.03	123,015.00	298,344.00	49,621.00	167,631.00	1,809,020.00

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FEDERAL PROGRAM NAME	ARRA CDC: Quality Improv Activity	HS Early	HS Early	HS Early: ARRA Quality Improve	HS Services Basic	HS Services Basic	Head Start: ARRA Quality Improve
FEDERAL CATALOG NUMBER	93.575	93.6	93.6	93.709	93.6	93.6	93.708
RESOURCE CODE	5037	5210	5220	5223	5230	5230	5233
REVENUE OBJECT	8290	8290	8290	8290	8290	8699	8290
LOCAL DESCRIPTION (if any)	Fund 12	Early Train & Tech					
AWARD							
1. Prior Year Carryover	0.00	2,496.00	71,817.96	57,339.57	574,797.41	1,410.00	480,283.38
2. a. Current Year Award	1,484.00	46,722.00	1,902,237.00	0.00	16,327,659.00	0.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,484.00	46,722.00	1,902,237.00	0.00	16,327,659.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,484.00	49,218.00	1,974,054.96	57,339.57	16,902,456.41	1,410.00	480,283.38
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	9,058.15	0.00	1,410.00	0.00
6. Cash Received in Current Year	371.00	42,288.28	1,833,405.03	25,281.93	15,738,633.78	0.00	317,997.40
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	371.00	42,288.28	1,833,405.03	34,340.08	15,738,633.78	1,410.00	317,997.40
EXPENDITURES							
9. Donor-Authorized Expenditures	1,484.00	44,850.61	1,885,483.48	34,340.08	16,463,626.88	0.00	480,283.38
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,484.00	44,850.61	1,885,483.48	34,340.08	16,463,626.88	0.00	480,283.38
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(1,113.00)	(2,562.33)	(52,078.45)	0.00	(724,993.10)	1,410.00	(162,285.98)
a. Deferred Revenue						1,410.00	
b. Accounts Payable							
c. Accounts Receivable	1,113.00	2,562.33	52,078.45	0.00	724,993.10	0.00	162,285.98
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	4,367.39	88,571.48	22,999.49	438,829.53	1,410.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	1,871.39	27,219.01	22,999.49	108,491.03	1,410.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,484.00	44,850.61	1,885,483.48	34,340.08	16,463,626.88	0.00	480,283.38

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FEDERAL PROGRAM NAME	HS Program Improvement	HS Training / Tech Assistance	Early Reading First (SPARKS)	TOTAL
FEDERAL CATALOG NUMBER	93.6	93.6	84.359B	
RESOURCE CODE	5234	5240	5801	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	69,438.84	34,597.37	2,596,452.84	43,825,853.98
2. a. Current Year Award	0.00	160,007.00	0.00	113,791,236.78
b. Transferability (NCLB)				0.00
c. Other Adjustments				2,834.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	160,007.00	0.00	113,794,070.78
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	69,438.84	194,604.37	2,596,452.84	157,619,924.76
REVENUES				
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	1,574,551.64
6. Cash Received in Current Year	29,681.68	173,518.17	1,146,587.74	134,070,244.07
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	29,681.68	173,518.17	1,146,587.74	135,644,795.71
EXPENDITURES				
9. Donor-Authorized Expenditures	29,681.68	176,270.64	1,189,030.39	114,708,387.24
10. Non Donor-Authorized Expenditures				16,446,157.70
11. Total Expenditures (lines 9 & 10)	29,681.68	176,270.64	1,189,030.39	131,154,544.94
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	(2,752.47)	(42,442.65)	20,936,408.47
a. Deferred Revenue				29,807,202.99
b. Accounts Payable				0.00
c. Accounts Receivable	0.00	2,752.47	42,442.65	8,870,794.52
14. Unused Grant Award Calculation (line 4 minus line 9)	39,757.16	18,333.73	1,407,422.45	42,911,537.52
15. If Carryover is allowed, enter line 14 amount here	39,757.16	11,487.93	1,407,422.45	42,192,329.46
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	29,681.68	176,270.64	1,189,030.39	114,708,387.24

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STATE PROGRAM NAME	After School Education & Safety	CA Health Sci Cap Bldg Project	CA Partnership Academy	Special Ed	Special Ed	Special Ed	Special Ed
RESOURCE CODE	6010	6378	6385	6515	6520	6530	6535
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	ASES		ACE Academy	Discretionary	Workability I	Low-Inc. Entitle	Local Staff Dev
AWARD							
1. a. Prior Year Carryover	458,994.22	37,460.44	81,000.00	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	458,994.22	37,460.44	81,000.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	9,804,261.00	55,000.00	81,000.00	1,000.00	304,414.00	16,388.00	28,051.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,804,261.00	55,000.00	81,000.00	1,000.00	304,414.00	16,388.00	28,051.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	10,263,255.22	92,460.44	162,000.00	1,000.00	304,414.00	16,388.00	28,051.00
REVENUES							
5. Revenue Deferred from Prior Year	227,543.31	0.00	40,500.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	9,055,285.81	28,085.44	81,000.00	0.00	186,960.00	10,185.00	19,961.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	9,282,829.12	28,085.44	121,500.00	0.00	186,960.00	10,185.00	19,961.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,187,149.41	40,503.59	83,522.06	1,000.00	304,414.00	16,388.00	28,051.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,187,149.41	40,503.59	83,522.06	1,000.00	304,414.00	16,388.00	28,051.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(904,320.29)	(12,418.15)	37,977.94	(1,000.00)	(117,454.00)	(6,203.00)	(8,090.00)
a. Deferred Revenue	0.00	0.00	37,977.94	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	904,320.29	12,418.15	0.00	1,000.00	117,454.00	6,203.00	8,090.00
14. Unused Grant Award Calculation (line 4 minus line 9)	76,105.81	51,956.85	78,477.94	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	51,956.85	78,477.94	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,187,149.41	40,503.59	83,522.06	1,000.00	304,414.00	16,388.00	28,051.00

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STATE PROGRAM NAME	TUPE	CA Partnership Academies	CA Nutrition Education	CDC Preschool	CDC Preschool	CDC Operation & Support	CDC Operation & Support
RESOURCE CODE	6660	7220	7825	6105	6105	6105	6105
REVENUE OBJECT	8590	8590	8590	8590	8673	8590	8673
LOCAL DESCRIPTION (if any)	Grade 4-8	AMSA & Pac Rim			Parent Fees		Parent Fees
AWARD							
1. a. Prior Year Carryover	1,865.42	99,194.82	328,348.54	16.15	0.00	218.64	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	1,865.42	99,194.82	328,348.54	16.15	0.00	218.64	0.00
2. a. Current Year Award	0.00	141,480.00	761,270.00	5,037,205.00	228,050.70	1,750,110.00	247,897.38
b. Other Adjustments			(74,721.79)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	141,480.00	686,548.21	5,037,205.00	228,050.70	1,750,110.00	247,897.38
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,865.42	240,674.82	1,014,896.75	5,037,221.15	228,050.70	1,750,328.64	247,897.38
REVENUES							
5. Revenue Deferred from Prior Year	1,865.42	30,074.82	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	0.00	139,860.00	343,760.12	4,457,434.15	226,893.49	1,750,328.64	246,283.23
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,865.42	169,934.82	343,760.12	4,457,434.15	226,893.49	1,750,328.64	246,283.23
EXPENDITURES							
9. Donor-Authorized Expenditures	1,865.42	56,498.09	787,911.10	5,037,221.15	228,050.70	1,750,328.64	247,897.38
10. Non Donor-Authorized Expenditures				238,010.35			
11. Total Expenditures (lines 9 & 10)	1,865.42	56,498.09	787,911.10	5,275,231.50	228,050.70	1,750,328.64	247,897.38
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	113,436.73	(444,150.98)	(579,787.00)	(1,157.21)	0.00	(1,614.15)
a. Deferred Revenue	0.00	49,858.98	0.00	0.00	0.00	0.00	0.00
b. Accounts Payable		63,577.75					
c. Accounts Receivable	0.00	0.00	444,150.98	579,787.00	1,157.21	0.00	1,614.15
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	184,176.73	226,985.65	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00	120,598.98	226,985.65				
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,865.42	56,498.09	787,911.10	5,037,221.15	228,050.70	1,750,328.64	247,897.38

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SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	CDC Operation & Support	TOTAL
RESOURCE CODE	6105	
REVENUE OBJECT	8660	
LOCAL DESCRIPTION (if any)	Interest	
AWARD		
1. a. Prior Year Carryover	0.00	1,007,098.23
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	1,007,098.23
2. a. Current Year Award	37,551.86	18,493,678.94
b. Other Adjustments		(74,721.79)
c. Adj Curr Yr Award (sum lines 2a & 2b)	37,551.86	18,418,957.15
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	37,551.86	19,426,055.38
REVENUES		
5. Revenue Deferred from Prior Year	0.00	299,983.55
6. Cash Received in Current Year	31,668.00	16,577,704.88
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	31,668.00	16,877,688.43
EXPENDITURES		
9. Donor-Authorized Expenditures	37,551.86	18,808,352.40
10. Non Donor-Authorized Expenditures		238,010.35
11. Total Expenditures (lines 9 & 10)	37,551.86	19,046,362.75
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(5,883.86)	(1,930,663.97)
a. Deferred Revenue	0.00	87,836.92
b. Accounts Payable		63,577.75
c. Accounts Receivable	5,883.86	2,082,078.64
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	617,702.98
15. If Carryover is allowed, enter line 14 amount here		478,019.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	37,551.86	18,808,352.40

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LOCAL PROGRAM NAME	Washington Mutual	AVID-CSAC FAFSA	EdTech K-12 Voucher	Arts Education Enrichment	Microsoft-CA Gov't Entities Settlement	Jordan High School ACE Prgm-LB Comm Org	Hamilton Childrens Clinic
RESOURCE CODE	9021	9027	9041	9042	9047	9061	9069
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)		652/656/658					
AWARD							
1. a. Prior Year Carryover	2,922.67	1,308.21	3,979,406.21	1,668.82	222,765.92	10,531.82	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	2,922.67	1,308.21	3,979,406.21	1,668.82	222,765.92	10,531.82	0.00
2. a. Current Year Award	0.00	0.00	411,709.51	9,210.00	0.00	0.00	740,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	411,709.51	9,210.00	0.00	0.00	740,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,922.67	1,308.21	4,391,115.72	10,878.82	222,765.92	10,531.82	740,000.00
REVENUES							
5. Revenue Deferred from Prior Year	2,922.67	1,308.21	0.00	1,668.82	0.00	10,531.82	0.00
6. Cash Received in Current Year	0.00	0.00	182,344.31	0.00	0.00	0.00	740,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	2,922.67	1,308.21	182,344.31	1,668.82	0.00	10,531.82	740,000.00
EXPENDITURES							
9. Donor-Authorized Expenditures	0.00	0.00	385,411.30	8,156.06	37,194.71	0.00	644,693.13
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	0.00	385,411.30	8,156.06	37,194.71	0.00	644,693.13
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)	2,922.67	1,308.21	(203,066.99)	(6,487.24)	(37,194.71)	10,531.82	95,306.87
a. Deferred Revenue	2,922.67	1,308.21	0.00	0.00	0.00	10,531.82	95,306.87
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	203,066.99	6,487.24	37,194.71	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	2,922.67	1,308.21	4,005,704.42	2,722.76	185,571.21	10,531.82	95,306.87
15. If Carryover is allowed, enter line 14 amount here	2,922.67	1,308.21	4,005,704.42	2,722.76	185,571.21	10,531.82	95,306.87
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	0.00	385,411.30	8,156.06	37,194.71	0.00	644,693.13

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LOCAL PROGRAM NAME	Avalon Childrens Dental Health Clinic	Verizon Enlightenme.com	Aspiring Principal Apprentice Cohort Program	School Readiness Initiative	Clinical Biomedical Research	A + Energy	CAASA Project
RESOURCE CODE	9070	9110	9111	9115	9121	9123	9125
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	0.00	2,500.00	13,465.05	0.00	9,012.00	6,914.37	883.49
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	2,500.00	13,465.05	0.00	9,012.00	6,914.37	883.49
2. a. Current Year Award	220,710.00	0.00	0.00	463,366.12	20,000.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	220,710.00	0.00	0.00	463,366.12	20,000.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	220,710.00	2,500.00	13,465.05	463,366.12	29,012.00	6,914.37	883.49
REVENUES							
5. Revenue Deferred from Prior Year	0.00	2,500.00	13,465.05	0.00	9,012.00	6,914.57	883.49
6. Cash Received in Current Year	220,710.00	0.00	0.00	382,808.43	20,000.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	220,710.00	2,500.00	13,465.05	382,808.43	29,012.00	6,914.57	883.49
EXPENDITURES							
9. Donor-Authorized Expenditures	70,189.16	0.00	0.00	444,180.08	21,337.79	0.00	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	70,189.16	0.00	0.00	444,180.08	21,337.79	0.00	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	150,520.84	2,500.00	13,465.05	(61,371.65)	7,674.21	6,914.57	883.49
a. Deferred Revenue	150,520.84	2,500.00	13,465.05	0.00	7,674.21	6,914.57	883.49
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	61,371.65	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	150,520.84	2,500.00	13,465.05	19,186.04	7,674.21	6,914.37	883.49
15. If Carryover is allowed, enter line 14 amount here	150,520.84	2,500.00	13,465.05	0.00	7,674.21	6,914.37	883.49
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	70,189.16	0.00	0.00	444,180.08	21,337.79	0.00	0.00

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LOCAL PROGRAM NAME	Quality Tools & Strategies	NEA Seamless Education	Equal Access to Knowledge	State's Digital Infrastructure & Video Competition	GE Foundation Grant	Edison New Era Awards for Excellence	CA Technology Assistance Program
RESOURCE CODE	9128	9137	9156	9164	9165	9168	9173
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	17,608.30	12,997.45	180,769.95	66,297.16	0.00	3,888.65	28,471.33
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	17,608.30	12,997.45	180,769.95	66,297.16	0.00	3,888.65	28,471.33
2. a. Current Year Award	0.00	0.00	0.00	92,534.66	15,800.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	0.00	92,534.66	15,800.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	17,608.30	12,997.45	180,769.95	158,831.82	15,800.00	3,888.65	28,471.33
REVENUES							
5. Revenue Deferred from Prior Year	17,608.30	12,997.45	180,769.95	66,297.16	0.00	3,888.65	28,471.33
6. Cash Received in Current Year	0.00	0.00	0.00	92,534.66	15,800.00	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	17,608.30	12,997.45	180,769.95	158,831.82	15,800.00	3,888.65	28,471.33
EXPENDITURES							
9. Donor-Authorized Expenditures	25.18	12,997.45	0.00	56,503.03	10,396.19	0.00	22,383.34
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	25.18	12,997.45	0.00	56,503.03	10,396.19	0.00	22,383.34
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)	17,583.12	0.00	180,769.95	102,328.79	5,403.81	3,888.65	6,087.99
a. Deferred Revenue	17,583.12	0.00	180,769.95	102,328.79	5,403.81	3,888.65	6,087.99
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	17,583.12	0.00	180,769.95	102,328.79	5,403.81	3,888.65	6,087.99
15. If Carryover is allowed, enter line 14 amount here	17,583.12		180,769.95	102,328.79	5,403.81	3,888.65	6,087.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	25.18	12,997.45	0.00	56,503.03	10,396.19	0.00	22,383.34

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

LOCAL PROGRAM NAME	GEAR-UP	AVID	Family Violence Prevention Through Schools	Toyota Tapestry	Irvine Foundation Pathways to College & Career	National Environmental Education Found.	Connect Ed - Irvine Foundation
RESOURCE CODE	9181	9182	9504	9505	9506	9507	9509
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	9,650.17	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	941,935.35
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	9,650.17	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	941,935.35
2. a. Current Year Award	52,500.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,500.00	0.00	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	62,150.17	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	941,935.35
REVENUES							
5. Revenue Deferred from Prior Year	0.00	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	291,935.35
6. Cash Received in Current Year	9,650.17	0.00	0.00	0.00	0.00	0.00	585,000.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	9,650.17	4,567.82	1,000.00	5,046.43	137,428.79	8,004.24	876,935.35
EXPENDITURES							
9. Donor-Authorized Expenditures	52,041.13	0.00	0.00	0.00	122,448.14	2,859.22	820,522.25
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	52,041.13	0.00	0.00	0.00	122,448.14	2,859.22	820,522.25
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)	(42,390.96)	4,567.82	1,000.00	5,046.43	14,980.65	5,145.02	56,413.10
a. Deferred Revenue	0.00	4,567.82	1,000.00	5,046.43	14,980.65	5,145.02	56,413.10
b. Accounts Payable							
c. Accounts Receivable	42,390.96	0.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	10,109.04	4,567.82	1,000.00	5,046.43	14,980.65	5,145.02	121,413.10
15. If Carryover is allowed, enter line 14 amount here	0.00	4,567.82	1,000.00	5,046.43	14,980.65	5,145.02	121,413.10
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	52,041.13	0.00	0.00	0.00	122,448.14	2,859.22	820,522.25

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

LOCAL PROGRAM NAME	El Camino College- Project Lead the Way	Packard Transitional Kindergarten	CTE-Grainger Foundation	LBCC Workforce Innovation P Grant	LBCC - Tech Prep	LBCC - CTE Pathways-Comm.	Project Equals
RESOURCE CODE	9511	9512	9513	9539	9540	9541	9542
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	46,013.33	0.00	0.00	0.00	0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	46,013.33	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	49,086.00	150,000.00	20,000.00	30,000.00	90,000.00	25,000.00	80,904.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	49,086.00	150,000.00	20,000.00	30,000.00	90,000.00	25,000.00	80,904.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	95,099.33	150,000.00	20,000.00	30,000.00	90,000.00	25,000.00	80,904.00
REVENUES							
5. Revenue Deferred from Prior Year	46,013.33	0.00	0.00	0.00	0.00	0.00	0.00
6. Cash Received in Current Year	49,086.00	150,000.00	20,000.00	620.00	9,196.83	1,916.17	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	95,099.33	150,000.00	20,000.00	620.00	9,196.83	1,916.17	0.00
EXPENDITURES							
9. Donor-Authorized Expenditures	28,992.04	0.00	0.00	1,969.78	19,928.24	5,502.30	45,922.92
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	28,992.04	0.00	0.00	1,969.78	19,928.24	5,502.30	45,922.92
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	66,107.29	150,000.00	20,000.00	(1,349.78)	(10,731.41)	(3,586.13)	(45,922.92)
a. Deferred Revenue	66,107.29	150,000.00	20,000.00	0.00	0.00	0.00	0.00
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	1,349.78	10,731.41	3,586.13	45,922.92
14. Unused Grant Award Calculation (line 4 minus line 9)	66,107.29	150,000.00	20,000.00	28,030.22	70,071.76	19,497.70	34,981.08
15. If Carryover is allowed, enter line 14 amount here	66,107.29	150,000.00	20,000.00	28,030.22	70,071.76	19,497.70	34,981.08
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	28,992.04	0.00	0.00	1,969.78	19,928.24	5,502.30	45,922.92

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

LOCAL PROGRAM NAME	Alternative Induction Pathway	Boeing Grant Math Certification	Boeing Grant Common Core Standards Assess.	Boeing Grant STEM	Reading is Fundamental	Boeing Seamless Education	Fresno - Long Beach Partnership
RESOURCE CODE	9543	9544	9545	9546	9548	9578	9587
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	0.00	0.00	0.00	0.00	33,798.81	193,637.90	66,937.24
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	33,798.81	193,637.90	66,937.24
2. a. Current Year Award	25,000.00	20,000.00	19,000.00	18,000.00	28,331.39	0.00	0.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,000.00	20,000.00	19,000.00	18,000.00	28,331.39	0.00	0.00
3. Required Matching Funds/Other					0.00	0.00	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	25,000.00	20,000.00	19,000.00	18,000.00	62,130.20	193,637.90	66,937.24
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	0.00	33,798.81	193,637.90	66,937.24
6. Cash Received in Current Year	0.00	0.00	0.00	0.00	28,331.39	0.00	0.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	0.00	62,130.20	193,637.90	66,937.24
EXPENDITURES							
9. Donor-Authorized Expenditures	4,567.59	5,481.00	0.00	0.00	28,836.14	15,505.92	394.85
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,567.59	5,481.00	0.00	0.00	28,836.14	15,505.92	394.85
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)	(4,567.59)	(5,481.00)	0.00	0.00	33,294.06	178,131.98	66,542.39
a. Deferred Revenue	0.00	0.00	0.00	0.00	33,294.06	178,131.98	66,542.39
b. Accounts Payable							
c. Accounts Receivable	4,567.59	5,481.00	0.00	0.00	0.00	0.00	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	20,432.41	14,519.00	19,000.00	18,000.00	33,294.06	178,131.98	66,542.39
15. If Carryover is allowed, enter line 14 amount here	20,432.41	14,519.00	19,000.00	18,000.00	33,294.06	178,131.98	66,542.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	4,567.59	5,481.00	0.00	0.00	28,836.14	15,505.92	394.85

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

LOCAL PROGRAM NAME	Ohlendorf Memorial	Liff Scholarship	Toyota Family Literacy Grant	American Career College	Head Start LA Preschool	ROMA	Facility Rental Income
RESOURCE CODE	9598	9656	9016	9018	9028	9030	9031
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover	10,337.20	34,576.43	16,328.94	33,533.24	34,821.58	20,654.02	17,751.30
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	10,337.20	34,576.43	16,328.94	33,533.24	34,821.58	20,654.02	17,751.30
2. a. Current Year Award	0.00	0.00	69,500.00	10,000.00	51,714.00	0.00	408.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	69,500.00	10,000.00	51,714.00	0.00	408.00
3. Required Matching Funds/Other	137.81	468.47					
4. Total Available Award (sum lines 1c, 2c, & 3)	10,475.01	35,044.90	85,828.94	43,533.24	86,535.58	20,654.02	18,159.30
REVENUES							
5. Revenue Deferred from Prior Year	10,337.20	34,576.43	16,328.94	33,533.24	34,821.58	8,054.02	17,751.30
6. Cash Received in Current Year	0.00	0.00	69,500.00	10,000.00	51,714.00	0.00	408.00
7. Contributed Matching Funds	137.81	468.47					
8. Total Available (sum lines 5, 6, & 7)	10,475.01	35,044.90	85,828.94	43,533.24	86,535.58	8,054.02	18,159.30
EXPENDITURES							
9. Donor-Authorized Expenditures	677.04	0.00	78,507.50	14,747.72	40,592.81	8,296.44	0.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	677.04	0.00	78,507.50	14,747.72	40,592.81	8,296.44	0.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	9,797.97	35,044.90	7,321.44	28,785.52	45,942.77	(242.42)	18,159.30
a. Deferred Revenue	9,797.97	35,044.90	7,321.44	28,785.52	45,942.77	0.00	18,159.30
b. Accounts Payable							
c. Accounts Receivable	0.00	0.00	0.00	0.00	0.00	242.42	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	9,797.97	35,044.90	7,321.44	28,785.52	45,942.77	12,357.58	18,159.30
15. If Carryover is allowed, enter line 14 amount here	9,797.97	35,044.90	7,321.44	28,785.52	45,942.77	12,357.58	18,159.30
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	539.23	(468.47)	78,507.50	14,747.72	40,592.81	8,296.44	0.00

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

LOCAL PROGRAM NAME	Steps to Excellence Project	Children & Families First	Children & Families First	TOTAL
RESOURCE CODE	9043	9586	9586	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)		Fund 11	Fund 12	
AWARD				
1. a. Prior Year Carryover	3,051.13	0.00	0.00	6,180,485.32
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	3,051.13	0.00	0.00	6,180,485.32
2. a. Current Year Award	0.00	90,000.00	90,000.00	2,892,773.68
b. Other Adjustments		(17.05)		(17.05)
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	89,982.95	90,000.00	2,892,756.63
3. Required Matching Funds/Other				606.28
4. Total Available Award (sum lines 1c, 2c, & 3)	3,051.13	89,982.95	90,000.00	9,073,848.23
REVENUES				
5. Revenue Deferred from Prior Year	3,051.13	0.00	0.00	1,306,063.22
6. Cash Received in Current Year	0.00	66,644.39	66,580.58	2,772,844.93
7. Contributed Matching Funds				606.28
8. Total Available (sum lines 5, 6, & 7)	3,051.13	66,644.39	66,580.58	4,079,514.43
EXPENDITURES				
9. Donor-Authorized Expenditures	0.00	89,982.95	87,165.07	3,188,408.47
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	0.00	89,982.95	87,165.07	3,188,408.47
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)	3,051.13	(23,338.56)	(20,584.49)	891,105.96
a. Deferred Revenue	3,051.13	0.00	0.00	1,357,421.81
b. Accounts Payable				0.00
c. Accounts Receivable	0.00	23,338.56	20,584.49	466,315.85
14. Unused Grant Award Calculation (line 4 minus line 9)	3,051.13	0.00	2,834.93	5,885,439.76
15. If Carryover is allowed, enter line 14 amount here	3,051.13	0.00	0.00	5,853,309.75
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00	89,982.95	87,165.07	3,187,802.19

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

FEDERAL PROGRAM NAME	ARRA: State Fiscal Stabilization Fund	Medi-Cal Billing Option	Head Start Child Nutrition Program	CCFP Cash in Lieu of Commodities	TOTAL
FEDERAL CATALOG NUMBER	84.394	93.778	10.558	10.558	
RESOURCE CODE	3200	5640	5320	5340	
REVENUE OBJECT	8290	8290	8220	8220	
LOCAL DESCRIPTION (if any)			Fund 12	Fund 12	
AWARD					
1. Prior Year Restricted Ending Balance	19,312,097.95	1,489,985.38	248,436.67	0.00	21,050,520.00
2. a. Current Year Award	3,891,885.00	1,786,717.79	624,965.68	27,434.55	6,331,003.02
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,891,885.00	1,786,717.79	624,965.68	27,434.55	6,331,003.02
3. Required Matching Funds/Other		25,074.75			25,074.75
4. Total Available Award (sum lines 1, 2c, & 3)	23,203,982.95	3,301,777.92	873,402.35	27,434.55	27,406,597.77
REVENUES					
5. Cash Received in Current Year	3,891,885.00	1,786,717.79	430,575.96	18,628.73	6,127,807.48
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	194,389.72	8,805.82	203,195.54
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	194,389.72	8,805.82	203,195.54
8. Contributed Matching Funds		25,074.75			25,074.75
9. Total Available (sum lines 5, 7c, & 8)	3,891,885.00	1,811,792.54	624,965.68	27,434.55	6,356,077.77
EXPENDITURES					
10. Donor-Authorized Expenditures	23,203,982.95	1,117,205.57	533,050.51	27,434.55	24,881,673.58
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	23,203,982.95	1,117,205.57	533,050.51	27,434.55	24,881,673.58
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	2,184,572.35	340,351.84	0.00	2,524,924.19

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

STATE PROGRAM NAME	Engl Lang Acquisition Prog	State Lottery-Prop 20	Special Ed	Special Ed	Special Ed: Mental Health Services	Special Ed	Economic Impact Aid
RESOURCE CODE	6286	6300	6500	6500	6500	6500	7090
REVENUE OBJECT	8590	8560	8311	8319	8590	8091	8311
LOCAL DESCRIPTION (if any)					Goal: 5757	Rev Limit	
AWARD							
1. a. Prior Year Restricted Ending Balance	1,759,329.46	2,591,239.57	0.00	0.00	0.00	0.00	4,096,284.76
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,759,329.46	2,591,239.57	0.00	0.00	0.00	0.00	4,096,284.76
2. a. Current Year Award	0.00	1,571,679.43	42,373,881.00	36,087.00	539,562.00	15,211,394.00	11,644,328.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,571,679.43	42,373,881.00	36,087.00	539,562.00	15,211,394.00	11,644,328.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,759,329.46	4,162,919.00	42,373,881.00	36,087.00	539,562.00	15,211,394.00	15,740,612.76
REVENUES							
5. Cash Received in Current Year	0.00	105,124.68	30,693,971.00	12,993.00	387,786.00	15,211,394.00	11,644,328.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	1,466,554.75	11,679,910.00	23,094.00	151,776.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	1,466,554.75	11,679,910.00	23,094.00	151,776.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,571,679.43	42,373,881.00	36,087.00	539,562.00	15,211,394.00	11,644,328.00
EXPENDITURES							
10. Donor-Authorized Expenditures	236,428.27	911,171.48	42,373,881.00	36,087.00	539,562.00	15,211,394.00	15,423,302.61
11. Non Donor-Authorized Expenditures			23,246,206.02				
12. Total Expenditures (line 10 plus line 11)	236,428.27	911,171.48	65,620,087.02	36,087.00	539,562.00	15,211,394.00	15,423,302.61
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,522,901.19	3,251,747.52	0.00	0.00	0.00	0.00	317,310.15

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

STATE PROGRAM NAME	Limited Eng. Proficiency	Transportation Home to School	Transportation Special Ed	Quality Education Investment Act	Head Start Nutrition Program	State Lottery Prop 20	TOTAL
RESOURCE CODE	7091	7230	7240	7400	5320	6300	
REVENUE OBJECT	8311	8311	8311	8590	8520	8919	
LOCAL DESCRIPTION (if any)				QEIA		Fund 11	
AWARD							
1. a. Prior Year Restricted Ending Balance	2,727,833.59	0.00	0.00	183,505.03	0.00	52,385.48	11,410,577.89
b. Restr Bal Transfers (Obj 8997)							0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,727,833.59	0.00	0.00	183,505.03	0.00	52,385.48	11,410,577.89
2. a. Current Year Award	2,805,848.00	5,976,825.00	688,666.00	1,220,400.00	37,236.96	34,647.00	82,140,554.39
b. Other Adjustments				1.00			1.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,805,848.00	5,976,825.00	688,666.00	1,220,401.00	37,236.96	34,647.00	82,140,555.39
3. Required Matching Funds/Other		(3,367,523.17)	3,367,523.17				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	5,533,681.59	2,609,301.83	4,056,189.17	1,403,906.03	37,236.96	87,032.48	93,551,133.28
REVENUES							
5. Cash Received in Current Year	2,805,848.00	5,976,825.00	688,666.00	1,220,401.00	22,611.71	34,647.00	68,804,595.39
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	14,625.25	0.00	13,335,960.00
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	14,625.25	0.00	13,335,960.00
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	2,805,848.00	5,976,825.00	688,666.00	1,220,401.00	37,236.96	34,647.00	82,140,555.39
EXPENDITURES							
10. Donor-Authorized Expenditures	2,305,070.63	2,609,301.83	4,056,189.17	1,331,514.55	37,236.96	21,010.32	85,092,149.82
11. Non Donor-Authorized Expenditures			2,758,175.75				26,004,381.77
12. Total Expenditures (line 10 plus line 11)	2,305,070.63	2,609,301.83	6,814,364.92	1,331,514.55	37,236.96	21,010.32	111,096,531.59
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	3,228,610.96	0.00	0.00	72,391.48	0.00	66,022.16	8,458,983.46

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

LOCAL PROGRAM NAME	Filming Money	Algebra I Tutoring	Gifts to Elementary Sites	Gifts to Secondary Sites	Gifts Instructional Services	Gifts General Adm	Gifts - Cotsen Family Foundation
RESOURCE CODE	9204	9205	9206	9207	9208	9209	9210
REVENUE OBJECT	8650	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	265,202.12	0.00	1,078,378.84	465,195.48	79,585.88	1,359.68	4,038.89
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	265,202.12	0.00	1,078,378.84	465,195.48	79,585.88	1,359.68	4,038.89
2. a. Current Year Award	295,445.40	40,652.89	1,126,427.71	321,398.21	60,656.75	972.00	42,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	295,445.40	40,652.89	1,126,427.71	321,398.21	60,656.75	972.00	42,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	560,647.52	40,652.89	2,204,806.55	786,593.69	140,242.63	2,331.68	46,038.89
REVENUES							
5. Cash Received in Current Year	295,445.40	40,652.89	1,126,427.71	321,398.21	60,656.75	972.00	42,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	295,445.40	40,652.89	1,126,427.71	321,398.21	60,656.75	972.00	42,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	219,180.93	23,056.90	1,090,630.23	258,874.83	57,059.54	0.00	16,056.61
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	219,180.93	23,056.90	1,090,630.23	258,874.83	57,059.54	0.00	16,056.61
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	341,466.59	17,595.99	1,114,176.32	527,718.86	83,183.09	2,331.68	29,982.28

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

LOCAL PROGRAM NAME	Gifts Camp Hi Hill	Cotsen Strategic	Cleaning Asthma Safe	Summer Enrichment	LBSA Gifts	CDC Educare	CDC Gifts
RESOURCE CODE	9213	9214	9216	9019	9022	9023	9024
REVENUE OBJECT	8699	8699	8699	8699	8699	8699/8689	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	1,388.63	7,527.00	4,500.00	40,234.43	4,096.33	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,388.63	7,527.00	4,500.00	40,234.43	4,096.33	0.00	0.00
2. a. Current Year Award	0.00	9,500.00	0.00	82,000.00	13,000.00	531,229.90	470.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	9,500.00	0.00	82,000.00	13,000.00	531,229.90	470.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,388.63	17,027.00	4,500.00	122,234.43	17,096.33	531,229.90	470.00
REVENUES							
5. Cash Received in Current Year	0.00	9,500.00	0.00	82,000.00	13,000.00	530,639.90	470.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	590.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	590.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	9,500.00	0.00	82,000.00	13,000.00	531,229.90	470.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	8,615.24	0.00	76,730.24	7,488.81	531,229.90	470.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	8,615.24	0.00	76,730.24	7,488.81	531,229.90	470.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,388.63	8,411.76	4,500.00	45,504.19	9,607.52	0.00	0.00

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

LOCAL PROGRAM NAME	HS Gifts	TOTAL
RESOURCE CODE	9025	
REVENUE OBJECT	8699	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance	22,457.69	1,973,964.97
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	22,457.69	1,973,964.97
2. a. Current Year Award	11,417.00	2,535,169.86
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	11,417.00	2,535,169.86
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	33,874.69	4,509,134.83
REVENUES		
5. Cash Received in Current Year	11,417.00	2,534,579.86
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	590.00
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	590.00
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	11,417.00	2,535,169.86
EXPENDITURES		
10. Donor-Authorized Expenditures	2,699.63	2,292,092.86
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	2,699.63	2,292,092.86
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	31,175.06	2,217,041.97

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	347,284,922.70	301	0.00	303	347,284,922.70	305	6,988,763.45		307	340,296,159.25	309
2000 - Classified Salaries	101,370,717.95	311	3,518,178.91	313	97,852,539.04	315	713,791.02		317	97,138,748.02	319
3000 - Employee Benefits (Excluding 3800)	156,360,770.39	321	1,376,683.99	323	154,984,086.40	325	1,319,541.71		327	153,664,544.69	329
4000 - Books, Supplies Equip Replace. (6500)	16,118,142.98	331	494,408.35	333	15,623,734.63	335	2,876,625.52		337	12,747,109.11	339
5000 - Services. . . & 7300 - Indirect Costs	65,217,948.95	341	281,289.89	343	64,936,659.06	345	41,917,544.33		347	23,019,114.73	349
TOTAL					680,681,941.83	365			TOTAL	626,865,675.80	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	282,368,521.34 375
2. Salaries of Instructional Aides Per EC 41011.		2100	21,070,930.95 380
3. STRS.		3101 & 3102	23,149,440.16 382
4. PERS.		3201 & 3202	1,634,126.98 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	5,052,855.62 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	57,480,545.16 385
7. Unemployment Insurance.		3501 & 3502	2,227,168.98 390
8. Workers' Compensation Insurance.		3601 & 3602	6,750,586.89 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	4,139,117.04
10. Other Benefits (EC 22310).		3901 & 3902	0.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			403,873,293.12 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			54,770.18
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,761,176.42 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			402,057,346.52 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			64.14%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	64.14%
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).	626,865,675.80
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	0.00
2	Classified Salaries	2000-2999	0.00
3	Employee Benefits	3000-3999	0.00
4	Books and Supplies	4000-4999	6,480.00
5	Services and Other Operating Expenditures	5000-5999	0.00
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		6,480.00

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	6,480.00
B. Net Revenues (Line A times 90%)	5,832.00
C. Program Costs (Line 7)	6,480.00
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(648.00)

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	542,020,771.00	(3,102,565.00)	538,918,206.00	87,671,801.00	39,354,722.00	587,235,285.00	20,590,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable		3,878,001.00	3,878,001.00	206,564.00	1,276,231.00	2,808,334.00	1,043,636.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	15,558,385.00	286.00	15,558,671.00	9,687,177.00		25,245,848.00	
Compensated Absences Payable	10,665,475.59		10,665,475.59		510,488.02	10,154,987.57	8,976,244.00
Governmental activities long-term liabilities	568,244,631.59	775,722.00	569,020,353.59	97,565,542.00	41,141,441.02	625,444,454.57	30,609,880.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA	2009-10 Actual			2010-11 Actual		
(2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	452,301,492.40		452,301,492.40			434,906,139.83
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	82,504.04		82,504.04			81,402.24
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA	2010-11 P2 Report			2011-12 P2 Estimate		
(2010-11 data should tie to Principal Apportionment Attendance Software reports)						
1. Total K-12 ADA (Form A, Line 10)	80,061.10		80,061.10	78,487.58		78,487.58
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	1,341.14		1,341.14	1,314.32		1,314.32
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			81,402.24			79,801.90
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)			81,402.24			79,801.90
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2010-11 Actual			2011-12 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	572,482.94		572,482.94	572,483.00		572,483.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,076,767.89		1,076,767.89	39.00		39.00
4. Secured Roll Taxes (Object 8041)	56,382,016.12		56,382,016.12	58,978,523.00		58,978,523.00
5. Unsecured Roll Taxes (Object 8042)	1,675,170.77		1,675,170.77	2,675,594.00		2,675,594.00
6. Prior Years' Taxes (Object 8043)	3,988,720.91		3,988,720.91	4,023,568.00		4,023,568.00
7. Supplemental Taxes (Object 8044)	1,198,146.37		1,198,146.37	1,645,925.00		1,645,925.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	4,413,559.19		4,413,559.19	2,925,595.00		2,925,595.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	73,163.61		73,163.61	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	4,474,492.83		4,474,492.83	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(609,348.00)		(609,348.00)	(617,803.00)		(617,803.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	73,245,172.63	0.00	73,245,172.63	70,203,924.00	0.00	70,203,924.00
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)	73,245,172.63	0.00	73,245,172.63	70,203,924.00	0.00	70,203,924.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			4,008,814.83			4,308,798.00
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)			4,008,814.83			4,308,798.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	352,964,604.00		352,964,604.00	350,671,143.00		350,671,143.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(231,044.73)		(231,044.73)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		4,238,842.50	4,238,842.50		4,236,944.00	4,236,944.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		119,639.00	119,639.00		108,990.00	108,990.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		3,065,275.00	3,065,275.00		2,805,513.00	2,805,513.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		38,585.00	38,585.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	2,627,210.00		2,627,210.00	2,540,190.00		2,540,190.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	20,788,110.00		20,788,110.00	12,299,364.00		12,299,364.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	376,148,879.27	7,462,341.50	383,611,220.77	365,510,697.00	7,151,447.00	372,662,144.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	114,320.00		114,320.00	114,720.00		114,720.00
38. TOTAL STATE AID (Lines C36 plus C37)	376,263,199.27	7,462,341.50	383,725,540.77	365,625,417.00	7,151,447.00	372,776,864.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	707,287,333.08		707,287,333.08	653,677,032.00		653,677,032.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	2,087,076.48		2,087,076.48	1,040,397.00		1,040,397.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			452,301,492.40			434,906,139.83
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9866			0.9803
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			434,906,139.83			437,039,584.95
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			73,245,172.63			70,203,924.00
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)			9,768,268.80			9,576,228.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			365,669,782.03			371,144,458.95
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			365,669,782.03			371,144,458.95
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])			1,298,991.41			703,573.03
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			74,544,164.04			70,907,497.03
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)			364,370,790.62			370,440,885.92
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			74,544,164.04			
b. State Subventions (Line D8)			364,370,790.62			
c. Less: Excluded Appropriations (Line C23)			4,008,814.83			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			434,906,139.83			

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2010-11 Actual			2011-12 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			434,906,139.83			437,039,584.95
12. Appropriations Subject to the Limit (Line D9d)			434,906,139.83			

* 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.

Susan Ginder Executive Director of Fiscal Services
Gann Contact Person

562-997-8126
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) 21,122,566.37
- 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) 584,799,154.36

C. Percentage of Plant Services Costs Attributable to General Administration

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.61%

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)	18,880,666.66
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	6,253,532.45
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	95,218.56
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,648,803.20
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)	7,166.26
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)	27,885,387.13
9. Carry-Forward Adjustment (Part IV, Line F)	(3,451,794.62)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	24,433,592.51

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	432,424,044.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	77,896,264.46
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	50,868,952.29
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	863,703.79
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	6,755,719.95
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	14,402.82
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,902,124.53
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)	3,693.75
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)	20,062.59
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)	70,725,246.63
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)	191,345.10
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)	4,739,092.02
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	29,691,012.32
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	32,099,167.02
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)	709,194,831.75

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

(Line A8 divided by Line B18) 3.93%

D. Preliminary Proposed Indirect Cost Rate

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

(Line A10 divided by Line B18) 3.45%

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>27,885,387.13</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,834,676.75)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.16%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.16%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.16%) times Part III, Line B18); zero if positive	<u>(3,451,794.62)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(3,451,794.62)</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>3.45%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,725,897.31) is applied to the current year calculation and the remainder (\$-1,725,897.31) is deferred to one or more future years:	<u>3.69%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-1,150,598.21) is applied to the current year calculation and the remainder (\$-2,301,196.41) is deferred to one or more future years:	<u>3.77%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(3,451,794.62)</u>

Approved indirect cost rate: 4.16%
Highest rate used in any program: 4.16%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2900	4,957,224.62	125,147.19	2.52%
01	3010	33,608,615.39	1,398,118.45	4.16%
01	3011	14,855,107.38	617,972.46	4.16%
01	3030	85,351.87	2,987.32	3.50%
01	3060	421,974.98	16,514.15	3.91%
01	3185	980,815.80	40,801.94	4.16%
01	3200	22,277,249.37	926,733.58	4.16%
01	3310	19,666,430.51	818,123.00	4.16%
01	3311	66,381.49	2,761.47	4.16%
01	3313	5,961,538.31	247,999.66	4.16%
01	3314	36,221.19	1,507.14	4.16%
01	3315	4,653,834.34	193,599.59	4.16%
01	3319	507,275.38	21,102.65	4.16%
01	3320	3,134,400.46	130,390.98	4.16%
01	3324	379,680.31	15,794.70	4.16%
01	3345	6,635.94	276.06	4.16%
01	3385	427,195.01	17,771.34	4.16%
01	3395	14,400.92	599.08	4.16%
01	3410	296,588.47	9,820.09	3.31%
01	3550	767,671.35	31,935.16	4.16%
01	3555	80,888.28	3,364.97	4.16%
01	3710	197,239.96	8,205.19	4.16%
01	4035	3,612,777.02	150,291.68	4.16%
01	4045	296,419.53	12,331.05	4.16%
01	4047	272,926.55	11,353.72	4.16%
01	4048	519,779.73	21,622.87	4.16%
01	4123	28,802.00	1,198.00	4.16%
01	4124	2,050,788.74	85,312.79	4.16%
01	4201	222,585.07	9,259.54	4.16%
01	4510	16,464.09	684.91	4.16%
01	4810	40,358.65	1,678.92	4.16%
01	5575	72,954.59	2,188.62	3.00%
01	5630	40,176.65	1,671.35	4.16%
01	5635	68,631.01	2,855.05	4.16%
01	5810	6,727,738.43	248,103.80	3.69%
01	6010	9,668,208.34	401,491.07	4.15%
01	6286	226,985.65	9,442.62	4.16%
01	6378	38,885.94	1,617.65	4.16%
01	6385	73,808.45	3,070.44	4.16%
01	6500	62,581,644.79	2,602,759.94	4.16%
01	6515	960.06	39.94	4.16%
01	6520	292,256.14	12,157.86	4.16%

Long Beach Unified Los Angeles County		Unaudited Actuals 2010-11 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs		19 64725 0000000 Form ICR	
01	6530	15,733.49	654.51	4.16%	
01	6535	26,930.68	1,120.32	4.16%	
01	6660	1,790.92	74.50	4.16%	
01	7090	14,974,080.25	449,222.36	3.00%	
01	7091	2,237,932.61	67,138.02	3.00%	
01	7220	54,241.65	2,256.44	4.16%	
01	7230	2,505,090.08	104,211.75	4.16%	
01	7240	6,394,866.63	266,026.47	4.16%	
01	7400	1,278,335.76	53,178.79	4.16%	
01	7810	756,443.07	31,468.03	4.16%	
01	8150	14,021,015.13	583,042.94	4.16%	
01	9010	3,698,228.69	20,447.10	0.55%	
11	9010	263,863.43	3,593.79	1.36%	
12	5025	1,736,770.35	72,249.65	4.16%	
12	5210	18,372,868.44	741,668.31	4.04%	
12	5810	1,141,542.19	47,488.20	4.16%	
12	6105	7,237,960.90	301,099.18	4.16%	
12	9010	665,020.07	5,433.78	0.82%	
13	5310	31,991,053.31	233,498.00	0.73%	

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	2,231.88		2,643,625.05	2,645,856.93
2. State Lottery Revenue	8560	9,930,981.43		1,571,679.43	11,502,660.86
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)		9,933,213.31	0.00	4,215,304.48	14,148,517.79
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	5,372,297.56			5,372,297.56
2. Classified Salaries	2000-2999	28,587.95			28,587.95
3. Employee Benefits	3000-3999	676,309.34			676,309.34
4. Books and Supplies	4000-4999	96,400.03		879,167.57	975,567.60
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	3,753,724.60			3,753,724.60
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			18,367.23	18,367.23
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)		9,927,319.48	0.00	897,534.80	10,824,854.28
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	5,893.83	0.00	3,317,769.68	3,323,663.51
D. COMMENTS:					
Lottery funds allocated to a contracted continuation high school.					

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

*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 purchase of instructional materials only. Any amounts in the shaded cells of this column should be reviewed for appropriateness.

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	697,328,858.69
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	132,278,084.97
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	6,544,414.25
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,621,231.47
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	117,450.00
5. Interfund Transfers Out	All	9300	7600-7629	8,156,003.55
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	1,255,644.93
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)				17,694,744.20
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)				547,356,029.52
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				547,356,029.52

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		81,407.93
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)		81,407.93
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		81,407.93
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,723.62
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.)	577,244,272.35	7,070.72
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)	577,244,272.35	7,070.72
B. Required effort (Line A.2 times 90%)	519,519,845.12	6,363.65
C. Current year expenditures (Line I.G and Line II.F)	547,356,029.52	6,723.62
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	23,203,982.95
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	9,449.16
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)				9,449.16
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				23,194,533.79

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)	547,356,029.52	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,723.62
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	20,567,546.08	2,430,098.08	38,929,683.23	26,807,341.07	72,712,152.92	155,617.16	5,319,523.48
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	3.20	3.20	3.20	3.20	3.38	3.38	
1110 Regular Education, K-12	3,037.61	3,037.61	3,037.61	3,037.61	3,207.34	3,207.34	5,008.00
3100 Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	
3200 Continuation Schools	14.10	14.10	14.10	14.10	14.89	14.89	11.00
3300 Independent Study Centers	19.50	19.50	19.50	19.50	20.59	20.59	
3400 Opportunity Schools	6.00	6.00	6.00	6.00	6.34	6.34	
3550 Community Day Schools	4.00	4.00	4.00	4.00	4.22	4.22	
3700 Specialized Secondary Programs	23.07	23.07	23.07	23.07	24.36	24.36	
3800 Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	
4110 Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	
4610 Adult Independent Study Centers	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	
4630 Adult Vocational Education	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	
4850 Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	
5000-5999 Special Education (allocated to 5001)	538.28	538.28	538.28	538.28	568.36	568.36	2,613.00
6000 ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	
Other Goals Description							
7110 Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	
7150 Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	
8100 Community Services	0.00	0.00	0.00	0.00	0.00	0.00	
8500 Child Care and Development Services	0.40	0.40	0.40	0.40	3.48	3.48	
Other Funds Description							
-- Adult Education (Fund 11)					0.00		
-- Child Development (Fund 12)	203.72	203.72	203.72	203.72	212.04	212.04	
-- Cafeteria (Funds 13 & 61)					0.00	0.00	
C. Total Allocation Factors	3,849.88	3,849.88	3,849.88	3,849.88	4,065.00	4,065.00	7,632.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	426,670.49	134,344.49	561,014.98	21,727.52	582,742.50	
1110	Regular Education, K-12	347,498,698.48	130,997,159.00	478,495,857.48	18,531,642.05	497,027,499.53	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,990,472.39	599,566.43	2,590,038.82	100,309.48	2,690,348.30	
3300	Independent Study Centers	5,243,777.06	818,538.48	6,062,315.54	234,787.11	6,297,102.65	
3400	Opportunity Schools	907,408.86	251,940.74	1,159,349.60	44,900.39	1,204,249.99	
3550	Community Day Schools	702,758.71	167,840.99	870,599.70	33,717.41	904,317.11	
3700	Specialized Secondary Programs	3,660,516.47	968,402.00	4,628,918.47	179,273.15	4,808,191.62	
3800	Vocational Education	793,882.30	0.00	793,882.30	30,746.23	824,628.53	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	395,145.94	0.00	395,145.94	15,303.59	410,449.53	
5000-5999	Special Education	125,042,071.83	24,416,136.25	149,458,208.08	5,788,359.44	155,246,567.52	
6000	Regional Occupational Ctr/Prg (ROC/P)	164,578.44	0.00	164,578.44	6,373.95	170,952.39	
Other Goals							
7110	Nonagency - Educational	219,672.84	0.00	219,672.84	8,507.70	228,180.54	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	4,483,494.17	0.00	4,483,494.17	173,641.02	4,657,135.19	
8500	Child Care and Development Services	2,344,350.86	71,600.74	2,415,951.60	93,567.27	2,509,518.87	
Other Costs							
----	Food Services					3,969.22	3,969.22
----	Enterprise					14,402.82	14,402.82
----	Facilities Acquisition & Construction					1,573,472.85	1,573,472.85
----	Other Outgo					8,333,925.55	8,333,925.55
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		8,496,432.93	8,496,432.93	2,908,081.70		11,404,514.63
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(1,563,310.63)		(1,563,310.63)
----	Total General Fund and Charter Schools Funds Expenditures	493,873,498.84	166,921,962.05	660,795,460.89	26,607,627.38	9,925,770.44	697,328,858.71

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	276,616.13	101,094.23	361.26	0.00	40,082.90	0.00	0.00			8,515.97	0.00	426,670.49
1110	Regular Education, K-12	341,967,574.23	30,600.00	4,355,261.37	464.47	251,961.24	0.00	863,703.79			0.00	29,133.38	347,498,698.48
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	1,334,021.13	0.00	0.00	350,972.34	123,541.46	0.00	0.00			181,937.46	0.00	1,990,472.39
3300	Independent Study Centers	4,680,916.61	166,407.42	0.00	256,488.64	139,964.39	0.00	0.00			0.00	0.00	5,243,777.06
3400	Opportunity Schools	615,376.82	46,016.13	0.00	0.00	0.00	0.00	0.00			246,015.91	0.00	907,408.86
3550	Community Day Schools	395,491.38	139,911.79	0.00	0.00	0.00	0.00	0.00			167,355.54	0.00	702,758.71
3700	Specialized Secondary Programs	2,991,178.40	0.00	0.00	405,125.51	207,825.36	25,407.26	0.00			17,219.12	13,760.82	3,660,516.47
3800	Vocational Education	730,022.68	2,974.85	0.00	57,594.28	950.16	1,440.00	0.00			900.33	0.00	793,882.30
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	267,834.69	77,353.31	18,633.57	0.00	29,128.13	0.00	0.00			2,196.24	0.00	395,145.94
5000-5999	Special Education	97,032,829.04	9,179,727.50	396,794.81	250,926.41	9,741,602.18	8,325,806.61	0.00			114,385.28	0.00	125,042,071.83
6000	ROC/P	29,732.46	0.00	0.00	105,137.96	0.00	0.00	0.00			29,708.02	0.00	164,578.44
Other Goals													
7110	Nonagency - Educational	170,907.55	31,088.44	0.00	16.00	11,746.95	0.00	0.00	0.00	0.00	5,913.90	0.00	219,672.84
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		4,483,494.17	0.00	0.00	0.00	4,483,494.17
8500	Child Care and Development Services	33,572.88	33,630.24	0.00	0.00	0.00	0.00		2,272,225.78	0.00	4,921.96	0.00	2,344,350.86
Total Direct Charged Costs		450,526,074.00	9,808,803.91	4,771,051.01	1,426,725.61	10,546,802.77	8,352,653.87	863,703.79	6,755,719.95	0.00	779,069.73	42,894.20	493,873,498.84

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	73,755.79	60,588.70	0.00	134,344.49
1110	Regular Education, K-12	70,012,913.72	57,493,656.50	3,490,588.78	130,997,159.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	324,986.46	266,912.94	7,667.03	599,566.43
3300	Independent Study Centers	449,449.33	369,089.15	0.00	818,538.48
3400	Opportunity Schools	138,292.11	113,648.63	0.00	251,940.74
3550	Community Day Schools	92,194.74	75,646.25	0.00	167,840.99
3700	Specialized Secondary Programs	531,733.15	436,668.85	0.00	968,402.00
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)	12,406,645.75	10,188,222.83	1,821,267.67	24,416,136.25
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	9,219.48	62,381.26	0.00	71,600.74
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	4,695,477.95	3,800,954.98	0.00	8,496,432.93
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		88,734,668.48	72,867,770.09	5,319,523.48	166,921,962.05

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,902,124.53
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	95,218.56
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	18,896,099.27
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,277,495.66
5	Total Central Administration Costs in General Fund and Charter Schools Funds	28,170,938.02
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	493,873,498.84
2	Total Allocated Costs (from Form PCR, Column 2, Total)	166,921,962.05
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	660,795,460.89
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	4,739,092.02
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	29,753,367.97
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	32,099,167.02
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	66,591,627.01
D. Total Direct Charged and Allocated Costs (B3 + C5)		727,387,087.90
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		3.87%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	3,969.22				3,969.22
Enterprise (Objects 1000-5999, 6400, and 6500)		14,402.82			14,402.82
Facilities Acquisition & Construction (Objects 1000-6500)			1,573,472.85		1,573,472.85
Other Outgo (Objects 1000-7999)				8,333,925.55	8,333,925.55
Total Other Costs	3,969.22	14,402.82	1,573,472.85	8,333,925.55	9,925,770.44

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,368.08	6,364.30
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719	21.22	
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,364.30	6,507.30
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,364.30	6,507.30
b. Revenue Limit ADA	0033	81,171.33	80,099.11
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	516,598,695.52	521,228,938.50
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	516,598,695.52	521,228,938.50
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	423,802,071.84	418,265,373.99
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	3,477,066.00	3,399,402.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	1,463,709.00	1,146,439.00
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)	- - -	2,013,357.00	2,252,963.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	425,815,428.84	420,518,336.99

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	69,380,028.00	70,821,727.00
26. Miscellaneous Funds	0588	3,560,732.00	54,074.00
27. Community Redevelopment Funds	0589	923,429.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	1,127,684.00	1,143,327.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	72,736,505.00	69,732,474.00
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	353,078,923.84	350,785,862.99
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	114,320.00	114,720.00
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)	---	(114,320.00)	(114,720.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	352,964,603.84	350,671,142.99
43. Less: Revenue Limit State Apportionment Receipts	---	355,734,141.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(2,769,537.16)	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	1,364,538.00	1,364,538.00
46. California High School Exit Exam	9002	1,746,229.00	1,746,229.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,128,077.00	1,126,177.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	97,507.00	95,779.00

Current LEA: 19-64725-000000 Long Beach Unified		
Selected SELPA: DL		(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
DL	Long Beach Unified	

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,500,689.63)	0.00	(1,563,310.63)				
Other Sources/Uses Detail					0.00	8,156,003.55		
Fund Reconciliation							7,012,184.65	10,913,703.19
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	61,152.22	0.00	161,873.51	0.00				
Other Sources/Uses Detail					3,506,002.00	0.00		
Fund Reconciliation							67,398.34	186,457.82
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	607,053.67	0.00	1,167,939.12	0.00				
Other Sources/Uses Detail					238,010.35	0.00		
Fund Reconciliation							257,244.83	2,924,893.73
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	788,230.43	0.00	233,498.00	0.00				
Other Sources/Uses Detail					196,821.20	0.00		
Fund Reconciliation							294,996.29	3,596,565.87
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					3,100,000.00	0.00		
Fund Reconciliation							3,100,000.00	1,721.30
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	101.42	0.00						
Other Sources/Uses Detail					0.00	3,100,000.00		
Fund Reconciliation							0.00	3,108,672.32
25 CAPITAL FACILITIES FUND								
Expenditure Detail	40,543.23	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							99,383.54	40,273.23
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

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	3,608.66	0.00						
Other Sources/Uses Detail					4,215,170.00	0.00		
Fund Reconciliation							10,935,191.22	276,035.70
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	718,075.71
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,500,689.63	(1,500,689.63)	1,563,310.63	(1,563,310.63)	11,256,003.55	11,256,003.55	21,766,398.87	21,766,398.87

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	62.0	136.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	5,780.0	1,852.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	761.0	1,852.0
C. ENTER total number of miles driven to/from school	021/022	969,326.0	1,456,807.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinator of both, for days pupils transported	030/033	3	3
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		0.00	67,755.67
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	2,125.38
C. 1. Subagreements for Services (Object 5100)		0.00	153,471.82
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		153,471.82
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)		17,635.88	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		3,465,995.96	(1,233,927.21)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		2,635,956.70	7,558,912.79
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	6,119,588.54	6,548,338.45
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	6,119,588.54	6,548,338.45
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	6,119,588.54	6,548,338.45
K. Indirect Costs (Approved indirect cost rate of 4.16% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		254,574.88	266,026.45
L. Net Pupil Transportation Expense (Lines J and K)	100/101	6,374,163.42	6,814,364.90

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		6,374,163.42	6,814,364.90
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		46,091.17	374,078.66
2. ENTER payments by another LEA, included in Schedule II,			
Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		46,091.17	374,078.66
G. Bus Operating Expense (Line A minus Line F)	110/111	6,328,072.25	6,440,286.24
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	6.528	4.421
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,094.822	3,477.476
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	46,091.17	374,078.66
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	6,374,163.42	6,814,364.90
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	839,228.09	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Susan Ginder

Title: Executive Director of Fiscal Services

Agency: Long Beach Unified School District

Phone Number/Ext: 562-997-8126

E-mail Address: SGinder@lbschools.net

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										8,086
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	9,389.70	3,133,098.84	946,756.69	419,725.65	3,734,057.82	15,222,135.85	24,980,978.83		48,446,143.38
2000-2999	Classified Salaries	666,759.73	494.88	0.00	84,413.19	2,002,444.48	13,118,973.30	4,545,877.76		20,418,963.34
3000-3999	Employee Benefits	320,149.53	1,000,467.37	244,235.29	163,914.97	2,081,255.30	12,107,849.01	10,407,718.08		26,325,589.55
4000-4999	Books and Supplies	27,723.68	7,894.18	108.87	809.13	40,555.83	1,483,430.01	16,759.17		1,577,280.87
5000-5999	Services and Other Operating Expenditures	326,561.52	59,549.15	2,593.83	1,890.38	10,548.86	26,016,291.23	1,835,567.22		28,253,002.19
6000-6999	Capital Outlay	341.06	0.00	0.00	0.00	0.00	24,401.09	0.00		24,742.15
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,350,925.22	4,201,504.42	1,193,694.68	670,753.32	7,868,862.29	67,973,080.49	41,786,901.06	0.00	125,045,721.48
7310	Transfers of Indirect Costs	267,533.61	0.00	0.00	38,913.93	340,061.33	2,033,831.67	1,663,843.18		4,344,183.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	24,416,136.26								24,416,136.26
	Total Indirect Costs and PCR Allocations	24,683,669.87	0.00	0.00	38,913.93	340,061.33	2,033,831.67	1,663,843.18	0.00	28,760,319.98
	TOTAL COSTS	26,034,595.09	4,201,504.42	1,193,694.68	709,667.25	8,208,923.62	70,006,912.16	43,450,744.24	0.00	153,806,041.46
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	2,763,603.61	381,459.16	47,828.30	3,500,626.60	474,602.34	563,443.52		7,731,563.53
2000-2999	Classified Salaries	63,389.11	494.88	0.00	1,710.38	1,894,622.05	9,448,160.10	3,592,738.71		15,001,115.23
3000-3999	Employee Benefits	35,542.66	886,829.29	103,326.18	13,938.41	1,970,685.54	5,457,069.34	2,159,139.21		10,626,530.63
4000-4999	Books and Supplies	146.96	696.59	0.00	0.00	23,984.17	1,276,642.30	4,951.99		1,306,422.01
5000-5999	Services and Other Operating Expenditures	98,454.17	47,583.24	233.22	0.00	10,342.84	1,725,309.00	6,009.27		1,887,931.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	9,680.29	0.00		9,680.29
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	197,532.90	3,699,207.61	485,018.56	63,477.09	7,400,261.20	18,391,463.37	6,326,282.70	0.00	36,563,243.43
7310	Transfers of Indirect Costs	1,507.14	0.00	0.00	21,102.65	340,061.33	820,884.47	260,097.75		1,443,653.34
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,507.14	0.00	0.00	21,102.65	340,061.33	820,884.47	260,097.75	0.00	1,443,653.34
	TOTAL BEFORE OBJECT 8980	199,040.04	3,699,207.61	485,018.56	84,579.74	7,740,322.53	19,212,347.84	6,586,380.45	0.00	38,006,896.77
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									15,761,292.48
	TOTAL COSTS									22,245,604.29

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	9,389.70	369,495.23	565,297.53	371,897.35	233,431.22	14,747,533.51	24,417,535.31		40,714,579.85
2000-2999	Classified Salaries	603,370.62	0.00	0.00	82,702.81	107,822.43	3,670,813.20	953,139.05		5,417,848.11
3000-3999	Employee Benefits	284,606.87	113,638.08	140,909.11	149,976.56	110,569.76	6,650,779.67	8,248,578.87		15,699,058.92
4000-4999	Books and Supplies	27,576.72	7,197.59	108.87	809.13	16,571.66	206,787.71	11,807.18		270,858.86
5000-5999	Services and Other Operating Expenditures	228,107.35	11,965.91	2,360.61	1,890.38	206.02	24,290,982.23	1,829,557.95		26,365,070.45
6000-6999	Capital Outlay	341.06	0.00	0.00	0.00	0.00	14,720.80	0.00		15,061.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,153,392.32	502,296.81	708,676.12	607,276.23	468,601.09	49,581,617.12	35,460,618.36	0.00	88,482,478.05
7310	Transfers of Indirect Costs	266,026.47	0.00	0.00	17,811.28	0.00	1,212,947.20	1,403,745.43		2,900,530.38
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	24,416,136.26								24,416,136.26
	Total Indirect Costs and PCR Allocations	24,682,162.73	0.00	0.00	17,811.28	0.00	1,212,947.20	1,403,745.43	0.00	27,316,666.64
	TOTAL BEFORE OBJECT 8980	25,835,555.05	502,296.81	708,676.12	625,087.51	468,601.09	50,794,564.32	36,864,363.79	0.00	115,799,144.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									15,761,292.48
	TOTAL COSTS									131,560,437.17
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	153,728.38	0.00	99,978.69	0.00	0.00	72.08		253,779.15
2000-2999	Classified Salaries	0.00	0.00	0.00	42,734.40	0.00	78,259.65	78,258.91		199,252.96
3000-3999	Employee Benefits	0.00	51,993.84	0.00	55,608.77	0.00	39,061.75	38,332.21		184,996.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	516.95	2,703.45	0.00		3,220.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	353.17	0.00	189.47	710.41		1,253.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	7,866.30	0.00		7,866.30
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	205,722.22	0.00	198,675.03	516.95	128,080.62	117,373.61	0.00	650,368.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	205,722.22	0.00	198,675.03	516.95	128,080.62	117,373.61	0.00	650,368.43
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									15,211,394.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									15,761,292.48
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									26,184,752.12
	TOTAL COSTS									57,807,807.03

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

2009-10 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	115,919,159.38	43,549,341.39
2. Enter audit adjustments of 2009-10 special education expenditures from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2010-11 special education beginning fund balances from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

4. Enter any other adjustments, not included in Line 1 (explain below)		

5. 2009-10 Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines 1 through 4)	115,919,159.38	43,549,341.39
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet	8,298.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)	8,298.00	

SELPA: Long Beach Unified (DL)

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

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Long Beach Unified (DL)

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

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

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

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

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2010-11 (LE-CY Worksheet)	Actual Expenditures FY 2009-10 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	153,806,041.46		
2. Less: Expenditures paid from federal sources	22,245,604.29		
3. Expenditures paid from state and local sources	131,560,437.17	115,919,159.38	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	131,560,437.17	115,919,159.38	15,641,277.79
4. Special education unduplicated pupil count	8,086	8,298	
5. Per capita state and local expenditures (A3/A4)	16,270.15	13,969.53	2,300.62

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

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

SELPA: Long Beach Unified (DL)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

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

	FY 2010-11	FY 2009-10	Difference
		Base FY	

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

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

- b. Special education unduplicated pupil count

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

	FY 2010-11		Difference

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

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

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									8,086
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	7,141.00	228,702.00	898,463.00	465,806.00	3,450,838.00	15,081,025.00	26,654,826.00		46,786,801.00
2000-2999	Classified Salaries	669,853.00	0.00	0.00	70,487.00	2,535,309.00	12,928,674.00	4,893,848.00		21,098,171.00
3000-3999	Employee Benefits	334,716.00	64,012.00	249,903.00	181,660.00	2,132,645.00	13,735,347.00	12,851,165.00		29,549,448.00
4000-4999	Books and Supplies	109,659.00	7,464.00	14,374.00	12,787.00	22,463.00	175,687.00	0.00		342,434.00
5000-5999	Services and Other Operating Expenditures	265,535.00	5,476.00	0.00	7,314.00	11,564.00	31,603,345.00	2,159,253.00		34,052,487.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	6,855.00		6,855.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,386,904.00	305,654.00	1,162,740.00	738,054.00	8,152,819.00	73,524,078.00	46,565,947.00	0.00	131,836,196.00
7310	Transfers of Indirect Costs	256,684.00	0.00	0.00	19,793.00	364,339.00	2,356,143.00	1,439,577.00		4,436,536.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	256,684.00	0.00	0.00	19,793.00	364,339.00	2,356,143.00	1,439,577.00	0.00	4,436,536.00
	TOTAL COSTS	1,643,588.00	305,654.00	1,162,740.00	757,847.00	8,517,158.00	75,880,221.00	48,005,524.00	0.00	136,272,732.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	7,141.00	226,623.00	543,831.00	415,808.00	235,863.00	14,743,388.00	26,164,028.00		42,336,682.00
2000-2999	Classified Salaries	586,814.00	0.00	0.00	70,487.00	119,954.00	3,572,836.00	997,936.00		5,348,027.00
3000-3999	Employee Benefits	282,205.00	63,728.00	151,260.00	166,722.00	142,253.00	7,264,224.00	10,204,469.00		18,274,861.00
4000-4999	Books and Supplies	109,659.00	6,738.00	0.00	12,787.00	0.00	172,927.00	0.00		302,111.00
5000-5999	Services and Other Operating Expenditures	265,535.00	3,576.00	0.00	7,314.00	2,000.00	31,489,211.00	2,158,103.00		33,925,739.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	6,855.00		6,855.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,251,354.00	300,665.00	695,091.00	673,118.00	500,070.00	57,242,586.00	39,531,391.00	0.00	100,194,275.00
7310	Transfers of Indirect Costs	256,684.00	0.00	0.00	19,793.00	0.00	1,413,432.00	1,426,613.00		3,116,522.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	256,684.00	0.00	0.00	19,793.00	0.00	1,413,432.00	1,426,613.00	0.00	3,116,522.00
	TOTAL BEFORE OBJECT 8980	1,508,038.00	300,665.00	695,091.00	692,911.00	500,070.00	58,656,018.00	40,958,004.00	0.00	103,310,797.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									18,009,460.00
	TOTAL COSTS									121,320,257.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	170,554.00	0.00	117,913.00	0.00	0.00	0.00		288,467.00
2000-2999	Classified Salaries	0.00	0.00	0.00	46,372.00	0.00	78,162.00	78,162.00		202,696.00
3000-3999	Employee Benefits	0.00	56,047.00	0.00	63,194.00	0.00	51,387.00	51,387.00		222,015.00
4000-4999	Books and Supplies	0.00	0.00	0.00	11,329.00	0.00	0.00	0.00		11,329.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	773.00	0.00	0.00	0.00		773.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	226,601.00	0.00	239,581.00	0.00	129,549.00	129,549.00	0.00	725,280.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	226,601.00	0.00	239,581.00	0.00	129,549.00	129,549.00	0.00	725,280.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									14,896,365.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									18,009,460.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									35,166,450.00
	TOTAL COSTS									68,797,555.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									8,086
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	9,389.70	3,133,098.84	946,756.69	419,725.65	3,734,057.82	15,222,135.85	24,980,978.83		48,446,143.38
2000-2999	Classified Salaries	666,759.73	494.88	0.00	84,413.19	2,002,444.48	13,118,973.30	4,545,877.76		20,418,963.34
3000-3999	Employee Benefits	320,149.53	1,000,467.37	244,235.29	163,914.97	2,081,255.30	12,107,849.01	10,407,718.08		26,325,589.55
4000-4999	Books and Supplies	27,723.68	7,894.18	108.87	809.13	40,555.83	1,483,430.01	16,759.17		1,577,280.87
5000-5999	Services and Other Operating Expenditures	326,561.52	59,549.15	2,593.83	1,890.38	10,548.86	26,016,291.23	1,835,567.22		28,253,002.19
6000-6999	Capital Outlay	341.06	0.00	0.00	0.00	0.00	24,401.09	0.00		24,742.15
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,350,925.22	4,201,504.42	1,193,694.68	670,753.32	7,868,862.29	67,973,080.49	41,786,901.06	0.00	125,045,721.48
7310	Transfers of Indirect Costs	267,533.61	0.00	0.00	38,913.93	340,061.33	2,033,831.67	1,663,843.18		4,344,183.72
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	24,416,136.26								24,416,136.26
	Total Indirect Costs	267,533.61	0.00	0.00	38,913.93	340,061.33	2,033,831.67	1,663,843.18	0.00	4,344,183.72
	TOTAL COSTS	1,618,458.83	4,201,504.42	1,193,694.68	709,667.25	8,208,923.62	70,006,912.16	43,450,744.24	0.00	129,389,905.20
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	2,763,603.61	381,459.16	47,828.30	3,500,626.60	474,602.34	563,443.52		7,731,563.53
2000-2999	Classified Salaries	63,389.11	494.88	0.00	1,710.38	1,894,622.05	9,448,160.10	3,592,738.71		15,001,115.23
3000-3999	Employee Benefits	35,542.66	886,829.29	103,326.18	13,938.41	1,970,685.54	5,457,069.34	2,159,139.21		10,626,530.63
4000-4999	Books and Supplies	146.96	696.59	0.00	0.00	23,984.17	1,276,642.30	4,951.99		1,306,422.01
5000-5999	Services and Other Operating Expenditures	98,454.17	47,583.24	233.22	0.00	10,342.84	1,725,309.00	6,009.27		1,887,931.74
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	9,680.29	0.00		9,680.29
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	197,532.90	3,699,207.61	485,018.56	63,477.09	7,400,261.20	18,391,463.37	6,326,282.70	0.00	36,563,243.43
7310	Transfers of Indirect Costs	1,507.14	0.00	0.00	21,102.65	340,061.33	820,884.47	260,097.75		1,443,653.34
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	1,507.14	0.00	0.00	21,102.65	340,061.33	820,884.47	260,097.75	0.00	1,443,653.34
	TOTAL BEFORE OBJECT 8980	199,040.04	3,699,207.61	485,018.56	84,579.74	7,740,322.53	19,212,347.84	6,586,380.45	0.00	38,006,896.77
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									15,761,292.48
	TOTAL COSTS									22,245,604.29

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	9,389.70	369,495.23	565,297.53	371,897.35	233,431.22	14,747,533.51	24,417,535.31		40,714,579.85
2000-2999	Classified Salaries	603,370.62	0.00	0.00	82,702.81	107,822.43	3,670,813.20	953,139.05		5,417,848.11
3000-3999	Employee Benefits	284,606.87	113,638.08	140,909.11	149,976.56	110,569.76	6,650,779.67	8,248,578.87		15,699,058.92
4000-4999	Books and Supplies	27,576.72	7,197.59	108.87	809.13	16,571.66	206,787.71	11,807.18		270,858.86
5000-5999	Services and Other Operating Expenditures	228,107.35	11,965.91	2,360.61	1,890.38	206.02	24,290,982.23	1,829,557.95		26,365,070.45
6000-6999	Capital Outlay	341.06	0.00	0.00	0.00	0.00	14,720.80	0.00		15,061.86
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,153,392.32	502,296.81	708,676.12	607,276.23	468,601.09	49,581,617.12	35,460,618.36	0.00	88,482,478.05
7310	Transfers of Indirect Costs	266,026.47	0.00	0.00	17,811.28	0.00	1,212,947.20	1,403,745.43		2,900,530.38
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	24,416,136.26								24,416,136.26
	Total Indirect Costs	266,026.47	0.00	0.00	17,811.28	0.00	1,212,947.20	1,403,745.43	0.00	2,900,530.38
	TOTAL BEFORE OBJECT 8980	1,419,418.79	502,296.81	708,676.12	625,087.51	468,601.09	50,794,564.32	36,864,363.79	0.00	91,383,008.43
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									15,761,292.48
	TOTAL COSTS									107,144,300.91
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	153,728.38	0.00	99,978.69	0.00	0.00	72.08		253,779.15
2000-2999	Classified Salaries	0.00	0.00	0.00	42,734.40	0.00	78,259.65	78,258.91		199,252.96
3000-3999	Employee Benefits	0.00	51,993.84	0.00	55,608.77	0.00	39,061.75	38,332.21		184,996.57
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	516.95	2,703.45	0.00		3,220.40
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	353.17	0.00	189.47	710.41		1,253.05
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	7,866.30	0.00		7,866.30
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	205,722.22	0.00	198,675.03	516.95	128,080.62	117,373.61	0.00	650,368.43
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	205,722.22	0.00	198,675.03	516.95	128,080.62	117,373.61	0.00	650,368.43
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									15,211,394.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									15,761,292.48
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									26,184,752.12
	TOTAL COSTS									57,807,807.03

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

SELPA: Long Beach Unified (DL)

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

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Long Beach Unified (DL)

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

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

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

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

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2011-12 (LB-B Worksheet)	Actual Expenditures FY 2010-11 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	136,272,732.00		
2. Less: Expenditures paid from federal sources	14,952,475.00		
3. Expenditures paid from state and local sources	121,320,257.00	107,144,300.91	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	121,320,257.00	107,144,300.91	14,175,956.09
4. Special education unduplicated pupil count	8,086	8,086	
5. Per capita state and local expenditures (A3/A4)	15,003.74	13,250.59	1,753.15

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

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

SELPA: Long Beach Unified (DL)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

	Budget FY 2011-12	Actual FY 2010-11	Difference

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	Budget FY 2011-12	Base FY	Difference

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

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

Connie Jensen-Program/Susan Ginder- Finance
Contact Name

562-997-8304/562-997-8126
Telephone Number

Asst Superintendent of Special Ed/Exec Director of Fiscal Services
Title

Cljensen@lbschools.net/SGinder@lbschools.net
E-mail Address

Charter Number: 1045

To the entity that approved the charter school:

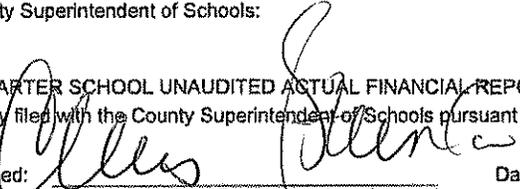
2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: Aug 17, 2011
Charter School Official
(Original signature required)

Printed Name: Sabrina Bow Title: Executive Director

To the County Superintendent of Schools:

2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:  Date: 9/12/11
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Christopher Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

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

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Vanessa Uyeda
Name
Accountant
Title
562-997-8134
Telephone
vuyeda@bschools.net
E-mail Address

For Charter School:

Kim Carson
Name
School Business Manager
Title
213-291-2556
Telephone
kcarson@csmpi.com
E-mail Address

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Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

Colegio New City
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	613,072.63	685,447.00	11.8%
2) Federal Revenue		8100-8299	81,942.37	79,747.00	-2.7%
3) Other State Revenue		8300-8599	202,956.59	106,100.00	-47.7%
4) Other Local Revenue		8600-8799	17,984.80	5,500.00	-69.4%
5) TOTAL REVENUES			915,956.39	876,794.00	-4.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	316,575.47	330,579.00	4.4%
2) Classified Salaries		2000-2999	69,851.43	67,823.00	-2.9%
3) Employee Benefits		3000-3999	86,914.35	93,748.00	7.9%
4) Books and Supplies		4000-4999	75,973.59	90,500.00	19.1%
5) Services and Other Operating Expenses		5000-5999	143,252.14	108,356.00	-24.4%
6) Depreciation		6000-6999	0.00	2,170.00	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	12,376.81	43,629.00	252.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			704,943.79	736,805.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			211,012.60	139,989.00	-33.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			211,012.60	139,989.00	-33.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	93,031.15	302,869.65	225.6%
b) Audit Adjustments		9793	(1,174.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			91,857.05	302,869.65	229.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			91,857.05	302,869.65	229.7%
2) Ending Net Assets, June 30 (E + F1e)			302,869.65	442,858.65	46.2%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	302,869.65		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		442,858.65	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	307,770.41		
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	7,550.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	8,723.76		
c) Accumulated Depreciation - Land Improvements		9425	(1,438.54)		
d) Buildings		9430	2,200.00		
e) Accumulated Depreciation - Buildings		9435	(9.64)		
f) Equipment		9440	22,460.68		
g) Accumulated Depreciation - Equipment		9445	(3,609.28)		
h) Work in Progress		9450	222,816.36		
10) TOTAL ASSETS			566,463.75		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	124,333.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	139,260.44		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			263,594.10		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			302,869.65		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	499,512.00	592,941.00	18.7%
State Aid - Prior Years		8019	37,013.64	0.00	-100.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	76,546.99	92,506.00	20.8%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			613,072.63	685,447.00	11.8%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	24,294.37	44,381.00	82.7%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	34,615.00	35,366.00	2.2%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	23,033.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			81,942.37	79,747.00	-2.7%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	14,173.00	New
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	1,931.26	3,555.00	84.1%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	16,382.12	14,341.00	-12.5%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	184,643.21	74,031.00	-59.9%
TOTAL, OTHER STATE REVENUE			202,956.59	106,100.00	-47.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	500.00	New
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	17,984.80	5,000.00	-72.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,984.80	5,500.00	-69.4%
TOTAL, REVENUES			915,956.39	876,794.00	-4.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	227,275.55	241,279.00	6.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	89,299.92	89,300.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			316,575.47	330,579.00	4.4%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	12,470.50	10,000.00	-19.8%
Classified Support Salaries		2200	23,704.56	26,375.00	11.3%
Classified Supervisors' and Administrators' Salaries		2300	13,028.47	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	20,647.90	19,500.00	-5.6%
Other Classified Salaries		2900	0.00	11,948.00	New
TOTAL, CLASSIFIED SALARIES			69,851.43	67,823.00	-2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,901.63	27,273.00	-17.1%
PERS		3201-3202	3,860.97	7,408.00	91.9%
OASDI/Medicare/Alternative		3301-3302	9,061.46	9,982.00	10.2%
Health and Welfare Benefits		3401-3402	27,462.12	35,500.00	29.3%
Unemployment Insurance		3501-3502	12,985.33	6,414.00	-50.6%
Workers' Compensation		3601-3602	642.84	7,171.00	1015.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			86,914.35	93,748.00	7.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,723.23	7,500.00	101.4%
Books and Other Reference Materials		4200	7,181.70	7,500.00	4.4%
Materials and Supplies		4300	4,693.79	5,000.00	6.5%
Noncapitalized Equipment		4400	12,919.05	12,000.00	-7.1%
Food		4700	47,455.82	58,500.00	23.3%
TOTAL, BOOKS AND SUPPLIES			75,973.59	90,500.00	19.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	1,500.00	New
Dues and Memberships		5300	1,256.00	750.00	-40.3%
Insurance		5400-5450	9,094.47	16,051.00	76.5%
Operations and Housekeeping Services		5500	24,680.34	7,000.00	-71.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	27,230.75	53,835.00	97.7%
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	76,579.03	25,800.00	-66.3%
Communications		5900	4,411.55	3,420.00	-22.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			143,252.14	108,356.00	-24.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	2,170.00	New
TOTAL, DEPRECIATION			0.00	2,170.00	New
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	3,306.29	33,629.00	917.1%
Debt Service					
Debt Service - Interest		7438	9,070.52	10,000.00	10.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,376.81	43,629.00	252.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENSES			704,943.79	736,805.00	4.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	613,072.63	685,447.00	11.8%
2) Federal Revenue		8100-8299	81,942.37	79,747.00	-2.7%
3) Other State Revenue		8300-8599	202,956.59	106,100.00	-47.7%
4) Other Local Revenue		8600-8799	17,984.80	5,500.00	-69.4%
5) TOTAL, REVENUES			915,956.39	876,794.00	-4.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		346,039.38	362,117.00	4.6%
2) Instruction - Related Services	2000-2999		119,086.61	137,158.00	15.2%
3) Pupil Services	3000-3999		47,455.82	58,500.00	23.3%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		25,778.94	16,801.00	-34.8%
8) Plant Services	8000-8999		154,206.23	118,600.00	-23.1%
9) Other Outgo	9000-9999	Except 7600-7699	12,376.81	43,629.00	252.5%
10) TOTAL, EXPENSES			704,943.79	736,805.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			211,012.60	139,989.00	-33.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			211,012.60	139,989.00	-33.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	93,031.15	302,869.65	225.6%
b) Audit Adjustments		9793	(1,174.10)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			91,857.05	302,869.65	229.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			91,857.05	302,869.65	229.7%
2) Ending Net Assets, June 30 (E + F1e)			302,869.65	442,858.65	46.2%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	302,869.65		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		442,858.65	

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

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
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	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
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	85.80	85.80	85.80	111.60	111.60	111.60
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	85.80	85.80	85.80	111.60	111.60	111.60
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress	209,471.00		209,471.00	13,345.30		222,816.30
Total capital assets not being depreciated	209,471.00	0.00	209,471.00	13,345.30	0.00	222,816.30
Capital assets being depreciated:						
Land Improvements			0.00	8,723.76		8,723.76
Buildings	10,723.76		10,723.76		8,523.76	2,200.00
Equipment	10,692.47		10,692.47	11,768.21		22,460.68
Total capital assets being depreciated	21,416.23	0.00	21,416.23	20,491.97	8,523.76	33,384.44
Accumulated Depreciation for:						
Land Improvements			0.00	(1,438.54)		(1,438.54)
Buildings			0.00	(9.64)		(9.64)
Equipment	(3,609.28)		(3,609.28)			(3,609.28)
Total accumulated depreciation	(3,609.28)	0.00	(3,609.28)	(1,448.18)	0.00	(5,057.46)
Total capital assets being depreciated, net	17,806.95	0.00	17,806.95	19,043.79	8,523.76	28,326.98
Governmental activity capital assets, net	227,277.95	0.00	227,277.95	32,389.09	8,523.76	251,143.28
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

	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			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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	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	229,156.02		229,156.02		89,896.02	139,260.00	139,260.00
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	229,156.02	0.00	229,156.02	0.00	89,896.02	139,260.00	139,260.00

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) 13,028.47
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. 0.00
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

none

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) 460,312.78

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) 2.83%

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)	23,378.94
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
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)	4,364.04
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)	27,742.98
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	27,742.98

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	346,039.38
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	119,086.61
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	47,455.82
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	2,400.00
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)	149,842.19
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	664,824.00

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
 (Line A8 divided by Line B18) 4.17%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/lc/)
 (Line A10 divided by Line B18) 4.17%

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>27,742.98</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) 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 (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 0.00%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals
 2010-11 Unaudited Actuals
 LOTTERY REPORT
 Revenues, Expenditures and
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	16,382.12		0.00	16,382.12
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)		16,382.12	0.00	0.00	16,382.12
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	16,382.12			16,382.12
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
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)		16,382.12	0.00	0.00	16,382.12
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	704,943.79
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	64,960.48
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	9,070.52
4. Other Transfers Out	All	9200	7200-7299	3,306.29
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				12,376.81
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)				627,606.50
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				627,606.50

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26) or (Form ACC, Annual ADA column, lines 8, 22, 25, and 33, minus lines 18 and 19)		85.80
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27) or (Form ACC, Annual ADA column, lines 36a & b and 37a & b) (Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		85.80
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		85.80
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,314.76
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	588,647.90	8,847.86
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)	588,647.90	8,847.86
B. Required effort (Line A.2 times 90%)	529,783.11	7,963.07
C. Current year expenditures (Line I.G and Line II.F)	627,606.50	7,314.76
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	648.31
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	8.14%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	0.00
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.A2j plus Line IV.A3a)				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) (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	55,625.00
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)	627,606.50	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,314.76
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)		648.31
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	8.14%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

	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)	
	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 0090 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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							
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

Goal	Program/Activity	----- Direct Costs -----				Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
Instructional Goals								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	619,332.22	0.00	619,332.22	25,778.94	645,111.16		
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00		
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00		
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00		
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00		
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00		
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00		
4760	Bilingual	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	0.00	0.00	0.00	0.00	0.00		
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00		
Other Goals								
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00		
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00		
8100	Community Services	0.00	0.00	0.00	0.00	0.00		
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00		
Other Costs								
----	Food Services					47,455.82	47,455.82	
----	Enterprise					0.00	0.00	
----	Facilities Acquisition & Construction					0.00	0.00	
----	Other Outgo					12,376.81	12,376.81	
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00		0.00	
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)						0.00	
----	Total General Fund and Charter Schools Funds Expenditures	619,332.22	0.00	619,332.22	25,778.94	59,832.63	704,943.79	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	346,039.38	0.00	0.00	119,086.61	0.00	0.00	0.00			154,206.23	0.00	619,332.22
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community 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
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		346,039.38	0.00	0.00	119,086.61	0.00	0.00	0.00	0.00	0.00	154,206.23	0.00	619,332.22

* 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	0.00	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	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 (allocated to 5001)	0.00	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00
Other Goals						
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		0.00	0.00	0.00	0.00	0.00

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	2,400.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	23,378.94
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	25,778.94
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	619,332.22
2	Total Allocated Costs (from Form PCR, Column 2, Total)	0.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	619,332.22
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		619,332.22
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.16%

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)	47,455.82				47,455.82
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)				12,376.81	12,376.81
Total Other Costs	47,455.82	0.00	0.00	12,376.81	59,832.63

Charter Number: _____

To the entity that approved the charter school:

2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: Daphne Ching-Jackson Date: 8/18/2011
Charter School Official
(Original signature required)

Printed Name: Daphne Ching-Jackson Title: Executive Director

To the County Superintendent of Schools:

2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed: Christopher Steinhauser Date: 9/12/11
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Christopher Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

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

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

James Suarez
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Special Project Services/Elementary Office
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562-997-8396
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E-mail Address

For Charter School:

Daphne Ching-Jackson
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Executive Director
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E-mail Address

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Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

Constellation Community Charter Middle
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
62	0000	6900	-589.38

Explanation: Due to audit adjustment.

SUPPLEMENTAL CHECKS

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%

Explanation: The charter school does not have plant services.

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00
Explanation: There is no Superintendent there are not board costs.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent

(Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted
resources or specific goals 77,793.06
(Form ICR, Part III, Line A1) Ratio is 0.00%

Explanation:There is no Superintendent.

EXPORT CHECKS

Checks Completed.

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	560,698.77	743,060.00	32.5%
2) Federal Revenue		8100-8299	276,422.01	310,197.00	12.2%
3) Other State Revenue		8300-8599	378,845.17	364,144.00	-3.9%
4) Other Local Revenue		8600-8799	31,593.07	165,438.00	423.7%
5) TOTAL, REVENUES			1,247,559.02	1,582,839.00	26.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	345,517.25	315,140.00	-8.8%
2) Classified Salaries		2000-2999	164,557.62	165,861.00	0.8%
3) Employee Benefits		3000-3999	121,323.77	121,203.00	-0.1%
4) Books and Supplies		4000-4999	106,910.25	117,678.00	10.1%
5) Services and Other Operating Expenses		5000-5999	491,984.17	515,757.00	4.8%
6) Depreciation		6000-6999	(589.38)	4,490.00	-861.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	8,859.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			1,229,703.68	1,248,988.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			17,855.34	333,851.00	1769.8%
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	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			17,855.34	333,851.00	1769.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	215,274.69	228,638.34	6.2%
b) Audit Adjustments		9793	(4,491.69)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			210,783.00	228,638.34	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			210,783.00	228,638.34	8.5%
2) Ending Net Assets, June 30 (E + F1e)			228,638.34	562,489.34	146.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	4,599.75		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	224,038.59		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		562,489.34	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	36,165.36		
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	231,258.36		
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	4,599.75		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	16,398.26		
g) Accumulated Depreciation - Equipment		9445	(10,882.03)		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			277,539.70		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	48,902.11		
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					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL LIABILITIES			48,902.11		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			228,637.59		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	439,376.00	625,376.00	42.3%
State Aid - Prior Years		8019	35,751.77	0.00	-100.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	85,571.00	117,684.00	37.5%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			560,698.77	743,060.00	32.5%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	64,937.26	69,255.00	6.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	121,727.75	117,725.00	-3.3%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	89,757.00	123,217.00	37.3%
TOTAL, FEDERAL REVENUE			276,422.01	310,197.00	12.2%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
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%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	3,916.37	7,793.00	99.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	15,865.44	18,311.00	15.3%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	359,043.36	338,040.00	-5.8%
TOTAL, OTHER STATE REVENUE			378,845.17	364,144.00	-3.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	6,069.00	New
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	242.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	31,593.07	159,127.00	403.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,593.07	165,438.00	423.7%
TOTAL, REVENUES			1,247,559.02	1,582,839.00	26.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	345,517.25	315,140.00	-8.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			345,517.25	315,140.00	-8.8%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	85,064.04	85,064.00	0.0%
Clerical, Technical and Office Salaries		2400	79,493.58	80,797.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			164,557.62	165,861.00	0.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	28,505.26	25,917.00	-9.1%
PERS		3201-3202	15,757.88	16,630.00	5.5%
OASDI/Medicare/Alternative		3301-3302	17,617.24	17,258.00	-2.0%
Health and Welfare Benefits		3401-3402	39,293.65	41,410.00	5.4%
Unemployment Insurance		3501-3502	9,338.76	7,744.00	-17.1%
Workers' Compensation		3601-3602	10,810.98	12,025.00	11.2%
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	219.00	New
TOTAL, EMPLOYEE BENEFITS			121,323.77	121,203.00	-0.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,546.59	16,169.00	355.9%
Books and Other Reference Materials		4200	4,854.33	3,260.00	-32.8%
Materials and Supplies		4300	11,889.69	14,140.00	18.9%
Noncapitalized Equipment		4400	8,520.01	7,061.00	-17.1%
Food		4700	78,099.63	77,048.00	-1.3%
TOTAL, BOOKS AND SUPPLIES			106,910.25	117,678.00	10.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,091.51	5,407.00	395.4%
Dues and Memberships		5300	4,133.00	4,043.00	-2.2%
Insurance		5400-5450	9,557.19	11,997.00	25.5%
Operations and Housekeeping Services		5500	21,771.06	31,267.00	43.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	197,171.09	211,543.00	7.3%
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	248,982.34	245,235.00	-1.5%
Communications		5900	9,277.98	6,265.00	-32.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			491,984.17	515,757.00	4.8%
DEPRECIATION					
Depreciation Expense		6900	(589.38)	4,490.00	-861.8%
TOTAL, DEPRECIATION			(589.38)	4,490.00	-861.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	8,859.00	New
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	8,859.00	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENSES			1,229,703.68	1,248,988.00	1.6%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	560,698.77	743,060.00	32.5%
2) Federal Revenue		8100-8299	276,422.01	310,197.00	12.2%
3) Other State Revenue		8300-8599	378,845.17	364,144.00	-3.9%
4) Other Local Revenue		8600-8799	31,593.07	165,438.00	423.7%
5) TOTAL REVENUES			1,247,559.02	1,582,839.00	26.9%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		617,946.94	418,618.00	-32.3%
2) Instruction - Related Services	2000-2999		222,074.64	229,623.00	3.4%
3) Pupil Services	3000-3999		83,668.91	77,048.00	-7.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		87,071.04	20,530.00	-76.4%
8) Plant Services	8000-8999		218,942.15	494,310.00	125.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	8,859.00	New
10) TOTAL EXPENSES			1,229,703.68	1,248,968.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			17,855.34	333,851.00	1769.8%
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	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			17,855.34	333,851.00	1769.8%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	215,274.69	228,638.34	6.2%
b) Audit Adjustments		9793	(4,491.69)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			210,783.00	228,638.34	8.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			210,783.00	228,638.34	8.5%
2) Ending Net Assets, June 30 (E + F1e)			228,638.34	562,489.34	146.0%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	4,599.75		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	224,038.59		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		562,489.34	

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

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
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	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
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	99.64	99.64	99.64	138.54	138.54	138.54
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	99.64	99.64	99.64	138.54	138.54	138.54
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

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) 0.00
- 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) 631,398.64

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) 0.00%

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)	77,793.06
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	9,277.98
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)	0.00
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)	87,071.04
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	87,071.04

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	618,536.32
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	222,074.64
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	83,668.91
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	0.00
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)	44,263.01
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)	174,679.14
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	1,143,222.02

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) 7.62%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic/)
 (Line A10 divided by Line B18) 7.62%

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>87,071.04</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) 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 (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 0.00%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals
 2010-11 Unaudited Actuals
LOTTERY REPORT
 Revenues, Expenditures and
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	13,787.95		2,097.49	15,885.44
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)		13,787.95	0.00	2,097.49	15,885.44
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	13,787.95			13,787.95
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		2,097.49	2,097.49
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)		13,787.95	0.00	2,097.49	15,885.44
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	1,229,703.68
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	280,337.63
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	(589.38)
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				(589.38)
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)				949,955.43
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				949,955.43

		2010-11 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26) or (Form ACC, Annual ADA column, lines 8, 22, 25, and 33, minus lines 18 and 19)		99.64
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27) or (Form ACC, Annual ADA column, lines 36a & b and 37a & b) (Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		99.64
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		99.64
F. Expenditures per ADA (Line I.G divided by Line II.E)		9,533.88
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	1,149,280.41	9,192.04
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)	1,149,280.41	9,192.04
B. Required effort (Line A.2 times 90%)	1,034,352.37	8,272.84
C. Current year expenditures (Line I.G and Line II.F)	949,955.43	9,533.88
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	84,396.94	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	8.16%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	19,460.00
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:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				19,460.00

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)	84,396.94	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)	949,955.43	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		9,533.88
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	84,396.94	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	8.16%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Schedule of Allocation Factors (AF) for Support Costs

	Teacher Full-Time Equivalents				Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)	
	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 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	222,074.64	0.00	44,263.01	174,679.14	5,569.28	
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			1.00		1.00	1.00	1.00	
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)								
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	0.00	1.00	0.00	1.00	1.00	1.00	

Goal	Program/Activity	Direct Costs				Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3				
Instructional Goals								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00	
1110	Regular Education, K-12	617,946.94	446,586.07	1,064,533.01	87,071.04		1,151,604.05	
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00	
4760	Bilingual	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	0.00	0.00	0.00	0.00		0.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00	
Other Goals								
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00	
8100	Community Services	0.00	0.00	0.00	0.00		0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00	
Other Costs								
----	Food Services					78,099.63	78,099.63	
----	Enterprise					0.00	0.00	
----	Facilities Acquisition & Construction					0.00	0.00	
----	Other Outgo					0.00	0.00	
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)		0.00	0.00	0.00		0.00	
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)						0.00	
----	Total General Fund and Charter Schools Funds Expenditures	617,946.94	446,586.07	1,064,533.01	87,071.04	78,099.63	1,229,703.68	

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

Goal	Type of Program	Instructional Goals	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	617,946.94	617,946.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	617,946.94
3100	Alternative Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual		0.00	0.00	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	0.00	0.00
5000-5999	Special Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000	ROC/P		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals														
7110	Nonagency - Educational		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community 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
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		617,946.94	617,946.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	617,946.94

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	222,074.64	218,942.15	5,569.28	446,586.07
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		222,074.64	218,942.15	5,569.28	446,586.07

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	77,793.06
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	9,277.98
5	Total Central Administration Costs in General Fund and Charter Schools Funds	87,071.04
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	617,946.94
2	Total Allocated Costs (from Form PCR, Column 2, Total)	446,586.07
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,064,533.01
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		1,064,533.01
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.18%

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)	78,099.63				78,099.63
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)				0.00	0.00
Total Other Costs	78,099.63	0.00	0.00	0.00	78,099.63

Charter Number: 291

To the entity that approved the charter school:

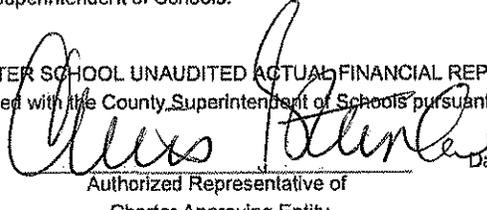
2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed:  Date: Aug 17, 2011
Charter School Official
(Original signature required)

Printed Name: Sabrina Bow Title: Executive Director

To the County Superintendent of Schools:

2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

Signed:  Date: 8/17/11
Authorized Representative of
Charter Approving Entity
(Original signature required)

Printed Name: Christopher Steinhauser Title: Superintendent

To the Superintendent of Public Instruction:

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

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

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

Vanessa Uyeda
Name
Accountant
Title
562-997-8134
Telephone
vuyeda@lbschools.net
E-mail Address

For Charter School:

Kim Carson
Name
School Business Manager
Title
213-291-2556
Telephone
kcarson@csmdl.com
E-mail Address

SACS2011ALL Financial Reporting Software - 2011.2.0
8/24/2011 11:05:30 AM

19-64725-6118269

Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

New City
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	0000	6900	-2,053.39

Explanation: This is due to prior year adjustment.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,809,707.60	2,853,460.00	1.6%
2) Federal Revenue		8100-8299	475,001.25	352,282.00	-25.8%
3) Other State Revenue		8300-8599	1,270,182.37	1,047,176.00	-17.6%
4) Other Local Revenue		8600-8799	62,198.75	14,200.00	-77.2%
5) TOTAL REVENUES			4,617,089.97	4,267,118.00	-7.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	1,541,434.18	1,456,353.00	-5.5%
2) Classified Salaries		2000-2999	449,150.53	343,251.00	-23.6%
3) Employee Benefits		3000-3999	362,082.25	421,385.00	16.4%
4) Books and Supplies		4000-4999	293,751.25	356,239.00	21.3%
5) Services and Other Operating Expenses		5000-5999	671,283.83	676,536.00	0.8%
6) Depreciation		6000-6999	(2,053.39)	175,178.00	-8631.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	228,412.10	344,582.00	50.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENSES			3,544,060.75	3,773,524.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,073,029.22	493,594.00	-54.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,073,029.22	493,594.00	-54.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	889,677.11	1,793,345.96	101.6%
b) Audit Adjustments		9793	(169,360.37)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			720,316.74	1,793,345.96	149.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			720,316.74	1,793,345.96	149.0%
2) Ending Net Assets, June 30 (E + F1e)			1,793,345.96	2,286,939.96	27.5%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,793,345.96		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		2,286,939.96	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	81,931.24		
3) Accounts Receivable		9200	1,330,713.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	867,267.95		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	2,258,974.34		
c) Accumulated Depreciation - Land Improvements		9425	(777,720.34)		
d) Buildings		9430	66,463.64		
e) Accumulated Depreciation - Buildings		9435	(18,733.23)		
f) Equipment		9440	416,109.51		
g) Accumulated Depreciation - Equipment		9445	(287,596.00)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			3,937,410.90		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	39,018.71		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	677,247.23		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	1,427,799.00		
7) TOTAL, LIABILITIES			2,144,064.94		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,793,345.96		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	2,262,965.00	2,389,386.00	5.6%
State Aid - Prior Years		8019	123,716.66	0.00	-100.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	423,025.94	464,074.00	9.7%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			2,809,707.60	2,853,460.00	1.6%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	180,379.25	173,953.00	-3.6%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	181,549.00	178,329.00	-1.8%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	113,073.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			475,001.25	352,282.00	-25.8%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	88,237.00	65,811.00	-25.4%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	241,554.00	251,016.00	3.9%
Child Nutrition Programs		8520	2,481.79	13,935.00	461.5%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	68,106.24	71,942.00	5.6%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	869,803.34	644,472.00	-25.9%
TOTAL, OTHER STATE REVENUE			1,270,182.37	1,047,176.00	-17.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	10,000.00	New
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	62,198.75	4,200.00	-93.2%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,198.75	14,200.00	-77.2%
TOTAL, REVENUES			4,617,089.97	4,267,118.00	-7.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,359,910.49	1,283,395.00	-5.6%
Certificated Pupil Support Salaries		1200	19,324.75	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	162,198.94	172,958.00	6.6%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,541,434.18	1,456,353.00	-5.5%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	180,357.39	132,750.00	-26.4%
Classified Support Salaries		2200	122,544.53	75,205.00	-38.6%
Classified Supervisors' and Administrators' Salaries		2300	22,004.88	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	79,672.04	64,000.00	-19.7%
Other Classified Salaries		2900	44,571.69	71,296.00	60.0%
TOTAL, CLASSIFIED SALARIES			449,150.53	343,251.00	-23.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	155,486.55	120,149.00	-22.7%
PERS		3201-3202	8,891.64	37,493.00	321.7%
OASDI/Medicare/Alternative		3301-3302	49,696.01	47,376.00	-4.7%
Health and Welfare Benefits		3401-3402	117,541.73	155,000.00	31.9%
Unemployment Insurance		3501-3502	26,823.57	25,667.00	-4.3%
Workers' Compensation		3601-3602	3,642.75	35,700.00	880.0%
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			362,082.25	421,385.00	16.4%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	4,078.27	16,198.00	297.2%
Books and Other Reference Materials		4200	24,445.45	48,592.00	98.8%
Materials and Supplies		4300	19,545.68	15,449.00	-21.0%
Noncapitalized Equipment		4400	16,534.42	15,000.00	-9.3%
Food		4700	229,147.43	261,000.00	13.9%
TOTAL, BOOKS AND SUPPLIES			293,751.25	356,239.00	21.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,363.00	7,500.00	1.9%
Dues and Memberships		5300	2,869.00	4,000.00	39.4%
Insurance		5400-5450	17,434.27	92,026.00	427.8%
Operations and Housekeeping Services		5500	61,425.35	75,000.00	22.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	256,303.10	385,280.00	50.3%
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	300,386.49	90,820.00	-69.8%
Communications		5900	25,502.62	21,910.00	-14.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			671,283.83	676,536.00	0.8%
DEPRECIATION					
Depreciation Expense		6900	(2,053.39)	175,178.00	-8631.2%
TOTAL, DEPRECIATION			(2,053.39)	175,178.00	-8631.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	31,986.64	142,582.00	345.8%
Debt Service					
Debt Service - Interest		7438	196,425.46	202,000.00	2.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			228,412.10	344,582.00	50.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENSES			3,544,060.75	3,773,524.00	6.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
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%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,809,707.60	2,853,460.00	1.6%
2) Federal Revenue		8100-8299	475,001.25	352,282.00	-25.8%
3) Other State Revenue		8300-8599	1,270,182.37	1,047,176.00	-17.6%
4) Other Local Revenue		8600-8799	62,198.75	14,200.00	-77.2%
5) TOTAL REVENUES			4,617,089.97	4,267,118.00	-7.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		1,958,062.31	1,857,312.00	-5.1%
2) Instruction - Related Services	2000-2999		250,762.62	391,211.00	56.0%
3) Pupil Services	3000-3999		248,472.18	261,000.00	5.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		81,849.86	96,026.00	17.3%
8) Plant Services	8000-8999		776,501.68	823,393.00	6.0%
9) Other Outgo	9000-9999	Except 7600-7699	228,412.10	344,582.00	50.9%
10) TOTAL EXPENSES			3,544,060.75	3,773,524.00	6.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,073,029.22	493,594.00	-54.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			1,073,029.22	493,594.00	-54.0%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	889,677.11	1,793,345.96	101.6%
b) Audit Adjustments		9793	(169,360.37)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			720,316.74	1,793,345.96	149.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			720,316.74	1,793,345.96	149.0%
2) Ending Net Assets, June 30 (E + F1e)			1,793,345.96	2,286,939.96	27.5%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,793,345.96		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		2,286,939.96	

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

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
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	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	0.00	0.00	0.00	0.00	0.00	0.00
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	0.00	0.00	0.00	0.00	0.00	0.00
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	530.61	530.61	530.61	559.86	559.86	559.86
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	530.61	530.61	530.61	559.86	559.86	559.86
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental 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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	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	1,201,397.69		1,201,397.69	226,401.31		1,427,799.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	1,201,397.69	0.00	1,201,397.69	226,401.31	0.00	1,427,799.00	0.00

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) | 22,004.88 |
| 2. Contracted general administrative positions not paid through payroll | |
| a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | 0.00 |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. | |

none

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) | 2,330,662.08 |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|

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) 0.94%

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)	69,486.86
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
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)	5,122.51
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)	2,195.91
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)	76,805.28
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	76,805.28

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	1,958,062.31
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	250,762.62
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	248,472.18
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	5,000.00
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)	7,363.00
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)	539,824.92
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)	231,411.73
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	3,240,896.76

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) 2.37%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/lic)
 (Line A10 divided by Line B18) 2.37%

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>76,805.28</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) 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 (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 0.00%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals
 2010-11 Unaudited Actuals
 LOTTERY REPORT
 Revenues, Expenditures and
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	68,106.24		0.00	68,106.24
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)		68,106.24	0.00	0.00	68,106.24
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	68,106.24			68,106.24
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
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)		68,106.24	0.00	0.00	68,106.24
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	3,544,060.75
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	379,768.70
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	(2,053.39)
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	196,425.46
4. Other Transfers Out	All	9200	7200-7299	31,986.64
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				226,358.71
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)				2,937,933.34
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				2,937,933.34

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26) or (Form ACC, Annual ADA column, lines 8, 22, 25, and 33, minus lines 18 and 19)		530.61
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27) or (Form ACC, Annual ADA column, lines 36a & b and 37a & b) (Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		530.61
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		530.61
F. Expenditures per ADA (Line I.G divided by Line II.E)		5,536.90
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	3,202,651.89	6,556.23
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)	3,202,651.89	6,556.23
B. Required effort (Line A.2 times 90%)	2,882,386.70	5,900.61
C. Current year expenditures (Line I.G and Line II.F)	2,937,933.34	5,536.90
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	363.71
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	6.16%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	0.00
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.A2j plus Line IV.A3a)				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) (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	192,988.16
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)	2,937,933.34	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		5,536.90
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)		363.71
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	6.16%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

New City
Long Beach Unified
Los Angeles County

	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)	
	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 0000 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	291,657.01	0.00	0.00
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					291,657.01		
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)							
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	0.00	0.00	0.00	0.00	291,657.01	0.00	0.00

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	2,712,994.35	291,657.01	3,004,651.36	81,849.86	3,086,501.22	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	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	0.00	0.00	0.00	0.00	0.00	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				229,147.43	229,147.43	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				0.00	0.00	
----	Other Outgo				228,412.10	228,412.10	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	0.00	0.00	
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				0.00	0.00	
----	Total General Fund and Charter Schools Funds Expenditures	2,712,994.35	291,657.01	3,004,651.36	81,849.86	3,544,060.75	

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	1,958,062.31	0.00	0.00	250,762.62	19,324.75	0.00	0.00			251,237.03	233,607.64	2,712,994.35
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4830	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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		1,958,062.31	0.00	0.00	250,762.62	19,324.75	0.00	0.00	0.00	0.00	251,237.03	233,607.64	2,712,994.35

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	291,657.01	0.00	291,657.01
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		0.00	291,657.01	0.00	291,657.01

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	5,000.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	76,849.86
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	81,849.86
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	2,712,994.35
2	Total Allocated Costs (from Form PCR, Column 2, Total)	291,657.01
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	3,004,651.36
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		3,004,651.36
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		2.72%

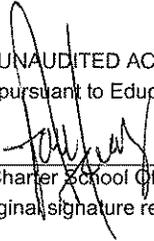
Unaudited Actuals
 2010-11
 General Fund and Charter Schools Funds
 Program Cost Report
 Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	229,147.43				229,147.43
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)				228,412.10	228,412.10
Total Other Costs	229,147.43	0.00	0.00	228,412.10	457,559.53

Charter Number: 20933

To the entity that approved the charter school:

2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report is hereby approved and filed by the charter school pursuant to Education Code Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

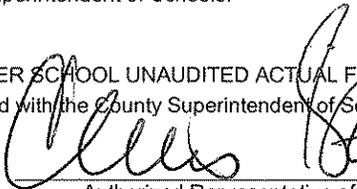
Date: 9.12.2011

Printed
Name: Alexandra Torres Galancid

Title: Executive Director

To the County Superintendent of Schools:

2010-11 CHARTER SCHOOL UNAUDITED ACTUAL FINANCIAL REPORT: This report has been reviewed and is hereby filed with the County Superintendent of Schools pursuant to Education Code Section 42100(a).

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

Date: 9/12/11

Printed
Name: Christopher Steinhauser

Title: Superintendent

To the Superintendent of Public Instruction:

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

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

For additional information on the unaudited actual financial report, please contact:

For Approving Entity:

James Suarez
Name

Special Projects Assistant Director
Title

562.997.8396
Telephone

jsuarez@lbschools.net
E-mail Address

For Charter School:

Laura Varela
Name

Office Administrator
Title

(213) 749-3970 ext. 1002
Telephone

lvarela@winterwomen.org
E-mail Address

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Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

Rosie The Riveter
Long Beach Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

EFB-POSITIVE - (W) - Ending balance (Object 979Z) is negative for the following resources. Please explain the cause of the negative balances and your plan to resolve them. EXCEPTION

FUND	RESOURCE	NEG. EFB
62	0000	-108,529.00

Explanation: Rosie the Riveter Charter High School was not operating for the 2010-2011 school year.

Total of negative resource balances for Fund 62 -108,529.00

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
62	0000	9790	-108,529.00

Explanation: Rosie the Riveter Charter High School was not operating for the 2010-2011 school year.

SUPPLEMENTAL CHECKS

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration is either zero or exceeds 25%. LEAs with these percentages may have incorrectly coded general administration costs. Please review the GL data extracted on Line A1 and any amount entered on Line A2a in Part I of the Indirect Cost Rate Worksheet (Form ICR) and correct the data if necessary. EXCEPTION

Percentage of plant services costs attributable to general administration (Part I, Line C) is 0.00%

Explanation: Rosie the Riveter Charter High School was not operating for 2010-2011 school year.

IC-PCT - (W) - The straight percentage of indirect costs (i.e., WITHOUT the carry-forward adjustment) is less than 2% or exceeds 9%. LEAs, regardless of their size or type, with rates outside of these guidelines have usually incorrectly coded general administrative costs (e.g., fiscal services, personnel/human services, central support, and centralized data processing). Please review the Indirect Cost Rate Worksheet (Form ICR) paying special attention that costs coded to the indirect cost functions are consistent with the definitions in the California School Accounting Manual. Also, to help with your review, the Indirect Cost Rate Worksheet section of the SACS Software User Guide contains a list of common problem areas. If general administration costs are incorrectly coded, make the necessary data corrections; if costs are correct, please provide an explanation identifying the major contributing factors to the rate. EXCEPTION

Straight indirect cost percentage before carry-forward adjustment (Form ICR, Part III, Line C) is 7159.82%

IC-BD-SUPT-NOT-ZERO - (W) - There are no Board and Superintendent costs reported in Form ICR, Part III, Line B7. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent (Form ICR, Part III, Line B7) 0.00
 Explanation: Rosie the Riveter Charter High School was not operating for the 2010-2011 school year.

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs to Other General Administration costs is less than 5%. Please review your records and make any necessary corrections. EXCEPTION

Board and Superintendent
 (Form ICR, Part III, Line B7) 0.00

Other General Administration, less portion charged to restricted
 resources or specific goals 95,512.00
 (Form ICR, Part III, Line A1) Ratio is 0.00%

Explanation: Rosie the Riveter Charter High School was not operating for the 2010-2011 school year.

PCR-ALLOC-NO-DIRECT - (W) - Costs have been allocated to goals that have no direct costs. Please review the accuracy of the allocation factors in Form PCRAF and make corrections as necessary or, if correct, provide an explanation of why costs are being allocated to a program that has no direct costs. EXCEPTION

<u>Goal</u>	<u>Description</u>	<u>Amount Allocated</u>
1110	Regular Education, K-12	1,334.00

Explanation: Rosie the Riveter Charter High School was not operating for the 2010-2011 school year.

EXPORT CHECKS

Checks Completed.

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	460.00	550,440.00	119560.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	36,000.00	New
4) Other Local Revenue		8600-8799	13,037.00	4,413.00	-66.2%
5) TOTAL, REVENUES			13,497.00	590,853.00	4277.7%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	200,000.00	New
2) Classified Salaries		2000-2999	19,941.00	20,000.00	0.3%
3) Employee Benefits		3000-3999	5,571.00	45,964.00	725.1%
4) Books and Supplies		4000-4999	22,000.00	12,500.00	-43.2%
5) Services and Other Operating Expenses		5000-5999	49,334.00	65,955.00	33.7%
6) Depreciation		6000-6999	3,372.00	8,919.00	164.5%
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, EXPENSES			100,218.00	353,338.00	252.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(86,721.00)	237,515.00	-373.9%
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	34,100.00	New
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	34,100.00	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(86,721.00)	271,615.00	-413.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	176,794.86	(108,529.00)	-161.4%
b) Audit Adjustments		9793	(198,602.86)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(21,808.00)	(108,529.00)	397.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			(21,808.00)	(108,529.00)	397.7%
2) Ending Net Assets, June 30 (E + F1e)					
Components of Ending Net Assets (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	(108,529.00)		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		163,086.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	40,751.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,174.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL ASSETS			43,925.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	50,818.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	101,636.00		
7) TOTAL, LIABILITIES			152,454.00		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			(108,529.00)		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	460.00	472,149.00	102541.1%
State Aid - Prior Years		8019	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	78,291.00	New
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			460.00	550,440.00	119560.9%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Special Education Transportation	7240	8311	0.00	0.00	0.0%
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%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	36,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	36,000.00	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	494.00	4,413.00	793.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	12,543.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,037.00	4,413.00	-66.2%
TOTAL, REVENUES			13,497.00	590,853.00	4277.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	200,000.00	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	200,000.00	New
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	20,000.00	New
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	19,941.00	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			19,941.00	20,000.00	0.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	21,450.00	New
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,546.00	1,421.00	-44.2%
Health and Welfare Benefits		3401-3402	1,124.00	22,244.00	1879.0%
Unemployment Insurance		3501-3502	1,901.00	849.00	-55.3%
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			5,571.00	45,964.00	725.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	1,000.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	22,000.00	10,000.00	-54.5%
Noncapitalized Equipment		4400	0.00	1,000.00	New
Food		4700	0.00	500.00	New
TOTAL, BOOKS AND SUPPLIES			22,000.00	12,500.00	-43.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,800.00	16.0%
Dues and Memberships		5300	5,000.00	1,715.00	-65.7%
Insurance		5400-5450	15,000.00	13,320.00	-11.2%
Operations and Housekeeping Services		5500	0.00	22,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,334.00	2,750.00	106.1%
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	20,000.00	17,130.00	-14.4%
Communications		5900	3,000.00	3,240.00	8.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			49,334.00	65,955.00	33.7%
DEPRECIATION					
Depreciation Expense		6900	3,372.00	8,919.00	164.5%
TOTAL, DEPRECIATION			3,372.00	8,919.00	164.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
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%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENSES			100,218.00	353,338.00	252.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	34,100.00	New
(c) TOTAL, SOURCES			0.00	34,100.00	New
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	34,100.00	New

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	460.00	550,440.00	119560.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	36,000.00	New
4) Other Local Revenue		8600-8799	13,037.00	4,413.00	-66.2%
5) TOTAL, REVENUES			13,497.00	590,853.00	4277.7%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	263,864.00	New
2) Instruction - Related Services	2000-2999		0.00	35,355.00	New
3) Pupil Services	3000-3999		0.00	500.00	New
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		98,884.00	22,700.00	-77.0%
8) Plant Services	8000-8999		1,334.00	30,919.00	2217.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			100,218.00	353,338.00	252.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(86,721.00)	237,515.00	-373.9%
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	34,100.00	New
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	34,100.00	New

Unaudited Actuals
 Charter Schools Enterprise Fund
 Expenses by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(86,721.00)	271,615.00	-413.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	176,794.86	(108,529.00)	-161.4%
b) Audit Adjustments		9793	(198,602.86)	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			(21,808.00)	(108,529.00)	397.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			(21,808.00)	(108,529.00)	397.7%
2) Ending Net Assets, June 30 (E + F1e)			(108,529.00)	163,086.00	-250.3%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount					
d) Unappropriated Amount		9790	(108,529.00)		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		163,086.00	

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

	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			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	
Governmental activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	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	8,780.00	(8,780.00)	0.00	0.00		0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	193,295.00	(40,841.00)	152,454.00	0.00		152,454.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	2,309.00	(2,309.00)	0.00	0.00		0.00	
Business-type activities long-term liabilities	204,384.00	(51,930.00)	152,454.00	0.00	0.00	152,454.00	0.00

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) 25,512.00
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) 0.00

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) 0.00%

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)	95,512.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
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)	0.00
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)	95,512.00
9. Carry-Forward Adjustment (Part IV, Line F)	0.00
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	95,512.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	0.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	0.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	0.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
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)	0.00
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)	1,334.00
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
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)	1,334.00

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) 7159.82%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic)
 (Line A10 divided by Line B18) 7159.82%

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>95,512.00</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) 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 (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (0%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>0.00</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>0.00</u>

Approved indirect cost rate: 0.00%
Highest rate used in any program: 0.00%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
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Unaudited Actuals
 2010-11 Unaudited Actuals
 LOTTERY REPORT
 Revenues, Expenditures and
 Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	0.00		0.00	0.00
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)		0.00	0.00	0.00	0.00
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		0.00	0.00
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)		0.00	0.00	0.00	0.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	100,218.00
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	0.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,372.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
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	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				3,372.00
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)				96,846.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				96,846.00

		2010-11 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form ADC, Annual ADA column, lines 3, 6, and 26) or (Form ACC, Annual ADA column, lines 8, 22, 25, and 33, minus lines 18 and 19)		0.00
B. Supplemental Instructional Hours converted to ADA (Form ADC, Annual ADA column, lines 21 and 27) or (Form ACC, Annual ADA column, lines 36a & b and 37a & b) (Currently not collected due to flexibility provisions of SBX3 4, as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		0.00
D. Charter school ADA adjustments (From Section V)		35.53
E. Adjusted total ADA (Lines C plus D)		35.53
F. Expenditures per ADA (Line I.G divided by Line II.E)		2,725.75
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year MOE Calculation) (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	0.00	0.00
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)	0.00	0.00
B. Required effort (Line A.2 times 90%)	0.00	0.00
C. Current year expenditures (Line I.G and Line II.F)	96,846.00	2,725.75
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 Calculation Incomplete	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	0.00
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:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				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) (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)	96,846.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		2,725.75
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 Calculation Incomplete	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name	Expenditure Adjustment	ADA Adjustment
Rosie the Riveter Charter High School	0.00	35.53
Total charter school adjustments	0.00	35.53
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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Schedule of Allocation Factors (AF) for Support Costs

Instructional Goals Description	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 0090 and 9000 (will be allocated based on factors input)	0.00	0.00	0.00	0.00	1,334.00	0.00	0.00	
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					1,334.00			
3100 Alternative Schools								
3200 Continuation Schools								
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)								
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational								
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services								
Other Funds Description								
-- Adult Education (Fund 11)								
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	0.00	0.00	0.00	0.00	1,334.00	0.00	0.00	

Unaudited Actuals
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Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00		0.00	
1110	Regular Education, K-12	0.00	1,334.00	1,334.00	98,884.00	100,218.00	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	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	0.00	0.00	0.00	0.00	0.00	
6000	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	0.00	0.00	0.00	0.00	0.00	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				0.00	0.00	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				0.00	0.00	
----	Other Outgo				0.00	0.00	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5) times CAC, line E)			0.00	0.00	0.00	
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)					0.00	
----	Total General Fund and Charter Schools Funds Expenditures	0.00	1,334.00	1,334.00	98,884.00	100,218.00	

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	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	0.00	0.00
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community 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
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		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	0.00	1,334.00	0.00	1,334.00
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	0.00	0.00	0.00	0.00
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		0.00	1,334.00	0.00	1,334.00

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	98,884.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	98,884.00
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	0.00
2	Total Allocated Costs (from Form PCR, Column 2, Total)	1,334.00
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	1,334.00
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	0.00
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	0.00
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		1,334.00
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		7412.59%

Unaudited Actuals
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 Schedule of Other Costs (OC)

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