

**SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT
2010-2011 UNAUDITED ACTUALS
Summary of Changes to the Ending Balance since Budget Adoption**

As the District closes its books on another year, the general fund actual Ending Fund Balance is \$12.1 million. This ending fund balance provides the District with much needed “breathing room” as it continues to face more fiscal uncertainty. The current 2011/12 budget is built with an operating deficit of almost \$2.25 million, a figure which will grow to more than \$3 million annually absent some kind of increased State revenue or a concerted effort to reduce spending. Therefore, this Ending Fund Balance is critical to keeping the District solvent. In particular, with the State of California deferring the actual “cash” owed to districts, it is imperative that the District have reserves to utilize for meeting the day to day obligations of payroll and vendor payments.

Although the Ending Fund Balance is greater than what was projected at the time the District adopted its 2011/12 budget the increase is a result of a number items that are one-time in nature (detail shown below). Also, note that included in the \$12.1 million are: \$3.5 million in restricted program ending balances; \$0.7 million in various school site carryovers; \$2.0 million in required reserves; and \$0.3 million in other designations.

UNRESTRICTED REVENUES

Revenue increases consist of the following:

➤ Revenue limit, due to increased participation in the needy meal program, and the PERS reduction calculation	\$ 35,403
➤ Revenue limit, decrease in amount allocated to Special Education, per the SELPA funding model	619,945
➤ Federal revenues – AP test fees	<4,695>
➤ State revenues.	
• Tier III categorical programs, adjustments based on funding notices received from CDE regarding deferred amounts to be paid.	209,438
• Deferred maintenance program funding, but note that this is also a component of transfers out	259,417
➤ Local revenues.	
• Refund from Verizon as transition to VOIP continues, plus E-rate reimbursements from AT&T & Comcast	28,047
• Interest income	8,261
• Variety of one-time sources, grants, stipends, <u>which are also counted in expenses</u>	53,437
• Miscellaneous other, net	<u><883></u>

TOTAL UNRESTRICTED REVENUE INCREASES \$1,208,370

Several of the revenue items noted above are one-time in nature, and others which are ongoing will be adjusted, as necessary, in the District’s 2011-12 1St Interim Revised Budget and the accompanying three year projection.

UNRESTRICTED EXPENDITURES

Expenditures were less than the budgeted amounts through a conscious effort to reduce all areas of expenditures to the minimums required for critical and necessary items only. So, while these efforts are to be commended, such reductions may not be sustainable long-term and therefore, are not budgeted at lower amounts into the 2011/12 budget year. It is district practice that when school sites reduce their expenditures in one fiscal year, they are allowed to “carryover” their unspent budget to the next school year to allow them to maintain programs. Consequently, there appears to be significant savings or what some may construe as “over-budgeting” when in reality it is a concerted effort to respect the serious “cash challenge” the District faces.

Expenditures of unrestricted resources decreased in total by \$1.29 million and consist of the following:

➤ Operations, pool supplies, grounds maintenance	\$162,550
➤ Support for technology and Aeries	106,300
➤ Telephone, internet, data lines – line cancellations, service consolidation, contract modifications	30,494
➤ Legal expenses (in addition to reservation from ending balance)	25,651
➤ Indirect costs applied to expenditures in restricted programs. When program expenditures are less than projected, indirect costs are less	<86,478>
➤ Miscellaneous all other, net	74,883
➤ Unexpended funds, which are <u>reserved for carryover to next year</u>	
○ Site/department budgets	240,728
○ MAA	166,889
○ Tier III carryovers	288,626
○ CSEA health benefit reserve	27,714
○ Legal expense	200,000
○ Capital outlay	<u>50,000</u>

TOTAL UNRESTRICTED EXPENDITURE DECREASES **\$1,287,357**

TRANSFERS OUT

Transfers out increase by the same amount as the funding recognized from the deferred maintenance program, as shown in the revenue section above. The funding was transferred to the District’s special reserve fund for capital outlay to be used on future capital facility projects. As of the District’s 2011/12 adopted budget, this funding had been shown as a being directly received into the special reserve fund, however, application of proper accounting rules dictated the change in how the transfer is being shown as of year-end. **\$259,417**

DESIGNATIONS AND RESERVATIONS

Designations and reservations of ending fund balance for economic uncertainties, revolving cash, stores, prepaid expenses, and unrealized gains in treasury (This is a result of the 3% calculation based on the lower expenditures and the other required year-end adjustments).

\$<109,235>

CLOSING THOUGHTS

After taking into account all of the above revenue increases, expenditure reductions and the various reservations and designations, the District's **available** unappropriated ending fund balance is \$5.6 million. This is an increase of \$940,356 from what was projected at the time the District adopted its 2011/12 budget. It must be re-emphasized that this increase in the Ending Fund Balance and thus the Beginning Fund Balance for 2011/12 provides the District with the breathing room needed as it faces the uncertainty of the dismal global economic climate.

Keep in mind, that the District adopted its 2011/12 budget on June 15, 2011, based on projections and assumptions contained in the Governor's May Revised Budget proposal. While the final State budget was not significantly different from the May Revision, it did contain a number of so-called "trigger" provisions if State revenues do not materialize as projected. If the "trigger" is pulled, these provisions could mean mid-year cuts to the District of \$2 million or more.

The potential of mid-year cuts creates continued uncertainty for the District primarily because whether or not it will actually happen will not be known until December. Also, the District is prohibited by the budget language from recognizing any revenue cuts until that time. Meanwhile, some legislation has been introduced to move the determination date to an earlier time, as well as to mitigate the cuts in various ways. To date none of this legislation has passed. The district administration will continue to monitor and report to the board as more information is known.

COMPONENTS OF THE GENERAL FUND ENDING BALANCE

The table below details the components of the District's General Fund ending balance for the year ended June 30, 2011

	Estimated Actuals as of 11/12 Budget Adoption	Unaudited Actuals	Difference
ENDING FUND BALANCE	\$ 10,276,456	\$ 12,109,655	\$ 1,833,199
Designations and reservations			
Economic uncertainties 3%	1,958,249	1,851,007	
Revolving cash	15,000	15,000	
Stores	100,466	117,520	
Prepaid expenses	3,122	9,271	
Unrealized gains in treasury	38,835	13,639	
CSEA Unit Health Benefit Reserve	28,938	27,714	
Site/Department carryovers		240,728	
MAA carryovers		166,889	
Tier III carryovers		288,626	
Legal expense reserve		200,000	
Capital outlay reserve		50,000	
Categorical programs restricted ending balances			
ARRA SFSF	61,000	338,694	
Education Jobs Fund	1,040,055	0	
LEA Medi-Cal Billing Option	159,225	70,566	
Prop 20 Lottery instructional materials		292,691	
EIA/SCE	4,665	366,196	
EIA/LEP	10	188,891	
QEIA	2,170,218	2,230,194	
Miscellaneous local grants	8,402	13,402	
TOTAL DESIGNATIONS AND RESERVATIONS	5,588,185	6,481,028	
ENDING AVAILABLE UNAPPROPRIATED FUND BALANCE	\$ 4,688,271	\$ 5,628,627	\$ 940,356

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT							
2010-11 UNAUDITED ACTUALS							
FUND BALANCE ANALYSIS - GENERAL FUND							
					UNRESTRICTED GENERAL FUND		
					Estimated Actuals as of 11/12 Budget Adoption	Unaudited Actuals	Difference
REVENUES							
	Revenue Limit Sources				42,299,234.60	42,954,583.00	655,348.40
	Federal Revenue				4,800.00	105.42	(4,694.58)
	State Revenue				4,755,377.00	5,224,231.66	468,854.66
	Local Revenue				406,303.00	495,164.25	88,861.25
	TOTAL REVENUES				47,465,714.60	48,674,084.33	1,208,369.73
EXPENDITURES							
	Certificated Salaries				22,618,309.64	22,717,277.85	98,968.21
	Classified Salaries				7,658,990.56	7,696,674.33	37,683.77
	Employee Benefits				8,823,237.89	8,764,564.59	(58,673.30)
	Books and Supplies				2,455,575.00	1,374,999.40	(1,080,575.60)
	Services and Other Operating Expenditures				3,118,428.00	2,705,346.87	(413,081.13)
	Capital Outlay				58,000.00	98,994.13	40,994.13
	Other outgo (debt service)				57,173.00	58,021.90	848.90
	Other outgo (indirect costs)				(1,004,180.69)	(917,702.66)	86,478.03
	TOTAL EXPENDITURES				43,785,533.40	42,498,176.41	(1,287,356.99)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES					3,680,181.20	6,175,907.92	2,495,726.72
OTHER FINANCING SOURCES/USES							
	Transfers In				231,280.00	231,280.00	0.00
	Transfers Out				211,180.00	470,597.00	259,417.00
	Contributions						
	Special Ed, federal PL94-142				(1,130,451.69)	(1,055,978.77)	74,472.92
	Special Ed, state				(1,623,790.29)	(2,082,391.03)	(458,600.74)
	Special Ed, transportation				(187,372.99)	(259,434.50)	(72,061.51)
	Home to School Transportation				(386,877.18)	(363,905.60)	22,971.58
	Maintenance				(1,784,448.50)	(1,808,292.61)	(23,844.11)
	Federal Title V (program ended)					(422.00)	(422.00)
	ROP				413,588.00	410,903.07	(2,684.93)
	Subtotal Contributions				(4,699,352.65)	(5,159,521.44)	(460,168.79)
	TOTAL OTHER FINANCING SOURCES/USES				(4,679,252.65)	(5,398,838.44)	(719,585.79)
NET INCREASE (DECREASE) IN FUND BALANCE					(999,071.45)	777,069.48	1,776,140.93

SANTA MARIA JOINT UNION HIGH SCHOOL DISTRICT								
2010-11 UNAUDITED ACTUALS								
FUND BALANCE ANALYSIS - GENERAL FUND								
						UNRESTRICTED GENERAL FUND		
						Estimated Actuals as of 11/12 Budget Adoption	Unaudited Actuals	Difference
FUND BALANCE, RESERVES								
Beginning Fund Balance						7,831,951.81	7,831,951.81	0.00
Ending Fund Balance						6,832,880.36	8,609,021.29	1,776,140.93
Components of Ending Fund Balance								
Reserve for								
Revolving Cash						15,000.00	15,000.00	0.00
Stores						100,466.00	117,519.99	17,053.99
Prepaid Expenditures						3,122.00	9,271.42	6,149.42
Designated Amounts								
Economic Uncertainties						1,958,249.00	1,851,007.00	(107,242.00)
Unrealized Gains						38,835.00	13,639.00	(25,196.00)
Carryover - sites & depts							240,728.00	240,728.00
Carryover - MAA							166,889.00	166,889.00
Carryover - Tier III allocations							288,626.00	288,626.00
Legal expense reserve							200,000.00	200,000.00
Capital outlay reserve							50,000.00	50,000.00
CSEA Unit Health Benefit Reserve						28,938.00	27,714.00	(1,224.00)
TOTAL RESERVED/DESIGNATED AMOUNTS						2,144,610.00	2,980,394.41	835,784.41
ENDING UNDESIGNATED/UNAPPROPRIATED FUND BALANCE						4,688,270.36	5,628,626.88	940,356.52

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 14, 2011

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

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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)

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)	55.65%
	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	\$39,452,649.25
	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.	\$39,452,649.25
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	4.95%
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	\$583,222.97
	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]).	\$416,560.06

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	42,954,583.00	1,598,999.00	44,553,582.00	42,727,645.00	2,218,944.00	44,946,589.00	0.9%
2) Federal Revenue		8100-8299	105.42	6,258,139.56	6,258,244.98	4,800.00	4,722,441.67	4,727,241.67	-24.5%
3) Other State Revenue		8300-8599	5,224,231.66	4,323,838.09	9,548,069.75	4,399,117.00	4,573,706.85	8,972,823.85	-6.0%
4) Other Local Revenue		8600-8799	495,164.25	1,096,431.67	1,591,595.92	404,300.00	480,310.00	884,610.00	-44.4%
5) TOTAL, REVENUES			48,674,084.33	13,277,408.32	61,951,492.65	47,535,862.00	11,995,402.52	59,531,264.52	-3.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	22,717,277.85	6,207,507.13	28,924,784.98	22,216,718.11	6,294,703.79	28,511,421.90	-1.4%
2) Classified Salaries		2000-2999	7,696,674.33	3,640,570.03	11,337,244.36	7,856,154.94	3,656,908.31	11,513,063.25	1.6%
3) Employee Benefits		3000-3999	8,764,564.59	2,747,508.63	11,512,073.22	9,108,704.25	3,410,130.38	12,518,834.63	8.7%
4) Books and Supplies		4000-4999	1,374,999.40	1,824,639.98	3,199,639.38	1,649,900.00	935,806.84	2,585,706.84	-19.2%
5) Services and Other Operating Expenditures		5000-5999	2,705,346.87	3,100,167.58	5,805,514.45	3,014,779.84	3,132,530.91	6,147,310.75	5.9%
6) Capital Outlay		6000-6999	98,994.13	401,688.89	500,683.02	58,000.00	552,000.00	610,000.00	21.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	58,021.90	0.00	58,021.90	40,124.50	0.00	40,124.50	-30.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(917,702.66)	809,375.25	(108,327.41)	(781,956.65)	634,165.79	(147,790.86)	36.4%
9) TOTAL, EXPENDITURES			42,498,176.41	18,731,457.49	61,229,633.90	43,162,424.99	18,616,246.02	61,778,671.01	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			6,175,907.92	(5,454,049.17)	721,858.75	4,373,437.01	(6,620,843.50)	(2,247,406.49)	-411.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	231,280.00	0.00	231,280.00	898,443.00	0.00	898,443.00	288.5%
b) Transfers Out		7600-7629	470,597.00	0.00	470,597.00	346,443.00	0.00	346,443.00	-26.4%
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	(5,159,521.44)	5,159,521.44	0.00	(5,446,361.66)	5,446,361.54	(0.12)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,398,838.44)	5,159,521.44	(239,317.00)	(4,894,361.66)	5,446,361.54	551,999.88	-330.7%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			777,069.48	(294,527.73)	482,541.75	(520,924.65)	(1,174,481.96)	(1,695,406.61)	-451.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited			7,831,951.81	3,795,162.01	11,627,113.82	8,609,021.29	3,500,634.28	12,109,655.57	4.2%
b) Audit Adjustments			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,831,951.81	3,795,162.01	11,627,113.82	8,609,021.29	3,500,634.28	12,109,655.57	4.2%
d) Other Restatements			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,831,951.81	3,795,162.01	11,627,113.82	8,609,021.29	3,500,634.28	12,109,655.57	4.2%
2) Ending Balance, June 30 (E + F1e)			8,609,021.29	3,500,634.28	12,109,655.57	8,088,096.64	2,326,152.32	10,414,248.96	-14.0%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash			15,000.00	0.00	15,000.00				
Stores			117,519.99	0.00	117,519.99				
Prepaid Expenditures			9,271.42	0.00	9,271.42				
All Others			0.00	0.00	0.00				
General Reserve			0.00	0.00	0.00				
Legally Restricted Balance			0.00	3,500,634.28	3,500,634.28				
b) Designated Amounts									
Designated for Economic Uncertainties			1,851,007.00	0.00	1,851,007.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury			13,639.00	0.00	13,639.00				
Other Designations			973,957.00	0.00	973,957.00				
CSEA Health Benefits			27,714.00		27,714.00				
Carryover - sites & departments			240,728.00		240,728.00				
Carryover - MAA			166,889.00		166,889.00				
Carryover - Tier III			288,626.00		288,626.00				
Legal expense reserve			200,000.00		200,000.00				
Capital outlay reserve			50,000.00		50,000.00				
c) Undesignated Amount			5,628,626.88	0.00	5,628,626.88				
d) Unappropriated Amount									
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash						15,000.00	0.00	15,000.00	
Stores						100,466.00	0.00	100,466.00	
Prepaid Expenditures						3,122.00	0.00	3,122.00	
All Others						38,835.00	0.00	38,835.00	
b) Restricted						0.00	3,230,063.48	3,230,063.48	
c) Committed									
Stabilization Arrangements						0.00	0.00	0.00	
Other Commitments						0.00	0.00	0.00	
d) Assigned									
Other Assignments						973,957.00	0.00	973,957.00	
CSEA Health Benefits						27,714.00		27,714.00	
Carryover - sites & departments						240,728.00		240,728.00	
Carryover - MAA						166,889.00		166,889.00	
Carryover - Tier III						288,626.00		288,626.00	
Legal expense reserve						200,000.00		200,000.00	
Capital Outlay reserve						50,000.00		50,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties						1,863,754.00	0.00	1,863,754.00	
Unassigned/Unappropriated Amount						5,092,962.64	(903,911.16)	4,189,051.48	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	2,936,235.39	3,410,453.63	6,346,689.02				
1) Fair Value Adjustment to Cash in County Treasury		9111	13,639.00	0.00	13,639.00				
b) in Banks		9120	16,684.76	262,004.30	278,689.06				
c) in Revolving Fund		9130	15,000.00	0.00	15,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	6,526,373.49	1,713,998.40	8,240,371.89				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	135,523.26	54.81	135,578.07				
6) Stores		9320	117,519.99	0.00	117,519.99				
7) Prepaid Expenditures		9330	9,271.42	0.00	9,271.42				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			9,770,247.31	5,386,511.14	15,156,758.45				
H. LIABILITIES									
1) Accounts Payable		9500	1,125,634.04	581,021.86	1,706,655.90				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	35,591.98	0.00	35,591.98				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	1,304,855.00	1,304,855.00				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			1,161,226.02	1,885,876.86	3,047,102.88				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			8,609,021.29	3,500,634.28	12,109,655.57				

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
3200	ARRA: State Fiscal Stabilization Fund	338,694.15	277,694.15
3310	Special Ed: IDEA Basic Local Assistance Entitlement, Part B, Sec 61	0.00	0.04
4035	NCLB: Title II, Part A, Teacher Quality	0.00	0.03
4203	NCLB: Title III, Limited English Proficient (LEP) Student Program	0.00	0.01
5640	Medi-Cal Billing Option	70,565.92	70,565.92
6300	Lottery: Instructional Materials	292,691.12	292,691.12
7090	Economic Impact Aid (EIA)	366,196.47	366,196.47
7091	Economic Impact Aid: Limited English Proficiency (LEP)	188,890.85	188,890.83
7230	Transportation: Home to School	0.00	0.02
7400	Quality Education Investment Act	2,230,193.72	2,020,621.19
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	0.00	0.01
9010	Other Restricted Local	13,402.05	13,403.69
Total, Restricted Balance		<u>3,500,634.28</u>	<u>3,230,063.48</u>

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	22,270,941.99	0.00	22,270,941.99	22,801,520.00	0.00	22,801,520.00	2.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(6,186.21)	0.00	(6,186.21)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	152,390.95	0.00	152,390.95	152,385.00	0.00	152,385.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	20,357,270.82	0.00	20,357,270.82	20,361,573.00	0.00	20,361,573.00	0.0%
Unsecured Roll Taxes		8042	974,713.14	0.00	974,713.14	974,713.00	0.00	974,713.00	0.0%
Prior Years' Taxes		8043	3,139.12	0.00	3,139.12	10,781.00	0.00	10,781.00	243.4%
Supplemental Taxes		8044	453,732.26	0.00	453,732.26	396,145.00	0.00	396,145.00	-12.7%
Education Revenue Augmentation Fund (ERAF)		8045	51,897.83	0.00	51,897.83	56,529.00	0.00	56,529.00	8.9%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	105,930.00	0.00	105,930.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	8,787.08	0.00	8,787.08	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	13,260.00	0.00	13,260.00	8,787.00	0.00	8,787.00	-33.7%
Less: Non-Revenue Limit (50%) Adjustment		8089	(6,630.00)	0.00	(6,630.00)	(4,394.00)	0.00	(4,394.00)	-33.7%
Subtotal, Revenue Limit Sources			44,379,246.98	0.00	44,379,246.98	44,758,039.00	0.00	44,758,039.00	0.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,598,999.00)		(1,598,999.00)	(2,218,944.00)		(2,218,944.00)	38.8%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		1,598,999.00	1,598,999.00		2,218,944.00	2,218,944.00	38.8%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	174,335.02	0.00	174,335.02	188,550.00	0.00	188,550.00	8.2%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			42,954,583.00	1,598,999.00	44,553,582.00	42,727,645.00	2,218,944.00	44,946,589.00	0.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	1,328,684.48	1,328,684.48	0.00	1,018,329.00	1,018,329.00	-23.4%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	105.42	0.00	105.42	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		3,323,616.94	3,323,616.94		2,012,446.80	2,012,446.80	-39.5%
Vocational and Applied Technology Education	3500-3699	8290		166,633.00	166,633.00		160,508.00	160,508.00	-3.7%
Safe and Drug Free Schools	3700-3799	8290		49,545.30	49,545.30		28,312.00	28,312.00	-42.9%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	1,389,659.84	1,389,659.84	4,800.00	1,502,845.87	1,507,645.87	8.5%
TOTAL, FEDERAL REVENUE			105.42	6,258,139.56	6,258,244.98	4,800.00	4,722,441.67	4,727,241.67	-24.5%

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)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		426,463.00	426,463.00		871,062.00	871,062.00	104.3%
Prior Years	6500	8319		(2,240.88)	(2,240.88)		0.00	0.00	-100.0%
Home-to-School Transportation									
Economic Impact Aid	7230	8311		296,717.54	296,717.54		266,310.00	266,310.00	-10.2%
Spec. Ed. Transportation	7090-7091	8311		869,614.00	869,614.00		788,954.65	788,954.65	-9.3%
Spec. Ed. Transportation	7240	8311		52,654.46	52,654.46		47,257.20	47,257.20	-10.3%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	372,128.00	0.00	372,128.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	864,297.73	136,759.97	1,001,057.70	885,924.00	139,672.00	1,025,596.00	2.5%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
School Based Coordination Program	7250	8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		2,442,000.00	2,442,000.00		2,369,000.00	2,369,000.00	-3.0%
All Other State Revenue	All Other	8590	3,987,805.93	101,870.00	4,089,675.93	3,513,193.00	91,451.00	3,604,644.00	-11.9%
TOTAL, OTHER STATE REVENUE			5,224,231.66	4,323,838.09	9,548,069.75	4,399,117.00	4,573,706.85	8,972,823.85	-6.0%

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									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	121,460.71	0.00	121,460.71	113,200.00	0.00	113,200.00	-6.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(25,196.00)	0.00	(25,196.00)	0.00	0.00	0.00	-100.0%
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		114,921.12	114,921.12		13,386.00	13,386.00	-88.4%
Interagency Services	All Other	8677	10,572.00	465,732.07	476,304.07	8,000.00	466,924.00	474,924.00	-0.3%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	28,880.45	0.00	28,880.45	25,000.00	0.00	25,000.00	-13.4%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	6,630.00	0.00	6,630.00	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	352,817.09	310,410.62	663,227.71	258,100.00	0.00	258,100.00	-61.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	4,522.86	4,522.86	0.00	0.00	0.00	-100.0%
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		200,845.00	200,845.00		0.00	0.00	-100.0%
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			495,164.25	1,096,431.67	1,591,595.92	404,300.00	480,310.00	884,610.00	-44.4%
TOTAL, REVENUES			48,674,084.33	13,277,408.32	61,951,492.65	47,535,862.00	11,995,402.52	59,531,264.52	-3.9%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	19,769,662.65	5,001,094.02	24,770,756.67	19,396,909.49	4,921,580.95	24,318,490.44	-1.8%
Certificated Pupil Support Salaries		1200	611,835.00	622,632.50	1,234,467.50	521,723.09	726,951.07	1,248,674.16	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	2,185,130.35	123,315.38	2,308,445.73	2,174,447.85	138,428.35	2,312,876.20	0.2%
Other Certificated Salaries		1900	150,649.85	460,465.23	611,115.08	123,637.68	507,743.42	631,381.10	3.3%
TOTAL, CERTIFICATED SALARIES			22,717,277.85	6,207,507.13	28,924,784.98	22,216,718.11	6,294,703.79	28,511,421.90	-1.4%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	28,503.34	1,248,693.47	1,277,196.81	25,236.44	1,250,353.65	1,275,590.09	-0.1%
Classified Support Salaries		2200	4,158,579.21	1,756,233.72	5,914,812.93	4,348,872.94	1,784,535.59	6,133,408.53	3.7%
Classified Supervisors' and Administrators' Salaries		2300	781,630.09	258,852.19	1,040,482.28	746,238.92	263,808.24	1,010,047.16	-2.9%
Clerical, Technical and Office Salaries		2400	2,726,737.94	376,156.05	3,102,893.99	2,735,602.64	358,210.83	3,093,813.47	-0.3%
Other Classified Salaries		2900	1,223.75	634.60	1,858.35	204.00	0.00	204.00	-89.0%
TOTAL, CLASSIFIED SALARIES			7,696,674.33	3,640,570.03	11,337,244.36	7,856,154.94	3,656,908.31	11,513,063.25	1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,831,649.88	472,664.14	2,304,314.02	1,832,625.00	492,654.53	2,325,279.53	0.9%
PERS		3201-3202	824,885.72	420,315.62	1,245,201.34	869,930.20	440,181.35	1,310,111.55	5.2%
OASDI/Medicare/Alternative		3301-3302	874,119.63	373,783.98	1,247,903.61	884,735.49	391,522.26	1,276,257.75	2.3%
Health and Welfare Benefits		3401-3402	4,187,107.64	1,139,165.65	5,326,273.29	4,073,958.77	1,646,355.37	5,720,314.14	7.4%
Unemployment Insurance		3501-3502	208,903.23	68,244.80	277,148.03	484,462.02	160,401.80	644,863.82	132.7%
Workers' Compensation		3601-3602	348,173.58	113,125.41	461,298.99	317,508.21	109,890.12	427,398.33	-7.3%
OPEB, Allocated		3701-3702	357,366.39	124,110.88	481,477.27	503,505.60	131,340.00	634,845.60	31.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	132,108.52	36,098.15	168,206.67	141,978.96	37,784.95	179,763.91	6.9%
Other Employee Benefits		3901-3902	250.00	0.00	250.00	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			8,764,564.59	2,747,508.63	11,512,073.22	9,108,704.25	3,410,130.38	12,518,834.63	8.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	5,480.24	541,427.78	546,908.02	0.00	0.00	0.00	-100.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,135,840.73	691,414.94	1,827,255.67	1,493,700.00	928,256.84	2,421,956.84	32.5%
Noncapitalized Equipment		4400	233,678.43	591,797.26	825,475.69	156,200.00	7,550.00	163,750.00	-80.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,374,999.40	1,824,639.98	3,199,639.38	1,649,900.00	935,806.84	2,585,706.84	-19.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	293,303.42	643,755.91	937,059.33	356,000.00	612,599.62	968,599.62	3.4%
Travel and Conferences		5200	101,244.38	207,600.92	308,845.30	58,500.00	385,313.52	443,813.52	43.7%
Dues and Memberships		5300	48,718.22	14,519.81	63,238.03	36,750.00	1,000.00	37,750.00	-40.3%
Insurance		5400 - 5450	288,884.84	21,098.49	309,983.33	274,443.84	25,457.07	299,900.91	-3.3%
Operations and Housekeeping Services		5500	1,244,638.95	0.00	1,244,638.95	1,246,000.00	0.00	1,246,000.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	351,277.50	246,538.77	597,816.27	282,400.00	233,164.70	515,564.70	-13.8%
Transfers of Direct Costs		5710	(267,805.03)	267,805.03	0.00	(214,871.00)	214,871.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(1,483.88)	0.00	(1,483.88)	(1,500.00)	0.00	(1,500.00)	1.1%
Professional/Consulting Services and Operating Expenditures		5800	461,632.28	1,673,605.63	2,135,237.91	795,062.00	1,637,292.00	2,432,354.00	13.9%
Communications		5900	184,936.19	25,243.02	210,179.21	181,995.00	22,833.00	204,828.00	-2.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,705,346.87	3,100,167.58	5,805,514.45	3,014,779.84	3,132,530.91	6,147,310.75	5.9%

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)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	40,000.00	40,000.00	New
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	200,000.00	200,000.00	New
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	98,994.13	118,102.27	217,096.40	0.00	312,000.00	312,000.00	43.7%
Equipment Replacement		6500	0.00	283,586.62	283,586.62	58,000.00	0.00	58,000.00	-79.5%
TOTAL, CAPITAL OUTLAY			98,994.13	401,688.89	500,683.02	58,000.00	552,000.00	610,000.00	21.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other		7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	4,914.87	0.00	4,914.87	8,520.11	0.00	8,520.11	73.4%
Other Debt Service - Principal		7439	53,107.03	0.00	53,107.03	31,604.39	0.00	31,604.39	-40.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			58,021.90	0.00	58,021.90	40,124.50	0.00	40,124.50	-30.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(809,375.25)	809,375.25	0.00	(634,165.79)	634,165.79	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(108,327.41)	0.00	(108,327.41)	(147,790.86)	0.00	(147,790.86)	36.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(917,702.66)	809,375.25	(108,327.41)	(781,956.65)	634,165.79	(147,790.86)	36.4%
TOTAL, EXPENDITURES			42,498,176.41	18,731,457.49	61,229,633.90	43,162,424.99	18,616,246.02	61,778,671.01	0.9%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	231,280.00	0.00	231,280.00	898,443.00	0.00	898,443.00	288.5%
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			231,280.00	0.00	231,280.00	898,443.00	0.00	898,443.00	288.5%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	259,417.00	0.00	259,417.00	0.00	0.00	0.00	-100.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	211,180.00	0.00	211,180.00	346,443.00	0.00	346,443.00	64.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			470,597.00	0.00	470,597.00	346,443.00	0.00	346,443.00	-26.4%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(5,159,521.44)	5,159,521.44	0.00	(5,446,361.66)	5,446,361.54	(0.12)	New
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			(5,159,521.44)	5,159,521.44	0.00	(5,446,361.66)	5,446,361.54	(0.12)	New
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(5,398,838.44)	5,159,521.44	(239,317.00)	(4,894,361.66)	5,446,361.54	551,999.88	-330.7%

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	42,954,583.00	1,598,999.00	44,553,582.00	42,727,645.00	2,218,944.00	44,946,589.00	1.1%
2) Federal Revenue		8100-8299	105.42	6,258,139.56	6,258,244.98	4,800.00	4,722,441.67	4,727,241.67	-24.5%
3) Other State Revenue		8300-8599	5,224,231.66	4,323,838.09	9,548,069.75	4,399,117.00	4,573,706.85	8,972,823.85	-6.0%
4) Other Local Revenue		8600-8799	495,164.25	1,096,431.67	1,591,595.92	404,300.00	480,310.00	884,610.00	-44.4%
5) TOTAL, REVENUES			48,674,084.33	13,277,408.32	61,951,492.65	47,535,862.00	11,995,402.52	59,531,264.52	-3.7%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		25,054,090.63	9,980,876.59	35,034,967.22	24,049,985.13	9,738,852.28	33,788,837.41	-3.6%
2) Instruction - Related Services	2000-2999		5,785,141.36	2,529,164.43	8,314,305.79	6,080,728.19	2,478,719.71	8,559,447.90	2.9%
3) Pupil Services	3000-3999		2,850,467.27	3,294,625.21	6,145,092.48	3,232,466.63	3,059,710.57	6,292,177.20	2.4%
4) Ancillary Services	4000-4999		1,328,746.74	49,033.32	1,377,780.06	1,261,582.28	17,361.21	1,278,943.49	-7.2%
5) Community Services	5000-5999		994.71	0.00	994.71	0.00	0.00	0.00	-100.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		2,259,660.04	820,562.50	3,080,222.54	2,835,596.96	634,165.79	3,469,762.75	12.6%
8) Plant Services	8000-8999		5,149,423.12	2,057,195.44	7,206,618.56	5,652,551.30	2,687,436.46	8,339,987.76	15.7%
9) Other Outgo	9000-9999	Except 7600-7699	69,652.54	0.00	69,652.54	49,514.50	0.00	49,514.50	-28.9%
10) TOTAL, EXPENDITURES			42,498,176.41	18,731,457.49	61,229,633.90	43,162,424.99	18,616,246.02	61,778,671.01	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			6,175,907.92	(5,454,049.17)	721,858.75	4,373,437.01	(6,620,843.50)	(2,247,406.49)	-411.3%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	231,280.00	0.00	231,280.00	898,443.00	0.00	898,443.00	288.5%
b) Transfers Out		7600-7629	470,597.00	0.00	470,597.00	346,443.00	0.00	346,443.00	-26.4%
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	(5,159,521.44)	5,159,521.44	0.00	(5,446,361.66)	5,446,361.54	(0.12)	New
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,398,838.44)	5,159,521.44	(239,317.00)	(4,894,361.66)	5,446,361.54	551,999.88	-330.7%

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)			777,069.48	(294,527.73)	482,541.75	(520,924.65)	(1,174,481.96)	(1,695,406.61)	-451.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	7,831,951.81	3,795,162.01	11,627,113.82	8,609,021.29	3,500,634.28	12,109,655.57	4.2%
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)			7,831,951.81	3,795,162.01	11,627,113.82	8,609,021.29	3,500,634.28	12,109,655.57	4.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,831,951.81	3,795,162.01	11,627,113.82	8,609,021.29	3,500,634.28	12,109,655.57	4.2%
2) Ending Balance, June 30 (E + F1e)			8,609,021.29	3,500,634.28	12,109,655.57	8,088,096.64	2,326,152.32	10,414,248.96	-14.0%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	15,000.00	0.00	15,000.00				
Stores		9712	117,519.99	0.00	117,519.99				
Prepaid Expenditures		9713	9,271.42	0.00	9,271.42				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	3,500,634.28	3,500,634.28				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	1,851,007.00	0.00	1,851,007.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	13,639.00	0.00	13,639.00				
Other Designations (by Resource/Object)		9780	973,957.00	0.00	973,957.00				
CSEA Health Benefits	0000	9780	27,714.00		27,714.00				
Carryover - sites & departments	0000	9780	240,728.00		240,728.00				
Carryover - MAA	0000	9780	166,889.00		166,889.00				
Carryover - Tier III	0000	9780	288,626.00		288,626.00				
Legal expense reserve	0000	9780	200,000.00		200,000.00				
Capital outlay reserve	0000	9780	50,000.00		50,000.00				
c) Undesignated Amount			5,628,626.88	0.00	5,628,626.88				
d) Unappropriated Amount									
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				15,000.00	0.00	15,000.00	
Stores		9712				100,466.00	0.00	100,466.00	
Prepaid Expenditures		9713				3,122.00	0.00	3,122.00	
All Others		9719				38,835.00	0.00	38,835.00	
b) Restricted						0.00	3,230,063.48	3,230,063.48	
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				973,957.00	0.00	973,957.00	
CSEA Health Benefits	0000	9780				27,714.00		27,714.00	
Carryover - sites & departments	0000	9780				240,728.00		240,728.00	
Carryover - MAA	0000	9780				166,889.00		166,889.00	
Carryover - Tier III	0000	9780				288,626.00		288,626.00	
Legal expense reserve	0000	9780				200,000.00		200,000.00	
Capital Outlay reserve	0000	9780				50,000.00		50,000.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				1,863,754.00	0.00	1,863,754.00	
Unassigned/Unappropriated Amount		9790				5,092,962.64	(903,911.16)	4,189,051.48	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,847,186.98	1,921,150.00	4.0%
3) Other State Revenue		8300-8599	171,838.37	173,185.50	0.8%
4) Other Local Revenue		8600-8799	713,121.02	624,934.21	-12.4%
5) TOTAL, REVENUES			2,732,146.37	2,719,269.71	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	821,190.08	817,566.57	-0.4%
3) Employee Benefits		3000-3999	185,407.42	228,887.90	23.5%
4) Books and Supplies		4000-4999	1,398,816.48	1,718,700.00	22.9%
5) Services and Other Operating Expenditures		5000-5999	34,392.61	33,650.00	-2.2%
6) Capital Outlay		6000-6999	24,681.06	15,000.00	-39.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	108,327.41	147,790.86	36.4%
9) TOTAL, EXPENDITURES			2,572,815.06	2,961,595.33	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			159,331.31	(242,325.62)	-252.1%
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)			159,331.31	(242,325.62)	-252.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	721,647.74	880,979.05	22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,647.74	880,979.05	22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,647.74	880,979.05	22.1%
2) Ending Balance, June 30 (E + F1e)			880,979.05	638,653.43	-27.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	13,658.74		
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	867,320.31		
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		638,653.43	
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	683,781.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,469.00		
b) in Banks		9120	4,128.84		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	811.35		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	321,300.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	558.00		
6) Stores		9320	13,658.74		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,025,707.96		
H. LIABILITIES					
1) Accounts Payable		9500	21,069.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	123,659.09		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			144,728.91		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			880,979.05		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,847,186.98	1,921,150.00	4.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,847,186.98	1,921,150.00	4.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	171,838.37	173,185.50	0.8%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			171,838.37	173,185.50	0.8%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	7,268.00	0.00	-100.0%
Food Service Sales		8634	663,647.64	575,534.21	-13.3%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,889.23	4,400.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,801.00)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	39,117.15	45,000.00	15.0%
TOTAL, OTHER LOCAL REVENUE			713,121.02	624,934.21	-12.4%
TOTAL, REVENUES			2,732,146.37	2,719,269.71	-0.5%

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	588,542.80	578,919.27	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	81,195.36	81,195.36	0.0%
Clerical, Technical and Office Salaries		2400	31,019.92	31,915.94	2.9%
Other Classified Salaries		2900	120,432.00	125,536.00	4.2%
TOTAL, CLASSIFIED SALARIES			821,190.08	817,566.57	-0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	63,265.41	78,836.04	24.6%
OASDI/Medicare/Alternative		3301-3302	51,405.86	60,295.02	17.3%
Health and Welfare Benefits		3401-3402	41,273.43	47,000.44	13.9%
Unemployment Insurance		3501-3502	4,841.74	13,162.82	171.9%
Workers' Compensation		3601-3602	9,509.21	9,017.76	-5.2%
OPEB, Allocated		3701-3702	8,983.42	11,790.00	31.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,128.35	8,785.82	43.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			185,407.42	228,887.90	23.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	10,908.10	18,200.00	66.8%
Noncapitalized Equipment		4400	24,984.92	25,000.00	0.1%
Food		4700	1,362,923.46	1,675,500.00	22.9%
TOTAL, BOOKS AND SUPPLIES			1,398,816.48	1,718,700.00	22.9%

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	2,739.52	4,000.00	46.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,989.32	11,000.00	-31.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,483.88	1,500.00	1.1%
Professional/Consulting Services and Operating Expenditures		5800	13,561.10	16,650.00	22.8%
Communications		5900	618.79	500.00	-19.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,392.61	33,650.00	-2.2%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	24,681.06	15,000.00	-39.2%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,681.06	15,000.00	-39.2%
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	108,327.41	147,790.86	36.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			108,327.41	147,790.86	36.4%
TOTAL, EXPENDITURES			2,572,815.06	2,961,595.33	15.1%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,847,186.98	1,921,150.00	4.0%
3) Other State Revenue		8300-8599	171,838.37	173,185.50	0.8%
4) Other Local Revenue		8600-8799	713,121.02	624,934.21	-12.4%
5) TOTAL, REVENUES			2,732,146.37	2,719,269.71	-0.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		2,464,487.65	2,813,804.47	14.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		108,327.41	147,790.86	36.4%
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			2,572,815.06	2,961,595.33	15.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			159,331.31	(242,325.62)	-252.1%
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)			159,331.31	(242,325.62)	-252.1%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	721,647.74	880,979.05	22.1%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				721,647.74	880,979.05	22.1%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				721,647.74	880,979.05	22.1%
2) Ending Balance, June 30 (E + F1e)				880,979.05	638,653.43	-27.5%
Components of Ending Fund Balance (Actuals)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	13,658.74		
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	867,320.31		
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	638,653.43		
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
5310	Child Nutrition: School Programs (e.g., School Lunch, School I	0.00	634,043.59
5330	Child Nutrition: Summer Food Service Program Operations	0.00	4,609.84
Total, Restricted Balance		0.00	638,653.43

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	250,000.00	New
4) Other Local Revenue		8600-8799	1,566.59	0.00	-100.0%
5) TOTAL, REVENUES			1,566.59	250,000.00	15858.2%
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	17,500.00	New
5) Services and Other Operating Expenditures		5000-5999	30,528.74	522,860.00	1612.7%
6) Capital Outlay		6000-6999	146,206.55	331,500.00	126.7%
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			176,735.29	871,860.00	393.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(175,168.70)	(621,860.00)	255.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	470,597.00	346,443.00	-26.4%
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			470,597.00	346,443.00	-26.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			295,428.30	(275,417.00)	-193.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	295,428.30	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	295,428.30	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	295,428.30	New
2) Ending Balance, June 30 (E + F1e)			295,428.30	20,011.30	-93.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	295,428.30		
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		20,011.30	
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	296,660.47		
1) Fair Value Adjustment to Cash in County Treasury		9111	638.00		
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	128.58		
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			297,427.05		
H. LIABILITIES					
1) Accounts Payable		9500	1,998.75		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,998.75		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			295,428.30		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	250,000.00	New
TOTAL, OTHER STATE REVENUE			0.00	250,000.00	New
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	928.59	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	638.00	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,566.59	0.00	-100.0%
TOTAL, REVENUES			1,566.59	250,000.00	15858.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	17,500.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	17,500.00	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,528.74	522,860.00	1612.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,528.74	522,860.00	1612.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	146,206.55	331,500.00	126.7%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			146,206.55	331,500.00	126.7%
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			176,735.29	871,860.00	393.3%

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	259,417.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	211,180.00	346,443.00	64.1%
(a) TOTAL, INTERFUND TRANSFERS IN			470,597.00	346,443.00	-26.4%
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)			470,597.00	346,443.00	-26.4%

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	250,000.00	New
4) Other Local Revenue		8600-8799	1,566.59	0.00	-100.0%
5) TOTAL, REVENUES			1,566.59	250,000.00	15858.2%
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		176,735.29	871,860.00	393.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			176,735.29	871,860.00	393.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(175,168.70)	(621,860.00)	255.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	470,597.00	346,443.00	-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			470,597.00	346,443.00	-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)			295,428.30	(275,417.00)	-193.2%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	0.00	295,428.30	New
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				0.00	295,428.30	New
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				0.00	295,428.30	New
2) Ending Balance, June 30 (E + F1e)				295,428.30	20,011.30	-93.2%
Components of Ending Fund Balance (Actuals)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
General Reserve			9730	0.00		
Legally Restricted Balance			9740	0.00		
b) Designated Amounts						
Designated for Economic Uncertainties			9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00		
Other Designations (by Resource/Object)			9780	0.00		
c) Undesignated Amount			9790	295,428.30		
d) Unappropriated Amount			9790			
Components of Ending Fund Balance (Budget)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
b) Restricted			9740	0.00		
c) Committed						
Stabilization Arrangements			9750	0.00		
Other Commitments (by Resource/Object)			9760	0.00		
d) Assigned						
Other Assignments (by Resource/Object)			9780	20,011.30		
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	5,704.40	10,000.00	75.3%
5) TOTAL, REVENUES			5,704.40	10,000.00	75.3%
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	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)			5,704.40	10,000.00	75.3%
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)			5,704.40	10,000.00	75.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,173,521.36	1,179,225.76	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,173,521.36	1,179,225.76	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,173,521.36	1,179,225.76	0.5%
2) Ending Balance, June 30 (E + F1e)			1,179,225.76	1,189,225.76	0.8%
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			1,179,225.76		
d) Unappropriated Amount					
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	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,189,225.76	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,174,372.77		
1) Fair Value Adjustment to Cash in County Treasury		9111	2,524.00		
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	2,328.99		
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	0.00		
10) TOTAL, ASSETS			1,179,225.76		
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)			1,179,225.76		

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	10,270.40	10,000.00	-2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(4,566.00)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			5,704.40	10,000.00	75.3%
TOTAL, REVENUES			5,704.40	10,000.00	75.3%

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	5,704.40	10,000.00	75.3%
5) TOTAL, REVENUES			5,704.40	10,000.00	75.3%
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		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)			5,704.40	10,000.00	75.3%
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)			5,704.40	10,000.00	75.3%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	1,173,521.36	1,179,225.76	0.5%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,173,521.36	1,179,225.76	0.5%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,173,521.36	1,179,225.76	0.5%
2) Ending Balance, June 30 (E + F1e)				1,179,225.76	1,189,225.76	0.8%
Components of Ending Fund Balance (Actuals)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
General Reserve			9730	0.00		
Legally Restricted Balance			9740	0.00		
b) Designated Amounts						
Designated for Economic Uncertainties			9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00		
Other Designations (by Resource/Object)			9780	0.00		
c) Undesignated Amount			9790	1,179,225.76		
d) Unappropriated Amount			9790			
Components of Ending Fund Balance (Budget)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
b) Restricted			9740	0.00		
c) Committed						
Stabilization Arrangements			9750	0.00		
Other Commitments (by Resource/Object)			9760	0.00		
d) Assigned						
Other Assignments (by Resource/Object)			9780	1,189,225.76		
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	61,810.70	128,000.00	107.1%
5) TOTAL, REVENUES			61,810.70	128,000.00	107.1%
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	1,768.74	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	793,823.14	1,100,000.00	38.6%
6) Capital Outlay		6000-6999	4,278,334.77	4,210,000.00	-1.6%
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			5,073,926.65	5,310,000.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,012,115.95)	(5,182,000.00)	3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,286,396.00	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			1,286,396.00	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)			(3,725,719.95)	(5,182,000.00)	39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,832,342.15	13,106,622.20	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,832,342.15	13,106,622.20	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,832,342.15	13,106,622.20	-22.1%
2) Ending Balance, June 30 (E + F1e)			13,106,622.20	7,924,622.20	-39.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	13,106,622.20		
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		7,796,599.85	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		128,022.35	
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	14,311,625.06		
1) Fair Value Adjustment to Cash in County Treasury		9111	30,755.00		
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	28,630.12		
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			14,371,010.18		
H. LIABILITIES					
1) Accounts Payable		9500	1,264,387.98		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,264,387.98		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			13,106,622.20		

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	136,696.65	128,000.00	-6.4%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	(74,895.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue					
		8699	9.05	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			61,810.70	128,000.00	107.1%
TOTAL, REVENUES			61,810.70	128,000.00	107.1%

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	188.96	0.00	-100.0%
Noncapitalized Equipment		4400	1,579.78	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,768.74	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	793,726.95	1,100,000.00	38.6%
Communications		5900	96.19	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			793,823.14	1,100,000.00	38.6%
CAPITAL OUTLAY					
Land		6100	17,247.77	500,000.00	2798.9%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,108,080.70	3,710,000.00	-9.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	153,006.30	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,278,334.77	4,210,000.00	-1.6%
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			5,073,926.65	5,310,000.00	4.7%

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	1,286,396.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,286,396.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,286,396.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	61,810.70	128,000.00	107.1%
5) TOTAL, REVENUES			61,810.70	128,000.00	107.1%
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		5,073,926.65	5,310,000.00	4.7%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,073,926.65	5,310,000.00	4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(5,012,115.95)	(5,182,000.00)	3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,286,396.00	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			1,286,396.00	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)			(3,725,719.95)	(5,182,000.00)	39.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	16,832,342.15	13,106,622.20	-22.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,832,342.15	13,106,622.20	-22.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,832,342.15	13,106,622.20	-22.1%
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	13,106,622.20		
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		7,796,599.85	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		128,022.35	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	0.00	7,796,599.85
Total, Restricted Balance		0.00	7,796,599.85

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	422,304.34	305,000.00	-27.8%
5) TOTAL, REVENUES			422,304.34	305,000.00	-27.8%
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	100,603.71	398,510.00	296.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	125,840.05	134,630.00	7.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			226,443.76	533,140.00	135.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			195,860.58	(228,140.00)	-216.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,860.58	(228,140.00)	-216.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,291.91	725,152.49	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			529,291.91	725,152.49	37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			529,291.91	725,152.49	37.0%
2) Ending Balance, June 30 (E + F1e)			725,152.49	497,012.49	-31.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	725,152.49		
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		497,012.49	
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	846,629.17		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,819.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,588.51		
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			850,036.68		
H. LIABILITIES					
1) Accounts Payable		9500	95,717.08		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	29,167.11		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			124,884.19		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			725,152.49		

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	5,740.79	5,000.00	-12.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,715.00)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	418,278.55	300,000.00	-28.3%
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			422,304.34	305,000.00	-27.8%
TOTAL, REVENUES			422,304.34	305,000.00	-27.8%

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	0.00	96,000.00	New
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,603.71	302,510.00	200.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,603.71	398,510.00	296.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	5,268.62	11,200.00	112.6%
Other Debt Service - Principal		7439	120,571.43	123,430.00	2.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			125,840.05	134,630.00	7.0%
TOTAL, EXPENDITURES			226,443.76	533,140.00	135.4%

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	422,304.34	305,000.00	-27.8%
5) TOTAL, REVENUES			422,304.34	305,000.00	-27.8%
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		81,299.71	70,000.00	-13.9%
8) Plant Services	8000-8999		262.50	316,000.00	120281.0%
9) Other Outgo	9000-9999	Except 7600-7699	144,881.55	147,140.00	1.6%
10) TOTAL, EXPENDITURES			226,443.76	533,140.00	135.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			195,860.58	(228,140.00)	-216.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			195,860.58	(228,140.00)	-216.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	529,291.91	725,152.49	37.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			529,291.91	725,152.49	37.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			529,291.91	725,152.49	37.0%
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	725,152.49		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		497,012.49	
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	1,286,396.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	175,911.74	37,750.00	-78.5%
5) TOTAL, REVENUES			1,462,307.74	37,750.00	-97.4%
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	3,670.31	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	28,030.36	0.00	-100.0%
6) Capital Outlay		6000-6999	533,762.00	340,000.00	-36.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			565,462.67	340,000.00	-39.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			896,845.07	(302,250.00)	-133.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,286,396.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,286,396.00)	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)			(389,550.93)	(302,250.00)	-22.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,707,859.64	4,318,308.71	-8.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,707,859.64	4,318,308.71	-8.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,707,859.64	4,318,308.71	-8.3%
2) Ending Balance, June 30 (E + F1e)			4,318,308.71	4,016,058.71	-7.0%
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	4,318,308.71		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		4,228,308.71	
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		(212,250.00)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,120,503.45		
1) Fair Value Adjustment to Cash in County Treasury		9111	8,855.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	162,517.09		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	8,172.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	33,118.43		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			4,333,166.71		
H. LIABILITIES					
1) Accounts Payable		9500	14,858.00		
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			14,858.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,318,308.71		

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	1,286,396.00	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			1,286,396.00	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	39,513.74	37,750.00	-4.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	(18,602.00)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	155,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175,911.74	37,750.00	-78.5%
TOTAL, REVENUES			1,462,307.74	37,750.00	-97.4%

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	3,670.31	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,670.31	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	8,000.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,030.36	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,030.36	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	533,762.00	340,000.00	-36.3%
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			533,762.00	340,000.00	-36.3%
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			565,462.67	340,000.00	-39.9%

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	1,286,396.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,286,396.00	0.00	-100.0%

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)			(1,286,396.00)	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,286,396.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	175,911.74	37,750.00	-78.5%
5) TOTAL, REVENUES			1,462,307.74	37,750.00	-97.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		565,462.67	340,000.00	-39.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			565,462.67	340,000.00	-39.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			896,845.07	(302,250.00)	-133.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,286,396.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,286,396.00)	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)			(389,550.93)	(302,250.00)	-22.4%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	4,707,859.64	4,318,308.71	-8.3%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				4,707,859.64	4,318,308.71	-8.3%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				4,707,859.64	4,318,308.71	-8.3%
2) Ending Balance, June 30 (E + F1e)				4,318,308.71	4,016,058.71	-7.0%
Components of Ending Fund Balance (Actuals)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
General Reserve			9730	0.00		
Legally Restricted Balance			9740	0.00		
b) Designated Amounts						
Designated for Economic Uncertainties			9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00		
Other Designations (by Resource/Object)			9780	0.00		
c) Undesignated Amount			9790	4,318,308.71		
d) Unappropriated Amount			9790			
Components of Ending Fund Balance (Budget)						
a) Nonspendable						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
b) Restricted			9740	4,228,308.71		
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		(212,250.00)	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	0.00	4,228,308.71
Total, Restricted Balance		0.00	4,228,308.71

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	129,774.41	9,450.00	-92.7%
5) TOTAL, REVENUES			129,774.41	9,450.00	-92.7%
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)			129,774.41	9,450.00	-92.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	231,280.00	898,443.00	288.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(231,280.00)	(898,443.00)	288.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,505.59)	(888,993.00)	775.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,573,872.51	1,472,366.92	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,573,872.51	1,472,366.92	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,573,872.51	1,472,366.92	-6.4%
2) Ending Balance, June 30 (E + F1e)			1,472,366.92	583,373.92	-60.4%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,472,366.92		
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		583,373.92	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,442,488.71		
1) Fair Value Adjustment to Cash in County Treasury		9111	3,100.00		
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	2,860.81		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	44,017.40		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,492,466.92		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,100.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			20,100.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,472,366.92		

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	61,877.05	0.00	-100.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	62,112.00	0.00	-100.0%
Interest		8660	12,216.36	9,450.00	-22.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,431.00)	0.00	-100.0%
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			129,774.41	9,450.00	-92.7%
TOTAL, REVENUES			129,774.41	9,450.00	-92.7%

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	231,280.00	898,443.00	288.5%
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			231,280.00	898,443.00	288.5%

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)			(231,280.00)	(898,443.00)	288.5%

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	129,774.41	9,450.00	-92.7%
5) TOTAL, REVENUES			129,774.41	9,450.00	-92.7%
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)			129,774.41	9,450.00	-92.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	231,280.00	898,443.00	288.5%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(231,280.00)	(898,443.00)	288.5%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(101,505.59)	(888,993.00)	775.8%	
F. FUND BALANCE, RESERVES						
1) Beginning Fund Balance						
a) As of July 1 - Unaudited			9791	1,573,872.51	1,472,366.92	-6.4%
b) Audit Adjustments			9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,573,872.51	1,472,366.92	-6.4%
d) Other Restatements			9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,573,872.51	1,472,366.92	-6.4%
2) Ending Balance, June 30 (E + F1e)				1,472,366.92	583,373.92	-60.4%
Components of Ending Fund Balance (Actuals)						
a) Reserve for						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
General Reserve			9730	0.00		
Legally Restricted Balance			9740	0.00		
b) Designated Amounts						
Designated for Economic Uncertainties			9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			9775	0.00		
Other Designations (by Resource/Object)			9780	0.00		
c) Undesignated Amount			9790	1,472,366.92		
d) Unappropriated Amount			9790			
Components of Ending Fund Balance (Budget)						
a) Nonspendable						
Revolving Cash			9711	0.00		
Stores			9712	0.00		
Prepaid Expenditures			9713	0.00		
All Others			9719	0.00		
b) Restricted			9740	0.00		
c) Committed						
Stabilization Arrangements			9750	0.00		
Other Commitments (by Resource/Object)			9760	0.00		
d) Assigned						
Other Assignments (by Resource/Object)			9780	583,373.92		
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	61,955.99	58,367.00	-5.8%
4) Other Local Revenue		8600-8799	4,766,326.19	4,789,457.00	0.5%
5) TOTAL, REVENUES			4,828,282.18	4,847,824.00	0.4%
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	3,984,196.32	4,159,096.26	4.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,984,196.32	4,159,096.26	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			844,085.86	688,727.74	-18.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			844,085.86	688,727.74	-18.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	5,700,387.82	6,544,473.68	14.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,700,387.82	6,544,473.68	14.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,700,387.82	6,544,473.68	14.8%
2) Ending Balance, June 30 (E + F1e)			6,544,473.68	7,233,201.42	10.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	6,544,473.68		
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		6,544,473.68	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		688,727.74	
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	6,518,627.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	14,009.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,836.73		
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			6,544,473.68		
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)			6,544,473.68		

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	58,872.96	58,367.00	-0.9%
Other Subventions/In-Lieu Taxes		8572	3,083.03	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			61,955.99	58,367.00	-5.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	4,439,927.06	4,474,440.00	0.8%
Unsecured Roll		8612	256,632.49	240,867.00	-6.1%
Prior Years' Taxes		8613	(39,354.34)	0.00	-100.0%
Supplemental Taxes		8614	89,823.42	34,000.00	-62.1%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	39,736.56	40,150.00	1.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(20,439.00)	0.00	-100.0%
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			4,766,326.19	4,789,457.00	0.5%
TOTAL, REVENUES			4,828,282.18	4,847,824.00	0.4%

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	1,103,404.30	1,173,214.20	6.3%
Bond Interest and Other Service Charges		7434	2,880,792.02	2,985,882.06	3.6%
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)			3,984,196.32	4,159,096.26	4.4%
TOTAL, EXPENDITURES			3,984,196.32	4,159,096.26	4.4%

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: 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%

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	61,955.99	58,367.00	-5.8%
4) Other Local Revenue		8600-8799	4,766,326.19	4,789,457.00	0.5%
5) TOTAL, REVENUES			4,828,282.18	4,847,824.00	0.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	3,984,196.32	4,159,096.26	4.4%
10) TOTAL, EXPENDITURES			3,984,196.32	4,159,096.26	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			844,085.86	688,727.74	-18.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			844,085.86	688,727.74	-18.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited			5,700,387.82	6,544,473.68	14.8%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,700,387.82	6,544,473.68	14.8%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,700,387.82	6,544,473.68	14.8%
2) Ending Balance, June 30 (E + F1e)			6,544,473.68	7,233,201.42	10.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash			0.00		
Stores			0.00		
Prepaid Expenditures			0.00		
All Others			0.00		
General Reserve			0.00		
Legally Restricted Balance			0.00		
b) Designated Amounts					
Designated for Economic Uncertainties			0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00		
Other Designations (by Resource/Object)			0.00		
c) Undesignated Amount			6,544,473.68		
d) Unappropriated Amount					
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
Stores				0.00	
Prepaid Expenditures				0.00	
All Others				0.00	
b) Restricted				6,544,473.68	
c) Committed					
Stabilization Arrangements				0.00	
Other Commitments (by Resource/Object)				0.00	
d) Assigned					
Other Assignments (by Resource/Object)				688,727.74	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties				0.00	
Unassigned/Unappropriated Amount				0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	0.00	6,544,473.68
Total, Restricted Balance		0.00	6,544,473.68

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	824,704.78	884,132.00	7.2%
5) TOTAL, REVENUES			824,704.78	884,132.00	7.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	743,827.10	796,260.00	7.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			743,827.10	796,260.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			80,877.68	87,872.00	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			80,877.68	87,872.00	8.6%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	834,840.94	915,718.62	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			834,840.94	915,718.62	9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			834,840.94	915,718.62	9.7%
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	915,718.62		
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		1,003,590.62	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	787,634.24		
1) Fair Value Adjustment to Cash in County Treasury		9111	1,693.00		
b) in Banks		9120	131,145.10		
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			920,472.34		

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	4,753.72		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			4,753.72		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			915,718.62		

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,661.00)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	791,727.46	854,132.00	7.9%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	35,638.32	30,000.00	-15.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			824,704.78	884,132.00	7.2%
TOTAL, REVENUES			824,704.78	884,132.00	7.2%

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	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	732,051.19	784,460.00	7.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	11,775.91	11,800.00	0.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			743,827.10	796,260.00	7.0%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			743,827.10	796,260.00	7.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
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	824,704.78	884,132.00	7.2%
5) TOTAL, REVENUES			824,704.78	884,132.00	7.2%
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		743,827.10	796,260.00	7.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			743,827.10	796,260.00	7.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			80,877.68	87,872.00	8.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			80,877.68	87,872.00	8.6%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	834,840.94	915,718.62	9.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			834,840.94	915,718.62	9.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			834,840.94	915,718.62	9.7%
2) Ending Net Assets, June 30 (E + F1e)			915,718.62	1,003,590.62	9.6%
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			915,718.62		
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		1,003,590.62	

Description	Object Codes	2010-11 Unaudited Actuals
A. ASSETS		
1) Cash		
a) in County Treasury	9110	73,534.88
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	0.00
4) Due from Other Funds	9310	0.00
5) TOTAL, ASSETS (Must equal B3)		73,534.88
B. LIABILITIES		
1) Due to Other Funds	9610	0.00
2) Due to Student Groups/Other Agencies	9620	73,534.88
3) TOTAL, LIABILITIES (Must equal A5)		73,534.88

BOND DESCRIPTION		GO Bonds C2000 (Fd 51)	GO Bonds C2006 (Fd 55)	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	27,061,618.50	31,978,221.95	59,039,840.45
Bonds from Acquired District				0.00
Bonds Sold				0.00
Subtotal		27,061,618.50	31,978,221.95	59,039,840.45
Less: Bonds to Acquiring District				0.00
Less: Bonds Redeemed		998,404.30	105,000.00	1,103,404.30
OUTSTANDING BONDED INDEBTEDNESS	June 30	26,063,214.20	31,873,221.95	57,936,436.15
1. Restricted Balance, July 1	2010-11	3,026,296.86	2,674,090.96	5,700,387.82
2. Tax Receipts	2010-11	2,629,935.86	2,179,048.76	4,808,984.62
3. State and Federal Apportionments	2010-11			0.00
4. Other Designated Revenue	2010-11	4,220.37	15,077.19	19,297.56
5. Subtotal (Sum of lines 1 through 4)		5,660,453.09	4,868,216.91	10,528,670.00
6. Less: Actual Expenditures or Other Uses	2010-11	2,753,060.06	1,231,136.26	3,984,196.32
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	2,907,393.03	3,637,080.65	6,544,473.68
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	128,921.00	11,946.00	140,867.00
9. Estimated State and Federal Apportionments	2011-12			0.00
10. Other Estimated Revenue	2011-12	17,650.00	22,500.00	40,150.00
11. Subtotal (Sum of lines 7 through 10)		3,053,964.03	3,671,526.65	6,725,490.68
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	2,803,060.00	1,356,036.26	4,159,096.26
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	(250,904.03)	(2,315,490.39)	(2,566,394.42)
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
 Student Body 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	73,534.88		73,534.88			73,534.88
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	0.00		0.00			0.00
Due from Other Funds	9310	0.00		0.00			0.00
TOTAL, ASSETS		73,534.88	0.00	73,534.88	0.00	0.00	73,534.88
LIABILITIES							
Due to Other Funds	9610	0.00		0.00			0.00
Due to Student Groups/ Other Agencies	9620	73,534.88		73,534.88			73,534.88
TOTAL, LIABILITIES		73,534.88	0.00	73,534.88	0.00	0.00	73,534.88

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			6,886.00	6,688.00	6,688.00	6,866.00
a. Grades Nine through Twelve	6,579.15	6,519.68				
b. Continuation Education	285.32	280.16				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	21.46	23.29				
e. Community Day School						
5. Special Education						
a. Special Day Class	344.08	340.57	344.00	364.00	364.00	364.00
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	7,230.01	7,163.70	7,230.00	7,052.00	7,052.00	7,230.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	2.67	2.67	2.67	8.76	8.76	8.76
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	42.16	42.16	42.16	56.07	56.07	56.07
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	44.83	44.83	44.83	64.83	64.83	64.83
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	7,274.84	7,208.53	7,274.83	7,116.83	7,116.83	7,294.83
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)	7,274.84	7,208.53	7,274.83	7,116.83	7,116.83	7,294.83
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

	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	6,825,717.00		6,825,717.00			6,825,717.00
Work in Progress	9,535,926.76		9,535,926.76	4,287,745.14	10,269,295.27	3,554,376.63
Total capital assets not being depreciated	16,361,643.76	0.00	16,361,643.76	4,287,745.14	10,269,295.27	10,380,093.63
Capital assets being depreciated:						
Land Improvements	10,038,178.84		10,038,178.84	2,613,815.00		12,651,993.84
Buildings	99,555,030.45		99,555,030.45	8,362,736.19		107,917,766.64
Equipment	13,313,781.22		13,313,781.22	498,076.71	229,500.00	13,582,357.93
Total capital assets being depreciated	122,906,990.51	0.00	122,906,990.51	11,474,627.90	229,500.00	134,152,118.41
Accumulated Depreciation for:						
Land Improvements	(1,614,934.21)		(1,614,934.21)		548,826.84	(2,163,761.05)
Buildings	(15,452,022.81)		(15,452,022.81)		2,084,134.07	(17,536,156.88)
Equipment	(10,067,430.46)		(10,067,430.46)	229,500.00	1,174,003.69	(11,011,934.15)
Total accumulated depreciation	(27,134,387.48)	0.00	(27,134,387.48)	229,500.00	3,806,964.60	(30,711,852.08)
Total capital assets being depreciated, net	95,772,603.03	0.00	95,772,603.03	11,704,127.90	4,036,464.60	103,440,266.33
Governmental activity capital assets, net	112,134,246.79	0.00	112,134,246.79	15,991,873.04	14,305,759.87	113,820,359.96
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

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

FEDERAL PROGRAM NAME	NCLB TITLE I	ARRA TITLE I	NCLBL MIGRANT	NCLB TITLE I SIG	NCLB TITLE I SIG ARRA	NCLB DISTRICT PROG IMPROVMNT	FEDERAL JOBS FUND
FEDERAL CATALOG NUMBER	84.01	84.389	84.318	84.377	84.01	84.01	84.41
RESOURCE CODE	3010	3011	3060/3061	3180	3181	3185	3205
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	615,778.00	150,677.99	0.00	208,582.97	76,083.56	100,000.00	0.00
2. a. Current Year Award	1,388,020.00	52,543.00	354,554.00	(2,104.19)	294.85	0.00	1,645,425.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,388,020.00	52,543.00	354,554.00	(2,104.19)	294.85	0.00	1,645,425.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	2,003,798.00	203,220.99	354,554.00	206,478.78	76,378.41	100,000.00	1,645,425.00
REVENUES							
5. Revenue Deferred from Prior Year	344,455.74	0.00	0.00	0.00	0.00	30,000.00	0.00
6. Cash Received in Current Year	881,870.00	203,220.99	323,295.94	206,478.78	76,378.41	40,000.00	1,479,711.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,226,325.74	203,220.99	323,295.94	206,478.78	76,378.41	70,000.00	1,479,711.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,085,289.10	163,960.87	323,295.94	206,478.78	76,378.41	100,000.00	553,403.88
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,085,289.10	163,960.87	323,295.94	206,478.78	76,378.41	100,000.00	553,403.88
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)	141,036.64	39,260.12	0.00	0.00	0.00	(30,000.00)	926,307.12
a. Deferred Revenue	141,036.64	39,260.12					926,307.12
b. Accounts Payable							
c. Accounts Receivable						30,000.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	918,508.90	39,260.12	31,258.06	0.00	0.00	0.00	1,092,021.12
15. If Carryover is allowed, enter line 14 amount here	918,508.90	39,260.12					1,092,021.12
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,085,289.10	163,960.87	323,295.94	206,478.78	76,378.41	100,000.00	553,403.88

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

FEDERAL PROGRAM NAME	SPECIAL ED IDEA	ARRA SPECIAL ED	TITLE IIC VEA CARL PERKINS	TITLE IV SAFE SCHOOLS	TITLE II TCHR QUALITY	TITLE II A ADMIN TRAINING	TITLE IID EETT
FEDERAL CATALOG NUMBER	84.027	84.391	84.048	84.186	84.367	84.367	84.318
RESOURCE CODE	3310	3313	3550	3710	4035	4036	4045
REVENUE OBJECT	8181	8181	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	0.00	536,137.44	0.00	41,023.30	140,219.15	0.00	14,885.48
2. a. Current Year Award	1,018,329.00	0.00	166,633.00	8,522.00	296,002.00	2,943.06	5,059.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,018,329.00	0.00	166,633.00	8,522.00	296,002.00	2,943.06	5,059.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	1,018,329.00	536,137.44	166,633.00	49,545.30	436,221.15	2,943.06	19,944.48
REVENUES							
5. Revenue Deferred from Prior Year	0.00	0.00	0.00	31,685.30	9,755.60	0.00	0.00
6. Cash Received in Current Year	763,746.88	483,268.44	75,330.42	0.00	209,198.00	2,943.06	3,748.48
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	763,746.88	483,268.44	75,330.42	31,685.30	218,953.60	2,943.06	3,748.48
EXPENDITURES							
9. Donor-Authorized Expenditures	1,018,329.00	310,355.48	166,633.00	49,545.30	204,705.49	2,943.06	8,371.30
10. Non Donor-Authorized Expenditures	1,055,978.77						
11. Total Expenditures (lines 9 & 10)	2,074,307.77	310,355.48	166,633.00	49,545.30	204,705.49	2,943.06	8,371.30
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)	(254,582.12)	172,912.96	(91,302.58)	(17,860.00)	14,248.11	0.00	(4,622.82)
a. Deferred Revenue		172,912.96			14,248.11		
b. Accounts Payable							
c. Accounts Receivable	254,582.12		91,302.58	17,860.00			4,622.82
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	225,781.96	0.00	0.00	231,515.66	0.00	11,573.18
15. If Carryover is allowed, enter line 14 amount here		225,781.96			231,515.66		11,573.18
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,018,329.00	310,355.48	166,633.00	49,545.30	204,705.49	2,943.06	8,371.30

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

FEDERAL PROGRAM NAME	TITLE IID ARRA EETT	TITLE III LEP	TOTAL
FEDERAL CATALOG NUMBER	84.386A	84.365	
RESOURCE CODE	4047	4203	
REVENUE OBJECT			
LOCAL DESCRIPTION (if any)			
AWARD			
1. Prior Year Carryover	0.00	46,730.16	1,930,118.05
2. a. Current Year Award	26,775.00	161,692.00	5,124,687.72
b. Transferability (NCLB)			0.00
c. Other Adjustments			0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	26,775.00	161,692.00	5,124,687.72
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2d, & 3)	26,775.00	208,422.16	7,054,805.77
REVENUES			
5. Revenue Deferred from Prior Year	0.00	0.00	415,896.64
6. Cash Received in Current Year	13,388.00	191,075.16	4,953,653.56
7. Contributed Matching Funds			0.00
8. Total Available (sum lines 5, 6, & 7)	13,388.00	191,075.16	5,369,550.20
EXPENDITURES			
9. Donor-Authorized Expenditures	26,775.00	179,985.11	4,476,449.72
10. Non Donor-Authorized Expenditures			1,055,978.77
11. Total Expenditures (lines 9 & 10)	26,775.00	179,985.11	5,532,428.49
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)	(13,387.00)	11,090.05	893,100.48
a. Deferred Revenue		11,090.05	1,304,855.00
b. Accounts Payable			0.00
c. Accounts Receivable	13,387.00		411,754.52
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	28,437.05	2,578,356.05
15. If Carryover is allowed, enter line 14 amount here		28,437.05	2,547,097.99
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	26,775.00	179,985.11	4,476,449.72

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

STATE PROGRAM NAME	AG INCENTIVE	TOTAL
RESOURCE CODE	7010	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Carryover	0.00	0.00
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00
2. a. Current Year Award	63,975.00	63,975.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	63,975.00	63,975.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	63,975.00	63,975.00
REVENUES		
5. Revenue Deferred from Prior Year	0.00	0.00
6. Cash Received in Current Year	63,975.00	63,975.00
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	63,975.00	63,975.00
EXPENDITURES		
9. Donor-Authorized Expenditures	63,975.00	63,975.00
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	63,975.00	63,975.00
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	63,975.00	63,975.00

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

FEDERAL PROGRAM NAME	LEA MEDI-CAL BILLING OPTION	ARRA SFSF	SS/HS GRANT	TOTAL
FEDERAL CATALOG NUMBER	93.778	84.394	84.184L	
RESOURCE CODE	5640	3200	5811/5812	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	161,689.97	472,698.55	0.00	634,388.52
2. a. Current Year Award	52,706.54	392,452.00	1,336,953.30	1,782,111.84
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	52,706.54	392,452.00	1,336,953.30	1,782,111.84
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	214,396.51	865,150.55	1,336,953.30	2,416,500.36
REVENUES				
5. Cash Received in Current Year	52,706.54	392,452.00	1,336,953.30	1,782,111.84
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
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	52,706.54	392,452.00	1,336,953.30	1,782,111.84
EXPENDITURES				
10. Donor-Authorized Expenditures	143,830.59	526,456.40	1,336,953.30	2,007,240.29
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	143,830.59	526,456.40	1,336,953.30	2,007,240.29
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	70,565.92	338,694.15	0.00	409,260.07

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

STATE PROGRAM NAME	PROP 20 LOTTERY INST MATLS	SPECIAL EDUCATION	EIA/SCE	EIA/LEP	SCHOOL TRANSPORTATIO N	TRANSPORTATIO N, SPEC ED	QEIA
RESOURCE CODE	6300	6500	7090	7091	7230	7240	7400
REVENUE OBJECT	8560	8311	8311	8311	8311	8311	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	319,199.46	0.00	481,350.42	41,611.38	0.00	0.00	2,310,210.17
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	319,199.46	0.00	481,350.42	41,611.38	0.00	0.00	2,310,210.17
2. a. Current Year Award	136,759.97	2,316,790.12	452,887.00	416,727.00	296,717.54	52,654.46	2,442,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	136,759.97	2,316,790.12	452,887.00	416,727.00	296,717.54	52,654.46	2,442,000.00
3. Required Matching Funds/Other					333,171.74	82,160.00	
4. Total Available Award (sum lines 1c, 2c, & 3)	455,959.43	2,316,790.12	934,237.42	458,338.38	629,889.28	134,814.46	4,752,210.17
REVENUES							
5. Cash Received in Current Year	7,181.76	1,633,470.06	452,887.00	416,727.00	291,504.47	52,654.46	2,442,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	129,578.21	683,320.06	0.00	0.00	5,213.07	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	129,578.21	683,320.06	0.00	0.00	5,213.07	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	136,759.97	2,316,790.12	452,887.00	416,727.00	296,717.54	52,654.46	2,442,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures		2,316,790.12	568,040.95	270,306.62	629,889.28	134,814.46	2,522,016.45
11. Non Donor-Authorized Expenditures		2,082,391.03			259,434.50	363,905.60	
12. Total Expenditures (line 10 plus line 11)	0.00	4,399,181.15	568,040.95	270,306.62	889,323.78	498,720.06	2,522,016.45
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	455,959.43	0.00	366,196.47	188,031.76	0.00	0.00	2,230,193.72

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

STATE PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Restricted Ending Balance	3,152,371.43
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	3,152,371.43
2. a. Current Year Award	6,114,536.09
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	6,114,536.09
3. Required Matching Funds/Other	415,331.74
4. Total Available Award (sum lines 1c, 2c, & 3)	9,682,239.26
REVENUES	
5. Cash Received in Current Year	5,296,424.75
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	818,111.34
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	818,111.34
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	6,114,536.09
EXPENDITURES	
10. Donor-Authorized Expenditures	6,441,857.88
11. Non Donor-Authorized Expenditures	2,705,731.13
12. Total Expenditures (line 10 plus line 11)	9,147,589.01
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	3,240,381.38

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	28,924,784.98	301	0.00	303	28,924,784.98	305	492.49		307	28,924,292.49	309
2000 - Classified Salaries	11,337,244.36	311	4,934.71	313	11,332,309.65	315	630,721.56		317	10,701,588.09	319
3000 - Employee Benefits (Excluding 3800)	11,343,866.55	321	482,313.95	323	10,861,552.60	325	1,002,875.46		327	9,858,677.14	329
4000 - Books, Supplies Equip Replace. (6500)	3,483,226.00	331	0.00	333	3,483,226.00	335	512,124.23		337	2,971,101.77	339
5000 - Services. . . & 7300 - Indirect Costs	5,697,187.04	341	0.00	343	5,697,187.04	345	386,065.45		347	5,311,121.59	349
TOTAL					60,299,060.27	365			TOTAL	57,766,781.08	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	23,963,445.47 375
2. Salaries of Instructional Aides Per EC 41011.		2100	1,276,153.90 380
3. STRS.		3101 & 3102	1,937,425.20 382
4. PERS.		3201 & 3202	171,453.49 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	433,772.05 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	3,902,170.73 385
7. Unemployment Insurance.		3501 & 3502	174,178.70 390
8. Workers' Compensation Insurance.		3601 & 3602	290,243.34 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	0.00
10. Other Benefits (EC 22310).		3901 & 3902	250.00 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			32,149,092.88 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			32,149,092.88 397
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.			55.65%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	55.65%
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).	57,766,781.08
5. Deficiency Amount (Part III, Line 3 times Line 4)	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	61,459,281.30		61,459,281.30	490,086.00	1,595,000.00	60,354,367.30	1,775,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	2,010,000.00		2,010,000.00		50,000.00	1,960,000.00	50,000.00
Capital Leases Payable	224,690.18		224,690.18		123,678.00	101,012.18	100,034.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	1,795,097.00		1,795,097.00		113,929.00	1,681,168.00	113,929.00
Net OPEB Obligation	5,642,294.00		5,642,294.00	1,480,387.00	490,491.00	6,632,190.00	628,909.00
Compensated Absences Payable	371,845.38		371,845.38	451,828.00	462,706.00	360,967.38	
Governmental activities long-term liabilities	71,503,207.86	0.00	71,503,207.86	2,422,301.00	2,835,804.00	71,089,704.86	2,667,872.00
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 Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	40,016,669.80		40,016,669.80		39,452,649.25	
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	7,191.37		7,191.37		7,274.84	
ADJUSTMENTS TO PRIOR YEAR LIMIT			Adjustments to 2010-11			
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00			0.00	
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)			2011-12 P2 Estimate			
1. Total K-12 ADA (Form A, Line 10)	7,274.84		7,274.84	7,116.83	7,116.83	
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00	0.00	
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			7,274.84		7,116.83	
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)			7,274.84		7,116.83	
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED			2011-12 Budget			
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	152,390.95		152,390.95	152,385.00	152,385.00	
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00	0.00	
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00	0.00	
4. Secured Roll Taxes (Object 8041)	20,357,270.82		20,357,270.82	20,361,573.00	20,361,573.00	
5. Unsecured Roll Taxes (Object 8042)	974,713.14		974,713.14	974,713.00	974,713.00	
6. Prior Years' Taxes (Object 8043)	3,139.12		3,139.12	10,781.00	10,781.00	
7. Supplemental Taxes (Object 8044)	453,732.26		453,732.26	396,145.00	396,145.00	
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	51,897.83		51,897.83	56,529.00	56,529.00	
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00	0.00	
10. Other In-Lieu Taxes (Object 8082)	13,260.00		13,260.00	8,787.00	8,787.00	
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	114,717.08		114,717.08	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)	0.00		0.00	0.00	0.00	
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	22,121,121.20	0.00	22,121,121.20	21,960,913.00	21,960,913.00	
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)	22,121,121.20	0.00	22,121,121.20	21,960,913.00	21,960,913.00	

	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)			545,718.11			572,934.66
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)			545,718.11			572,934.66
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	22,270,941.99		22,270,941.99	22,801,520.00		22,801,520.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(6,186.21)		(6,186.21)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	0.00		0.00	0.00		0.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	22,264,755.78	0.00	22,264,755.78	22,801,520.00	0.00	22,801,520.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	256,858.00		256,858.00	372,632.00		372,632.00
38. TOTAL STATE AID (Lines C36 plus C37)	22,521,613.78	0.00	22,521,613.78	23,174,152.00	0.00	23,174,152.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	61,951,492.65		61,951,492.65	59,531,264.52		59,531,264.52
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	96,264.71		96,264.71	113,200.00		113,200.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			40,016,669.80			39,452,649.25
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0116			0.9783
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			39,452,649.25			39,565,299.58
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			22,121,121.20			21,960,913.00
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)			872,980.80			854,019.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			17,877,246.16			18,177,321.24
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			17,877,246.16			18,177,321.24
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])			62,249.08			76,469.14
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			22,183,370.28			22,037,382.14
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)			17,814,997.08			18,100,852.10
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			22,183,370.28			
b. State Subventions (Line D8)			17,814,997.08			
c. Less: Excluded Appropriations (Line C23)			545,718.11			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			39,452,649.25			

	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)			39,452,649.25			39,565,299.58
12. Appropriations Subject to the Limit (Line D9d)			39,452,649.25			

* 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.

Brenda Hoff, Fiscal Services Director
Gann Contact Person

(805) 922-4573 x4403
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) 2,145,662.47
- 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. _____
 - 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) 49,146,962.82

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.37%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,463,465.10
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	227,766.78
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	33,181.15
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	13,468.50
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)	300,003.27
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)	228.99
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,038,113.79
9. Carry-Forward Adjustment (Part IV, Line F)	(105,703.70)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,932,410.09

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	34,652,363.64
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	8,111,629.24
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,678,472.31
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,146,430.29
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	994.71
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)	440,126.32
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)	9,263.36
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)	1,278.74
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)	6,565,060.21
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)	186,833.81
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)	2,439,806.59
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)	59,232,259.22

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

(Line A8 divided by Line B18) 5.13%

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) 4.95%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,038,113.79</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>57,833.92</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(84,205.85)</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.62%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.62%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.27%) times Part III, Line B18); zero if positive	<u>(317,111.11)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(317,111.11)</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>4.59%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-158,555.56) is applied to the current year calculation and the remainder (\$-158,555.55) is deferred to one or more future years:	<u>4.86%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-105,703.70) is applied to the current year calculation and the remainder (\$-211,407.41) is deferred to one or more future years:	<u>4.95%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(105,703.70)</u>

Approved indirect cost rate: 5.62%
Highest rate used in any program: 6.27%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,004,805.33	56,470.05	5.62%
01	3011	86,371.77	4,854.10	5.62%
01	3060	305,702.13	17,593.81	5.76%
01	3180	167,381.01	10,492.15	6.27%
01	3181	61,556.96	3,854.31	6.26%
01	3185	16,539.48	929.52	5.62%
01	3200	472,813.36	26,572.11	5.62%
01	3310	1,963,934.64	110,373.13	5.62%
01	3313	290,300.59	16,314.89	5.62%
01	3550	158,698.10	7,934.90	5.00%
01	3710	13,309.43	266.19	2.00%
01	4035	187,022.81	10,510.68	5.62%
01	4036	2,786.47	156.59	5.62%
01	4045	7,925.87	445.43	5.62%
01	4047	25,350.32	1,424.68	5.62%
01	4203	174,397.17	3,487.94	2.00%
01	5640	136,177.42	7,653.17	5.62%
01	5810	1,329,928.30	7,025.00	0.53%
01	6500	3,824,211.47	214,920.68	5.62%
01	7090	548,000.92	16,440.03	3.00%
01	7091	256,648.09	7,699.44	3.00%
01	7230	565,552.50	31,784.05	5.62%
01	7240	466,434.44	26,213.62	5.62%
01	7400	2,381,029.82	133,813.88	5.62%
01	8150	1,639,588.98	92,144.90	5.62%
13	5310	2,433,983.88	108,327.41	4.45%

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		319,199.46	319,199.46
2. State Lottery Revenue	8560	864,297.73		136,759.97	1,001,057.70
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)		864,297.73	0.00	455,959.43	1,320,257.16
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	864,297.73			864,297.73
4. Books and Supplies	4000-4999	0.00		163,268.31	163,268.31
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)		864,297.73	0.00	163,268.31	1,027,566.04
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	292,691.12	292,691.12
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.

*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	61,700,230.90
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	7,539,668.78
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	994.71
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	473,612.09
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	69,652.54
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	470,597.00
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	166,077.25
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)				1,180,933.59
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)				52,979,628.53
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				52,979,628.53

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)		7,163.70
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)		7,163.70
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		7,163.70
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,395.57
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.)	49,420,247.82	7,003.72
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)	49,420,247.82	7,003.72
B. Required effort (Line A.2 times 90%)	44,478,223.04	6,303.35
C. Current year expenditures (Line I.G and Line II.F)	52,979,628.53	7,395.57
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	1,079,860.28
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	27,070.93
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	2,129.42
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)				29,200.35
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)				1,050,659.93

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)	52,979,628.53	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,395.57
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)	706,852.49	1,778,720.39	3,590,164.95	3,477,377.23	6,910,488.59	123,154.11	888,842.99
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	268.12	268.12	268.12	268.12	407.12	407.12	411.00
3100 Alternative Schools							
3200 Continuation Schools	11.20	11.20	11.20	11.20	11.00	11.00	
3300 Independent Study Centers	2.50	2.50	2.50	2.50	1.00	1.00	
3400 Opportunity Schools	3.00	3.00	3.00	3.00	4.00	4.00	
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)	39.44	39.44	39.44	39.44	39.14	39.14	120.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)					14.15	14.15	
C. Total Allocation Factors	324.26	324.26	324.26	324.26	476.41	476.41	531.00

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	30,369,382.36	14,597,789.24	44,967,171.60	2,369,341.65		47,336,513.25
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,480,893.85	492,368.63	1,973,262.48	103,972.14		2,077,234.62
3300	Independent Study Centers	545,343.60	88,417.05	633,760.65	33,393.15		667,153.80
3400	Opportunity Schools	357,980.23	147,439.22	505,419.45	26,630.79		532,050.24
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	3,061.18	0.00	3,061.18	161.30		3,222.48
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	495,110.93	0.00	495,110.93	26,087.63		521,198.56
4850	Migrant Education	304,458.59	0.00	304,458.59	16,042.07		320,500.66
5000-5999	Special Education	7,034,866.01	1,940,678.24	8,975,544.25	472,925.69		9,448,469.94
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	994.71	0.00	994.71	52.41		1,047.12
8500	Child Care and Development Services	7,232.25	0.00	7,232.25	381.07		7,613.32
Other Costs							
----	Food Services					4,834.36	4,834.36
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					540,249.54	540,249.54
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		208,908.39	208,908.39	139,562.05		348,470.44
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(108,327.41)		(108,327.41)
----	Total General Fund and Charter Schools Funds Expenditures	40,599,323.71	17,475,600.77	58,074,924.48	3,080,222.54	545,083.90	61,700,230.92

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	27,488,193.13	285,924.73	72,582.89	547,822.89	491,503.42	0.00	1,374,288.13			109,067.17	0.00	30,369,382.36
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	988,266.33	262.97	51,576.07	210,606.13	229,991.91	0.00	190.44			0.00	0.00	1,480,893.85
3300	Independent Study Centers	369,891.30	0.00	21,974.76	95,473.36	54,846.18	0.00	3,158.00			0.00	0.00	545,343.60
3400	Opportunity Schools	346,586.23	11,394.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	357,980.23
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	360.36	0.00	0.00	2,700.82	0.00	0.00	0.00			0.00	0.00	3,061.18
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	173,878.57	41,721.51	12,245.21	142,107.66	125,157.98	0.00	0.00			0.00	0.00	495,110.93
4850	Migrant Education	27,935.84	400.00	1,485.65	101,214.66	173,278.95	0.00	143.49			0.00	0.00	304,458.59
5000-5999	Special Education	5,632,623.21	415,589.20	0.00	223,485.45	225,341.33	473,918.13	0.00			0.00	63,908.69	7,034,866.01
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		994.71	0.00	0.00	0.00	994.71
8500	Child Care and Development Services	7,232.25	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	7,232.25
Total Direct Charged Costs		35,034,967.22	755,292.41	159,864.58	1,323,410.97	1,300,119.77	473,918.13	1,377,780.06	994.71	0.00	109,067.17	63,908.69	40,599,323.71

* 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	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	7,899,158.73	6,010,655.99	687,974.52	14,597,789.24
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	329,966.35	162,402.28	0.00	492,368.63
3300	Independent Study Centers	73,653.21	14,763.84	0.00	88,417.05
3400	Opportunity Schools	88,383.84	59,055.38	0.00	147,439.22
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1,161,952.94	577,856.83	200,868.47	1,940,678.24
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)		208,908.39		208,908.39
Total Allocated Support Costs		9,553,115.07	7,033,642.71	888,842.99	17,475,600.77

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)	453,594.82
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	33,181.15
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,472,728.46
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	229,045.52
5	Total Central Administration Costs in General Fund and Charter Schools Fund:	3,188,549.95
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	40,599,323.71
2	Total Allocated Costs (from Form PCR, Column 2, Total)	17,475,600.77
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	58,074,924.48
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)	2,439,806.59
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	2,439,806.59
D. Total Direct Charged and Allocated Costs (B3 + C5)		60,514,731.07
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.27%

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)	4,834.36				4,834.36
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)				540,249.54	540,249.54
Total Other Costs	4,834.36	0.00	0.00	540,249.54	545,083.90

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	7,345.51	7,316.51
2. Inflation Increase	0041	(29.00)	164.00
3. All Other Adjustments	0042, 0525, 0719	147.09	150.38
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,463.60	7,630.89
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,463.60	7,630.89
b. Revenue Limit ADA	0033	7,274.84	7,294.83
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	54,296,495.82	55,666,045.30
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	54,296,495.82	55,666,045.30
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	44,543,216.28	44,669,774.71
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	273,410.00	649,447.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	174,335.00	188,550.00
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)	---	99,075.00	460,897.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	44,642,291.28	45,130,671.71

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	22,107,861.00	21,952,126.00
26. Miscellaneous Funds	0588	6,630.00	4,393.00
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	22,114,491.00	21,956,519.00
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	22,527,800.28	23,174,152.71
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	256,858.00	372,632.00
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)	---	(256,858.00)	(372,632.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	22,270,942.28	22,801,520.71
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	22,270,942.28	

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

Description	Direct Costs -		Indirect Costs -		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Interfund Transfers Out 5750	Transfers In 7350	Interfund Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(1,483.88)	0.00	(108,327.41)				
Other Sources/Uses Detail					231,280.00	470,597.00		
Fund Reconciliation							135,578.07	35,591.98
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,483.88	0.00	108,327.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							558.00	123,659.09
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					470,597.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,286,396.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	29,167.11
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	1,286,396.00		
Fund Reconciliation							33,118.43	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	231,280.00		
Fund Reconciliation							44,017.40	20,100.00
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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	4,753.72
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,483.88	(1,483.88)	108,327.41	(108,327.41)	1,988,273.00	1,988,273.00	213,271.90	213,271.90

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	9.0	12.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	411.0	120.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	120.0
C. ENTER total number of miles driven to/from school	021/022	153,407.0	135,235.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinator of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		425,529.19	358,831.28
B. Books & Supplies (Objects 4200, 4300, and 4400)		5,834.43	7,765.63
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		5,971.82	1,309.58
3. Insurance (Objects 5400 and 5450)		7,249.45	9,649.04
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		1,040.57	1,384.98
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		117,847.77	76,776.05
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		1,885.59	10,460.10
7. Communications (Object 5900)		193.68	257.78
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)		319,058.16	6,072.00
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	884,610.66	472,506.44
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	884,610.66	472,506.44
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)		333,171.74	82,160.00
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	551,438.92	390,346.44
K. Indirect Costs (Approved indirect cost rate of 5.62% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		31,784.05	26,213.62
L. Net Pupil Transportation Expense (Lines J and K)	100/101	583,222.97	416,560.06

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		583,222.97	416,560.06
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II			
Line C1		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II,			
Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	583,222.97	416,560.06
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	3,802	3,080
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,419.034	3,471.334
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	583,222.97	416,560.06
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Brenda Hoff

Title: Fiscal Services Director

Agency: Santa Maria Jt Union HS District

Phone Number/Ext: 805-922-4573 x4403

E-mail Address: bhoff@smjuhsd.org

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										604
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	376,659.94	0.00	0.00	0.00	0.00	696,212.20	2,047,330.82		3,120,202.96
2000-2999	Classified Salaries	422,884.08	0.00	0.00	0.00	0.00	776,777.60	434,762.62		1,634,424.30
3000-3999	Employee Benefits	230,522.55	0.00	0.00	0.00	0.00	396,276.08	760,417.30		1,387,215.93
4000-4999	Books and Supplies	46,985.97	0.00	0.00	0.00	0.00	9,603.84	256,938.72		313,528.53
5000-5999	Services and Other Operating Expenditures	230,322.74	0.00	0.00	0.00	0.00	337,689.19	5,410.36		573,422.29
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,072.00	0.00		6,072.00
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	1,307,375.28	0.00	0.00	0.00	0.00	2,222,630.91	3,504,859.82	0.00	7,034,866.01
7310	Transfers of Indirect Costs	42,528.51	0.00	0.00	0.00	0.00	0.00	325,293.81		367,822.32
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	1,940,678.21								1,940,678.21
	Total Indirect Costs and PCR Allocations	1,983,206.72	0.00	0.00	0.00	0.00	0.00	325,293.81	0.00	2,308,500.53
	TOTAL COSTS	3,290,582.00	0.00	0.00	0.00	0.00	2,222,630.91	3,830,153.63	0.00	9,343,366.54
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	15,282.38	0.00	0.00	0.00	0.00	126,646.56	88,840.72		230,769.66
2000-2999	Classified Salaries	140,141.79	0.00	0.00	0.00	0.00	776,777.60	434,762.62		1,351,682.01
3000-3999	Employee Benefits	47,405.60	0.00	0.00	0.00	0.00	245,962.92	148,287.63		441,656.15
4000-4999	Books and Supplies	33,772.12	0.00	0.00	0.00	0.00	7,231.43	234,917.93		275,921.48
5000-5999	Services and Other Operating Expenditures	13,242.41	0.00	0.00	0.00	0.00	1,287.48	1,057.07		15,586.96
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	249,844.30	0.00	0.00	0.00	0.00	1,157,905.99	907,865.97	0.00	2,315,616.26
7310	Transfers of Indirect Costs	16,314.89	0.00	0.00	0.00	0.00	0.00	110,373.13		126,688.02
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	16,314.89	0.00	0.00	0.00	0.00	0.00	110,373.13	0.00	126,688.02
	TOTAL BEFORE OBJECT 8980	266,159.19	0.00	0.00	0.00	0.00	1,157,905.99	1,018,239.10	0.00	2,442,304.28
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)									1,055,978.77
	TOTAL COSTS									1,386,325.51

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	361,377.56	0.00	0.00	0.00	0.00	569,565.64	1,958,490.10		2,889,433.30
2000-2999	Classified Salaries	282,742.29	0.00	0.00	0.00	0.00	0.00	0.00		282,742.29
3000-3999	Employee Benefits	183,116.95	0.00	0.00	0.00	0.00	150,313.16	612,129.67		945,559.78
4000-4999	Books and Supplies	13,213.85	0.00	0.00	0.00	0.00	2,372.41	22,020.79		37,607.05
5000-5999	Services and Other Operating Expenditures	217,080.33	0.00	0.00	0.00	0.00	336,401.71	4,353.29		557,835.33
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,072.00	0.00		6,072.00
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	1,057,530.98	0.00	0.00	0.00	0.00	1,064,724.92	2,596,993.85	0.00	4,719,249.75
7310	Transfers of Indirect Costs	26,213.62	0.00	0.00	0.00	0.00	0.00	214,920.68		241,134.30
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	1,940,678.21								1,940,678.21
	Total Indirect Costs and PCR Allocations	1,966,891.83	0.00	0.00	0.00	0.00	0.00	214,920.68	0.00	2,181,812.51
	TOTAL BEFORE OBJECT 8980	3,024,422.81	0.00	0.00	0.00	0.00	1,064,724.92	2,811,914.53	0.00	6,901,062.26
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,055,978.77
	TOTAL COSTS									7,957,041.03
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	1,859.56	0.00	0.00	0.00	0.00	1,917.18	21,483.57		25,260.31
5000-5999	Services and Other Operating Expenditures	31,416.24	0.00	0.00	0.00	0.00	1,906.27	3,907.61		37,230.12
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	33,275.80	0.00	0.00	0.00	0.00	3,823.45	25,391.18	0.00	62,490.43
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	33,275.80	0.00	0.00	0.00	0.00	3,823.45	25,391.18	0.00	62,490.43
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,598,999.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,055,978.77
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)									2,446,296.63
	TOTAL COSTS									5,163,764.83

* 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	8,350,252.80	5,250,595.50
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)	8,350,252.80	5,250,595.50
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet	654.00	
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)	654.00	

SELPA: Santa Barbara County (AR)

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: Santa Barbara County (AR)

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	9,343,366.54		
2. Less: Expenditures paid from federal sources	1,386,325.51		
3. Expenditures paid from state and local sources	7,957,041.03	8,350,252.80	
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	7,957,041.03	8,350,252.80	(393,211.77)
4. Special education unduplicated pupil count	604	654	
5. Per capita state and local expenditures (A3/A4)	13,173.91	12,767.97	405.94

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: Santa Barbara County (AR)

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.

Brenda Hoff
Contact Name

805-922-4573 x4403
Telephone Number

Fiscal Services Director
Title

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E-mail Address

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										604
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	366,719.76	0.00	0.00	0.00	0.00	694,607.00	2,358,662.75		3,419,989.51
2000-2999	Classified Salaries	364,844.81	0.00	0.00	0.00	0.00	768,369.60	436,849.06		1,570,063.47
3000-3999	Employee Benefits	205,690.97	0.00	0.00	0.00	0.00	440,375.25	939,150.62		1,585,216.84
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	23,550.00	1,000.00		24,550.00
5000-5999	Services and Other Operating Expenditures	10,000.00	0.00	0.00	0.00	0.00	588,390.70	157,987.00		756,377.70
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	947,255.54	0.00	0.00	0.00	0.00	2,515,292.55	3,893,649.43	0.00	7,356,197.52
7310	Transfers of Indirect Costs	14,378.75	0.00	0.00	0.00	0.00	0.00	325,809.16		340,187.91
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	14,378.75	0.00	0.00	0.00	0.00	0.00	325,809.16	0.00	340,187.91
	TOTAL COSTS	961,634.29	0.00	0.00	0.00	0.00	2,515,292.55	4,219,458.59	0.00	7,696,385.43
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	353,411.49	0.00	0.00	0.00	0.00	569,865.00	2,285,934.75		3,209,211.24
2000-2999	Classified Salaries	218,343.47	0.00	0.00	0.00	0.00	0.00	0.00		218,343.47
3000-3999	Employee Benefits	155,999.45	0.00	0.00	0.00	0.00	150,291.47	785,808.76		1,092,099.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	23,550.00	1,000.00		24,550.00
5000-5999	Services and Other Operating Expenditures	10,000.00	0.00	0.00	0.00	0.00	588,390.70	157,987.00		756,377.70
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	737,754.41	0.00	0.00	0.00	0.00	1,332,097.17	3,230,730.51	0.00	5,300,582.09
7310	Transfers of Indirect Costs	14,378.75	0.00	0.00	0.00	0.00	0.00	220,024.48		234,403.23
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	14,378.75	0.00	0.00	0.00	0.00	0.00	220,024.48	0.00	234,403.23
	TOTAL BEFORE OBJECT 8980	752,133.16	0.00	0.00	0.00	0.00	1,332,097.17	3,450,754.99	0.00	5,534,985.32
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)									1,127,146.73
	TOTAL COSTS									6,662,132.05

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	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	23,550.00	0.00		23,550.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	23,550.00	0.00	0.00	23,550.00	
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	0.00	0.00	0.00	0.00	23,550.00	0.00	0.00	23,550.00	
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										2,218,944.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)										1,127,146.73
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)										2,287,300.07
	TOTAL COSTS										5,656,940.80

* 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									604
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	376,659.94	0.00	0.00	0.00	0.00	696,212.20	2,047,330.82		3,120,202.96
2000-2999	Classified Salaries	422,884.08	0.00	0.00	0.00	0.00	776,777.60	434,762.62		1,634,424.30
3000-3999	Employee Benefits	230,522.55	0.00	0.00	0.00	0.00	396,276.08	760,417.30		1,387,215.93
4000-4999	Books and Supplies	46,985.97	0.00	0.00	0.00	0.00	9,603.84	256,938.72		313,528.53
5000-5999	Services and Other Operating Expenditures	230,322.74	0.00	0.00	0.00	0.00	337,689.19	5,410.36		573,422.29
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,072.00	0.00		6,072.00
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	1,307,375.28	0.00	0.00	0.00	0.00	2,222,630.91	3,504,859.82	0.00	7,034,866.01
7310	Transfers of Indirect Costs	42,528.51	0.00	0.00	0.00	0.00	0.00	325,293.81		367,822.32
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)	1,940,678.21								1,940,678.21
	Total Indirect Costs	42,528.51	0.00	0.00	0.00	0.00	0.00	325,293.81	0.00	367,822.32
	TOTAL COSTS	1,349,903.79	0.00	0.00	0.00	0.00	2,222,630.91	3,830,153.63	0.00	7,402,688.33
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	15,282.38	0.00	0.00	0.00	0.00	126,646.56	88,840.72		230,769.66
2000-2999	Classified Salaries	140,141.79	0.00	0.00	0.00	0.00	776,777.60	434,762.62		1,351,682.01
3000-3999	Employee Benefits	47,405.60	0.00	0.00	0.00	0.00	245,962.92	148,287.63		441,656.15
4000-4999	Books and Supplies	33,772.12	0.00	0.00	0.00	0.00	7,231.43	234,917.93		275,921.48
5000-5999	Services and Other Operating Expenditures	13,242.41	0.00	0.00	0.00	0.00	1,287.48	1,057.07		15,586.96
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	249,844.30	0.00	0.00	0.00	0.00	1,157,905.99	907,865.97	0.00	2,315,616.26
7310	Transfers of Indirect Costs	16,314.89	0.00	0.00	0.00	0.00	0.00	110,373.13		126,688.02
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	16,314.89	0.00	0.00	0.00	0.00	0.00	110,373.13	0.00	126,688.02
	TOTAL BEFORE OBJECT 8980	266,159.19	0.00	0.00	0.00	0.00	1,157,905.99	1,018,239.10	0.00	2,442,304.28
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)									1,055,978.77
	TOTAL COSTS									1,386,325.51

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	361,377.56	0.00	0.00	0.00	0.00	569,565.64	1,958,490.10		2,889,433.30
2000-2999	Classified Salaries	282,742.29	0.00	0.00	0.00	0.00	0.00	0.00		282,742.29
3000-3999	Employee Benefits	183,116.95	0.00	0.00	0.00	0.00	150,313.16	612,129.67		945,559.78
4000-4999	Books and Supplies	13,213.85	0.00	0.00	0.00	0.00	2,372.41	22,020.79		37,607.05
5000-5999	Services and Other Operating Expenditures	217,080.33	0.00	0.00	0.00	0.00	336,401.71	4,353.29		557,835.33
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	6,072.00	0.00		6,072.00
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	1,057,530.98	0.00	0.00	0.00	0.00	1,064,724.92	2,596,993.85	0.00	4,719,249.75
7310	Transfers of Indirect Costs	26,213.62	0.00	0.00	0.00	0.00	0.00	214,920.68		241,134.30
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)	1,940,678.21								1,940,678.21
	Total Indirect Costs	26,213.62	0.00	0.00	0.00	0.00	0.00	214,920.68	0.00	241,134.30
	TOTAL BEFORE OBJECT 8980	1,083,744.60	0.00	0.00	0.00	0.00	1,064,724.92	2,811,914.53	0.00	4,960,384.05
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,055,978.77
	TOTAL COSTS									6,016,362.82
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	1,859.56	0.00	0.00	0.00	0.00	1,917.18	21,483.57		25,260.31
5000-5999	Services and Other Operating Expenditures	31,416.24	0.00	0.00	0.00	0.00	1,906.27	3,907.61		37,230.12
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	33,275.80	0.00	0.00	0.00	0.00	3,823.45	25,391.18	0.00	62,490.43
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	33,275.80	0.00	0.00	0.00	0.00	3,823.45	25,391.18	0.00	62,490.43
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,598,999.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									1,055,978.77
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)									2,446,296.63
	TOTAL COSTS									5,163,764.83

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

SELPA: Santa Barbara County (AR)

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: Santa Barbara County (AR)

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	7,696,385.43		
2. Less: Expenditures paid from federal sources	1,034,253.38		
3. Expenditures paid from state and local sources	6,662,132.05	6,016,362.82	
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	6,662,132.05	6,016,362.82	645,769.23
4. Special education unduplicated pupil count	604	604	
5. Per capita state and local expenditures (A3/A4)	11,030.02	9,960.87	1,069.15

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: Santa Barbara County (AR)

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.

Brenda Hoff
Contact Name

805-922-4573 x4403
Telephone Number

Fiscal Services Director
Title

bhoff@smjuhsd.org
E-mail Address

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Unaudited Actuals
2011-12 Budget
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	RESOURCE	OBJECT	VALUE
<u>FD - RS - PY - GO - FN - OB</u>			

01-3205-0-0000-0000-9790	3205	9790	-903,909.44
Explanation: This is the Federal JOBS bill resource. The negative balance is due to a projected beginning fund balance (ending balance from 2010/11) of zero because this is a deferred income type of program. This error will be cleared at the District's 1st interim budget revision when the unused grant carryover of \$926,307 is posted.			

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
01	3205	-903,909.44

Explanation: This is the Federal JOBS bill resource. The negative balance is due to a projected beginning fund balance (ending balance from 2010/11) of zero because this is a deferred income type of program. This error will be cleared at the District's 1st interim budget revision when the unused grant carryover of \$926,307 is posted.

Total of negative resource balances for Fund 01	-903,909.44
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35	0000	-212,250.00
----	------	-------------

Explanation: The District closed out resource 0000 in this fund in the prior 2010/11 year and transferred the balance to a locally defined restricted resource code in compliance with GASB54. Amounts originally budgeted in resource 0000 in this fund as of the adopted budget will be transferred to the

appropriate locally defined restricted resource code when the District completes its 1st interim budget revision.

Total of negative resource balances for Fund 35 -212,250.00

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>
01	3205	9790	-903,909.44

Explanation: This is the Federal JOBS bill resource. The negative balance is due to a projected beginning fund balance (ending balance from 2010/11) of zero because this is a deferred income type of program. This error will be cleared at the District's 1st interim budget revision when the unused grant carryover of \$926,307 is posted.

35	0000	9790	-212,250.00
----	------	------	-------------

Explanation: The District closed out resource 0000 in this fund in the prior 2010/11 year and transferred the balance to a locally defined restricted resource code in compliance with GASB54. Amounts originally budgeted in resource 0000 in this fund as of the adopted budget will be transferred to the appropriate locally defined restricted resource code when the District completes its 1st interim budget revision.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

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Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

Santa Maria Joint Union High

Santa Barbara 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
01	4110	8290	-422.00

Explanation: This error results from a reversal of a prior year accounts receivable accrual. This resource is no longer funded by the Federal government and the carryover that was received from the prior expense was less than the accrual claimed. The District has recorded a contribution in the same amount as the negative balance in this object code so that the ending balance in this resource for the 2010-11 year is zero.

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

FUND	RESOURCE	VALUE
01	4110	-422.00

Explanation: This error results from a reversal of a prior year accounts receivable accrual. This resource is no longer funded by the Federal government and the carryover that was received from the prior expense was less than the accrual claimed. The District has recorded a contribution in the same amount as the negative balance in this object code so that the ending balance in this resource for the 2010-11 year is zero.

21	9010	-46,264.88
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Explanation: This error is caused by the calculation and recording of the fair market value adjustment in accordance with GASB 31. The ending balance of the resource is zero.

35	9010	-10,429.26
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Explanation: This error is caused by the calculation and recording of the fair market value adjustment in accordance with GASB 31. The ending balance of the resource is zero.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

	Assets Object Codes 9100-9399	Liabilities Object Codes 9500-9650	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
Governmental Funds							
General Fund							
01 General Fund	15,156,758	3,047,103	61,951,493	61,229,634	n/a	n/a	Always
Special Revenue Funds							
09 Charter Schools Special Revenue Fund							
11 Adult Education Fund							
12 Child Development Fund							
13 Cafeteria Special Revenue Fund	1,025,708	144,729	2,732,146	2,572,815			
14 Deferred Maintenance Fund	297,427	1,999	1,567	176,735			
15 Pupil Transportation Equipment Fund							
17 Special Reserve Fund for Other Than Capital Outlay Projects	1,179,226		5,704				
18 School Bus Emissions Reduction Fund							
19 Foundation Special Revenue Fund							
20 Special Reserve Fund for Postemployment Benefits							
Capital Project Funds							
21 Building Fund	14,371,010	1,264,388	61,811	5,073,927	Yes	Yes	Yes
25 Capital Facilities Fund	850,037	124,884	422,304	226,444			
30 State School Building Lease-Purchase Fund							
35 County School Facilities Fund	4,333,167	14,858	1,462,308	565,463			
40 Special Reserve Fund for Capital Outlay Projects	1,492,467	20,100	129,774				
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	6,544,474		4,828,282	3,984,196	Yes	Yes	Yes
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund							
Total Governmental Funds	45,250,274	4,618,061	71,595,389	73,829,214			
10% of Total Governmental Funds	4,525,027	461,806	7,159,539	7,382,921			
Enterprise Funds							
61 Cafeteria Enterprise Fund							
62 Charter Schools Enterprise Fund							
63 Other Enterprise Fund							
Total Enterprise Funds	0	0	0	0			
10% of Total Enterprise Funds	0	0	0	0			
Total Governmental & Enterprise Funds	45,250,274	4,618,061	71,595,389	73,829,214			
5% of Total Gov'tl & Enterprise Funds	2,262,514	230,903	3,579,769	3,691,461			

			Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35	
Resource	Function	Object	General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund	
Assets			Funds 01-57, except where indicated							
Cash		9110-9140	6,654,017.08	690,191.07	297,298.47	1,176,896.77	14,342,380.06	848,448.17	4,291,875.54	
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Receivables		9200-9290	8,240,371.89	321,300.15	128.58	2,328.99	28,630.12	1,588.51	8,172.74	
Due from Other Funds		9310	135,578.07	558.00	0.00	0.00	0.00	0.00	33,118.43	
Stores		9320	117,519.99	13,658.74	0.00	0.00	0.00	0.00	0.00	
Prepays		9330	9,271.42	0.00	0.00	0.00	0.00	0.00	0.00	
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Land		9410								
Land Improvements		9420								
Accumulated Depreciation - Land Improvements		9425								
Buildings		9430								
Accumulated Depreciation - Buildings		9435								
Equipment		9440								
Accumulated Depreciation - Equipment		9445								
Work in Progress		9450								
Liabilities										
Accounts Payable and Other Current Liabilities		9500-9599, 9620	1,706,655.90	21,069.82	1,998.75	0.00	1,264,387.98	95,717.08	14,858.00	
Due to Other Funds		9610	35,591.98	123,659.09	0.00	0.00	0.00	29,167.11	0.00	
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Revenue		9650	1,304,855.00	0.00	0.00	0.00	0.00	0.00	0.00	
General Obligation Bonds Payable		9661								
State School Building Loan Payable		9662								
Net OPEB Obligation		9664								
Compensated Absences Payable		9665								
COPs Payable		9666								
Capital Leases Payable		9667								
Lease Revenue Bonds Payable		9668								
Other General Long-Term Debt		9669								
Fund Balance / Net Assets		979Z	12,109,655.57	880,979.05	295,428.30	1,179,225.76	13,106,622.20	725,152.49	4,318,308.71	

Resource	Function	Object	Fund 40	Fund 51	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
			Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
Assets			Funds 01-57, except where indicated				
Cash		9110-9140	1,445,588.71	6,532,636.95	36,279,333		36,279,333
Investments		9150	0.00	0.00	0		0
Receivables		9200-9290	2,860.81	11,836.73	8,617,219		8,617,219
Due from Other Funds		9310	44,017.40	0.00	213,272		213,272
Stores		9320	0.00	0.00	131,179		131,179
Prepays		9330	0.00	0.00	9,271	1,017,889	1,027,160
Other Current Assets		9340	0.00	0.00	0		0
Land		9410				6,825,717	6,825,717
Land Improvements		9420				10,038,179	10,038,179
Accumulated Depreciation - Land Improvements		9425				(1,614,934)	(1,614,934)
Buildings		9430				99,555,031	99,555,031
Accumulated Depreciation - Buildings		9435				(15,452,022)	(15,452,022)
Equipment		9440				13,313,780	13,313,780
Accumulated Depreciation - Equipment		9445				(10,067,432)	(10,067,432)
Work in Progress		9450				9,535,926	9,535,926
Liabilities							
Accounts Payable and Other Current Liabilities		9500-9599, 9620	0.00	0.00	3,104,688		3,104,688
Due to Other Funds		9610	20,100.00	0.00	208,518		208,518
Current Loans		9640	0.00	0.00	0		0
Deferred Revenue		9650	0.00	0.00	1,304,855		1,304,855
General Obligation Bonds Payable		9661				61,459,281	61,459,281
State School Building Loan Payable		9662				0	0
Net OPEB Obligation		9664				5,642,293	5,642,293
Compensated Absences Payable		9665				371,845	371,845
COPs Payable		9666				2,010,000	2,010,000
Capital Leases Payable		9667				224,690	224,690
Lease Revenue Bonds Payable		9668				0	0
Other General Long-Term Debt		9669				1,795,098	1,795,098
Fund Balance / Net Assets		979Z	1,472,366.92	6,544,473.68	40,632,213	41,648,927	82,281,140

				Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35
	Resource	Function	Object	General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	22,107,861.20	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	27,663,427.88	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	96,264.71	0.00	1,566.59	5,704.40	108,066.53	4,025.79	31,341.00
Interagency Revenues	0000-1999		8677, 8780-8799	10,572.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	394,957.54	0.00	0.00	0.00	9.05	418,278.55	155,000.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	580,653.19	670,915.64	0.00	0.00	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710 2000-6199, 6201-7709, 7711-9999		8290, 8587, 8699 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	11,097,756.13	2,061,230.73	0.00	0.00	(46,264.88)	0.00	(10,429.26)
Capital Grants and Contributions	0000-7709, 7711-9999 7710 6200		8545 8545, 8660-8662 8590, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	1,286,396.00
Expenditures										
Instruction		1000-1999	1000-7999	35,034,967.22	0.00	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	1,577,598.98	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	1,823,130.89	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	4,913,575.92	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 40	Fund 51	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
				Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
General Revenues								
Taxes and Subventions:								
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	22,107,861		22,107,861
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	4,808,984.62	4,808,985		4,808,985
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	61,877.05	0.00	61,877		61,877
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	27,663,428		27,663,428
Interest and Investment Earnings	0000-1999		8660-8662	5,785.36	25,378.26	278,133		278,133
Interagency Revenues	0000-1999		8677, 8780-8799	0.00	0.00	10,572		10,572
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	62,112.00	0.00	1,030,357		1,030,357
Program Revenues								
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	1,251,569		1,251,569
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699					
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	0.00	(6,080.70)	13,096,212		13,096,212
Capital Grants and Contributions	0000-7709, 7711-9999		8545					
	7710		8545, 8660-8662					
	6200		8590, 8660-8662	0.00	0.00	1,286,396		1,286,396
Expenditures								
Instruction		1000-1999	1000-7999	0.00	0.00	35,034,967		35,034,967
Instruction - Related Services:								
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	0.00	0.00	1,577,599		1,577,599
Instructional Library, Media and Technology		2420	1000-7999	0.00	0.00	1,823,131		1,823,131
School Site Administration		2700	1000-7999	0.00	0.00	4,913,576		4,913,576

				Fund 01	Fund 13	Fund 14	Fund 17	Fund 21	Fund 25	Fund 35
	Resource	Function	Object	General Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Building Fund	Capital Facilities Fund	County School Facilities Fund
Pupil Services:										
Home-To-School Transportation		3600	1000-7999	1,362,761.12	0.00	0.00	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	4,834.36	2,464,487.65	0.00	0.00	0.00	0.00	0.00
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	4,777,497.00	0.00	0.00	0.00	0.00	0.00	0.00
General Administration:										
Centralized Data Processing		7700	1000-7999	229,045.52	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	2,851,177.02	108,327.41	0.00	0.00	0.00	81,299.71	0.00
Plant Services		8000-8999, except 8500	1000-7999	7,206,618.56	0.00	30,528.74	0.00	786,181.51	262.50	31,700.67
Facility Acquisition and Construction		8500	1000-7999	0.00	0.00	146,206.55	0.00	4,287,745.14	0.00	533,762.00
Ancillary Services		4000-4999	1000-7999	1,377,780.06	0.00	0.00	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	994.71	0.00	0.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:										
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	53,107.03	0.00	0.00	0.00	0.00	120,571.43	0.00
Debt Service - Interest		9100, 9102	7434, 7438	4,914.87	0.00	0.00	0.00	0.00	5,268.62	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	11,630.64	0.00	0.00	0.00	0.00	19,041.50	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses										
Interfund Transfers In			8910-8929	231,280.00	0.00	470,597.00	0.00	1,286,396.00	0.00	0.00
Interfund Transfers Out		9300	7600-7629	470,597.00	0.00	0.00	0.00	0.00	0.00	1,286,396.00
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00

				Fund 40	Fund 51	Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
	Resource	Function	Object	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
Pupil Services:								
Home-To-School Transportation		3600	1000-7999	0.00	0.00	1,362,761		1,362,761
Food Services		3700	1000-7999	0.00	0.00	2,469,322		2,469,322
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	0.00	0.00	4,777,497		4,777,497
General Administration:								
Centralized Data Processing		7700	1000-7999	0.00	0.00	229,046		229,046
All Other General Administration		7100-7699	1000-7999	0.00	0.00	3,040,804		3,040,804
Plant Services		8000-8999, except 8500	1000-7999	0.00	0.00	8,055,292		8,055,292
Facility Acquisition and Construction		8500	1000-7999	0.00	0.00	4,967,714		4,967,714
Ancillary Services		4000-4999	1000-7999	0.00	0.00	1,377,780		1,377,780
Community Services		5000-5999	1000-7999	0.00	0.00	995		995
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0		0
Other Outgo:								
Transfers Between Agencies		9200	7110-7299	0.00	0.00	0		0
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	1,103,404.30	1,277,083		1,277,083
Debt Service - Interest		9100, 9102	7434, 7438	0.00	2,880,792.02	2,890,976		2,890,976
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	30,672		30,672
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5800	0.00	0.00	0		0
Depreciation (Unallocated)		0000	6900	0.00	0.00	0		0
Other Financing Sources and Uses								
Interfund Transfers In			8910-8929	0.00	0.00	1,988,273		1,988,273
Interfund Transfers Out		9300	7600-7629	231,280.00	0.00	1,988,273		1,988,273
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0		0
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0		0
All Other Financing Uses		9200	7651-7699	0.00	0.00	0		0

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
					Entry Amounts	Entry Numbers			
Assets	Funds 01-57, except where indicated								
Cash			9110-9140	36,279,333	920,472	CE014			37,199,805
Investments			9150	0	0	CE014			0
Receivables			9200-9290	8,617,219	0	CE014, CE018			8,617,219
Due from Other Funds			9310	213,272	(213,272)	CE014, CE018, CE020			0
Stores			9320	131,179	0	CE014			131,179
Prepays			9330	1,027,160	(60,715)	CE003, CE013, CE014			966,445
Other Current Assets			9340	0	0	CE014			0
Land			9410	6,825,717	0	CE001, CE004, CE005, CE011, CE014			6,825,717
Land Improvements			9420	10,038,179	2,613,815	CE001, CE004, CE005, CE011, CE014			12,651,994
Accumulated Depreciation - Land Improvements			9425	(1,614,934)	(548,827)	CE005, CE012, CE014			(2,163,761)
Buildings			9430	99,555,031	8,362,736	CE001, CE004, CE005, CE011, CE014			107,917,767
Accumulated Depreciation - Buildings			9435	(15,452,022)	(2,084,134)	CE005, CE012, CE014			(17,536,156)
Equipment			9440	13,313,780	268,577	CE001, CE004, CE005, CE011, CE014			13,582,357
Accumulated Depreciation - Equipment			9445	(10,067,432)	(944,503)	CE005, CE012, CE014			(11,011,935)
Work in Progress			9450	9,535,926	(5,981,550)	CE001, CE004, CE005, CE011, CE014			3,554,376
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	3,104,688	980,593	CE008, CE014, CE018			4,085,281
Due to Other Funds			9610	208,518	(208,518)	CE014, CE018, CE020			0
Current Loans			9640	0					0
Deferred Revenue			9650	1,304,855	0	CE006, CE007, CE014			1,304,855
General Obligation Bonds Payable			9661	61,459,281	(1,104,914)	CE002, CE003, CE008, CE013			60,354,367
State School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation			9664	5,642,293	989,927	CE014, CE021			6,632,220
Compensated Absences Payable			9665	371,845	(10,878)	CE009, CE014			360,967
COPs Payable			9666	2,010,000	(50,000)	CE002, CE003, CE013, CE014			1,960,000
Capital Leases Payable			9667	224,690	(123,678)	CE002, CE003, CE013, CE014			101,012
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	1,795,098	(113,929)	CE002, CE003, CE010, CE013, CE014, CE022			1,681,169
Fund Balance / Net Assets			979Z	82,281,140	1,973,996		0		84,255,136

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
					Entry Amounts	Entry Numbers			
General Revenues									
Taxes and Subventions:									
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	22,107,861				22,107,861	
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	4,808,985				4,808,985	
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	61,877				61,877	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092,8096, 8100-8544, 8546-8560, 8587-8590	27,663,428	0	CE006, CE007, CE010, CE022		27,663,428	
Interest and Investment Earnings	0000-1999		8660-8662	278,133	0	CE006, CE007, CE016		278,133	
Interagency Revenue	0000-1999		8677, 8780-8799	10,572	0	CE010, CE016, CE017, CE022		10,572	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,030,357	7,268	CE004, CE005, CE006 CE007, CE010, CE016, CE022		1,037,625	
Program Revenues									
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	1,251,569	0	CE005, CE010, CE016, CE022		1,251,569	
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	13,096,212	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022		13,096,212	
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799						
Capital Grants and Contributions	0000-7709, 7711-9999		8545	1,286,396	0	CE010, CE022		1,286,396	
	7710		8545, 8660-8662						
	6200		8590, 8660-8662						
Expenditures									
Instruction		1000-1999	1000-7999	35,034,967	613,686	CE001, CE009, CE010, CE012, CE015, CE021, CE022		35,648,653	
Instruction-Related Services:									
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	1,577,599	24,173	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,601,772	
Instructional Library, Media and Technology		2420	1000-7999	1,823,131	(30,926)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,792,205	
School Site Administration		2700	1000-7999	4,913,576	99,330	CE001, CE009, CE010, CE012, CE015, CE021, CE022		5,012,906	
Pupil Services:									
Home-To-School Transportation		3600	1000-7999	1,362,761	(307,614)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,055,147	
Food Services		3700	1000-7999	2,469,322	(8,048)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,461,274	

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
					Entry Amounts	Entry Numbers			
All Other Pupil Services		3000-3999, except 3600, 3700	1000-7999	4,777,497	58,890	CE001, CE009, CE010, CE012, CE015, CE021, CE022		4,836,387	
General Administration:									
Centralized Data Processing		7700	1000-7999	229,046	1,108	CE001, CE009, CE010, CE012, CE015, CE021, CE022		230,154	
All Other General Administration		7100-7699	1000-7999	3,040,804	16,023	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		3,056,827	
Plant Services		8000-8999, except 8500	1000-7999	8,055,292	(59,259)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		7,996,033	
Facility Acquisition and Construction		8500	1000-7999	4,967,714	(4,967,714)	CE001			
Ancillary Services		4000-4999	1000-7999	1,377,780	(27,287)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,350,493	
Community Services		5000-5999	1000-7999	995	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		995	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022		0	
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	0	0	CE016, CE017		0	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	1,277,083	(1,277,082)	CE002, CE015		1	Unbalanced
Debt Service - Interest		9100, 9102	7434, 7438	2,890,976	(117,277)	CE008, CE010, CE013, CE015		2,773,699	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	30,672	60,715	CE003, CE013, CE015		91,387	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	3,806,964	CE012		3,806,964	
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	1,988,273	(1,988,273)	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	1,988,273	(1,988,273)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0				0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustment																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
01-57	5310 Child Nutrition: School Programs (e.g.	670,916	Expenditures by function	-	-	-	-	-	2,458,665	-	-	-	-	108,327	-	-	-	-	2,566,992	
			Percentage of total						95.78000%					4.22000%					100.00000%	
			Default revenue by function	-	-	-	-	-	642,603	-	-	-	-	28,313	-	-	-	-	670,916	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	-	-	-	-	-	642,603	-	-	-	-	28,313	-	-	-	-	670,916	
01-57	6500 Special Education	54,829	Expenditures by function	3,565,284	394,457	-	15,873	-	-	149,971	-	-	-	214,928	-	58,669	-	-	4,399,182	
			Percentage of total	81.04425%	8.96660%	-	0.36082%	-	-	3.40907%	-	-	-	4.88564%	-	1.33363%	-	-	100.00001%	
			Default revenue by function	44,436	4,916	-	198	-	-	1,869	-	-	-	2,679	-	731	-	-	54,829	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	44,436	4,916	-	198	-	-	1,869	-	-	-	2,679	-	731	-	-	54,829	
01-57	7230 Transportation: Home to School	32,761	Expenditures by function	-	-	-	-	857,540	-	-	-	-	-	31,784	-	-	-	-	889,324	
			Percentage of total					96.42605%						3.57395%					100.00000%	
			Default revenue by function	-	-	-	-	31,590	-	-	-	-	-	1,171	-	-	-	-	32,761	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	-	-	-	-	31,590	-	-	-	-	-	1,171	-	-	-	-	32,761	
01-57	7240 Transportation: Special Education (Se	82,160	Expenditures by function	-	-	-	-	472,506	-	-	-	-	-	26,214	-	-	-	-	498,720	
			Percentage of total					94.74374%						5.25626%					100.00000%	
			Default revenue by function	-	-	-	-	77,841	-	-	-	-	-	4,319	-	-	-	-	82,160	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
			Adjusted revenue by function	-	-	-	-	77,841	-	-	-	-	-	4,319	-	-	-	-	82,160	
01-57	9010 Other Restricted Loca	410,903	Expenditures by function	-	3,019	-	-	-	-	1,504	5,000	-	-	-	-	247,161	1,066,529	-	1,323,213	
			Percentage of total		0.22816%					0.11366%	0.37787%					18.67885%	80.60146%		100.00000%	
			Default revenue by function	-	938	-	-	-	-	467	1,553	-	-	-	-	76,752	331,194	-	410,904	
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	331,193	(331,194)	-	(1)	
			Adjusted revenue by function	-	938	-	-	-	-	467	1,553	-	-	-	-	407,945	-	-	410,903	
Total Charges for Services (from fund consolidation worksheet)				1,251,569																
Subtotal of Charges for Services by function				44,436	5,854	-	198	109,431	642,603	2,336	1,553	-	-	-	36,482	-	408,676	-	-	1,251,569
User identification of conversion entries, adjustments, and rounding differences, by function																				
Adjusted Charges for Services by function (agrees to conversion worksheet)				44,436	5,854	-	198	109,431	642,603	2,336	1,553	-	-	-	36,482	-	408,676	-	-	1,251,569

Operating Grants and Contributions: Governmental Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustment																	
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
01-57	3010 NCLB: Title I, Part A, Basic Grants Lo	1,085,290	Expenditures by functor	681,827	60,069	171,677	6,866	1,725	-	106,656	-	-	-	56,470	-	-	-	-	1,085,290
			Percentage of total	62.82441%	5.53483%	15.81854%	0.63264%	0.15894%	-	9.82742%	-	-	-	5.20322%	-	-	-	-	100.00000%
			Default revenue by functor	681,827	60,069	171,677	6,866	1,725	-	106,656	-	-	-	56,470	-	-	-	-	1,085,290
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	681,827	60,069	171,677	6,866	1,725	-	106,656	-	-	-	56,470	-	-	-	-	1,085,290
01-57	3011 NCLB: ARRA Title I, Part A, Basic Gr	163,960	Expenditures by functor	60,607	91,250	128	6,894	-	-	228	-	-	-	4,854	-	-	-	-	163,961
			Percentage of total	36.96428%	55.65348%	0.07807%	4.20466%	-	-	0.13906%	-	-	-	2.96046%	-	-	-	-	100.00001%
			Default revenue by functor	60,607	91,249	128	6,894	-	-	228	-	-	-	4,854	-	-	-	-	163,960
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	60,607	91,249	128	6,894	-	-	228	-	-	-	4,854	-	-	-	-	163,960
01-57	3060 NCLB: Title I, Part C, Migrant Ed (Reg	323,296	Expenditures by functor	27,936	1,978	-	100,935	-	-	172,241	2,612	-	-	17,594	-	-	-	-	323,296
			Percentage of total	8.64100%	0.61182%	-	31.22062%	-	-	53.27656%	0.80793%	-	-	5.44207%	-	-	-	-	100.00000%
			Default revenue by functor	27,936	1,978	-	100,935	-	-	172,241	2,612	-	-	17,594	-	-	-	-	323,296
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	27,936	1,978	-	100,935	-	-	172,241	2,612	-	-	17,594	-	-	-	-	323,296
01-57	3180 NCLB: Title I, School Improvement Gr	206,479	Expenditures by functor	127,096	61,416	4,855	2,620	-	-	-	-	-	-	10,492	-	-	-	-	206,479
			Percentage of total	61.55396%	29.74443%	2.35133%	1.26889%	-	-	-	-	-	-	5.08139%	-	-	-	-	100.00000%
			Default revenue by functor	127,096	61,416	4,855	2,620	-	-	-	-	-	-	10,492	-	-	-	-	206,479
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	127,096	61,416	4,855	2,620	-	-	-	-	-	-	10,492	-	-	-	-	206,479
01-57	3181 NCLB: ARRA Title I, School Improven	76,378	Expenditures by functor	46,159	23,622	1,782	962	-	-	-	-	-	-	3,854	-	-	-	-	76,379
			Percentage of total	60.43415%	30.92735%	2.33310%	1.25951%	-	-	-	-	-	-	5.04589%	-	-	-	-	100.00000%
			Default revenue by functor	46,158	23,622	1,782	962	-	-	-	-	-	-	3,854	-	-	-	-	76,378
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	46,158	23,622	1,782	962	-	-	-	-	-	-	3,854	-	-	-	-	76,378
01-57	3185 NCLB: Title I, Part A, Program Improv	100,000	Expenditures by functor	-	99,070	-	-	-	-	-	-	-	-	930	-	-	-	-	100,000
			Percentage of total	-	99.07000%	-	-	-	-	-	-	-	-	0.93000%	-	-	-	-	100.00000%
			Default revenue by functor	-	99,070	-	-	-	-	-	-	-	-	930	-	-	-	-	100,000
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	99,070	-	-	-	-	-	-	-	-	930	-	-	-	-	100,000
01-57	3200 ARRA: State Fiscal Stabilization Func	392,452	Expenditures by functor	454,084	3,336	2,303	806	27,535	262	-	-	-	-	35,073	985	2,073	-	-	526,457
			Percentage of total	86.25282%	0.63367%	0.43745%	0.15310%	5.23025%	0.04977%	-	-	-	-	6.66208%	0.18710%	0.39376%	-	-	100.00000%
			Default revenue by functor	338,501	2,487	1,717	601	20,526	195	-	-	-	-	26,145	734	1,545	-	-	392,451
			User adjustments	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
			Adjusted revenue by function	338,502	2,487	1,717	601	20,526	195	-	-	-	-	26,145	734	1,545	-	-	392,452
01-57	3205 Education Jobs Func	553,404	Expenditures by functor	408,709	3,233	6,299	10,376	3,455	4,572	61,919	-	-	-	394	294	54,152	-	-	553,403
			Percentage of total	73.85377%	0.58420%	1.13823%	1.87494%	0.62432%	0.82616%	11.18877%	-	-	-	0.07120%	0.05313%	9.78527%	-	-	99.99999%
			Default revenue by functor	408,710	3,233	6,299	10,376	3,455	4,572	61,919	-	-	-	394	294	54,152	-	-	553,404
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	408,710	3,233	6,299	10,376	3,455	4,572	61,919	-	-	-	394	294	54,152	-	-	553,404
01-57	3310 Special Ed: IDEA Basic Local Assista	1,018,329	Expenditures by functor	1,760,494	-	-	180,389	-	-	23,051	-	-	-	110,373	-	-	-	-	2,074,307
			Percentage of total	84.87143%	-	-	8.69635%	-	-	1.11126%	-	-	-	5.32096%	-	-	-	-	100.00000%
			Default revenue by functor	864,270	-	-	88,557	-	-	11,316	-	-	-	54,185	-	-	-	-	1,018,328
			User adjustments	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1
			Adjusted revenue by function	864,271	-	-	88,557	-	-	11,316	-	-	-	54,185	-	-	-	-	1,018,329
01-57	3313 Special Ed: ARRA IDEA Part B, Sec 6	310,355	Expenditures by functor	242,474	19,842	-	1,364	-	-	30,360	-	-	-	16,315	-	-	-	-	310,355
			Percentage of total	78.12795%	6.39332%	-	0.43950%	-	-	9.78235%	-	-	-	5.25688%	-	-	-	-	100.00000%
			Default revenue by functor	242,474	19,842	-	1,364	-	-	30,360	-	-	-	16,315	-	-	-	-	310,355
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	242,474	19,842	-	1,364	-	-	30,360	-	-	-	16,315	-	-	-	-	310,355
01-57	3550 Carl D. Perkins Career and Technical	166,633	Expenditures by functor	120,639	21,620	-	-	-	-	2,443	13,996	-	-	7,935	-	-	-	-	166,633
			Percentage of total	72.39802%	12.97462%	-	-	-	-	1.46610%	8.39930%	-	-	4.76196%	-	-	-	-	100.00000%
			Default revenue by functor	120,639	21,620	-	-	-	-	2,443	13,996	-	-	7,935	-	-	-	-	166,633
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	120,639	21,620	-	-	-	-	2,443	13,996	-	-	7,935	-	-	-	-	166,633
01-57	3710 NCLB: Title IV, Part A, Drug-Free Sch	49,545	Expenditures by functor	10,914	-	-	1,607	-	-	36,755	2	-	-	266	-	-	-	-	49,544
			Percentage of total	22.02890%	-	-	3.24358%	-	-	74.18658%	0.00404%	-	-	0.53690%	-	-	-	-	100.00000%
			Default revenue by functor	10,914	-	-	1,607	-	-	36,756	2	-	-	266	-	-	-	-	49,545
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Unaudited Actuals
2010-11 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

		Adjusted revenue by function	10,914	-	-	1,607	-	-	36,756	2	-	-	266	-	-	-	49,545
01-57	4035 NCLB: Title II, Part A, Teacher Quality	204,705	Expenditures by functor	4,190	190,005	-	-	-	-	-	-	-	10,511	-	-	-	204,706
			Percentage of total	2.04684%	92.81848%	-	-	-	-	-	-	-	5.13468%	-	-	-	100.00000%
			Default revenue by functor	4,190	190,004	-	-	-	-	-	-	-	10,511	-	-	-	204,705
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	4,190	190,004	-	-	-	-	-	-	-	10,511	-	-	-	204,705
01-57	4036 NCLB: Title II, Part A, Administrator Ti	2,943	Expenditures by functor	-	2,786	-	-	-	-	-	-	-	157	-	-	-	2,943
			Percentage of total	-	94.66531%	-	-	-	-	-	-	-	5.33469%	-	-	-	100.00000%
			Default revenue by functor	-	2,786	-	-	-	-	-	-	-	157	-	-	-	2,943
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	2,786	-	-	-	-	-	-	-	157	-	-	-	2,943
01-57	4045 NCLB: Title II, Part D, Enhancing Edu	8,371	Expenditures by functor	-	3,939	3,987	-	-	-	-	-	-	445	-	-	-	8,371
			Percentage of total	-	47.05531%	47.62872%	-	-	-	-	-	-	5.31597%	-	-	-	100.00000%
			Default revenue by functor	-	3,939	3,987	-	-	-	-	-	-	445	-	-	-	8,371
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	3,939	3,987	-	-	-	-	-	-	445	-	-	-	8,371
01-57	4047 NCLB: ARRA Title II, Part D, Enhancir	26,775	Expenditures by functor	-	6,694	18,656	-	-	-	-	-	-	1,425	-	-	-	26,775
			Percentage of total	-	25.00093%	69.67694%	-	-	-	-	-	-	5.32213%	-	-	-	100.00000%
			Default revenue by functor	-	6,694	18,656	-	-	-	-	-	-	1,425	-	-	-	26,775
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	6,694	18,656	-	-	-	-	-	-	1,425	-	-	-	26,775
01-57	4110 NCLB: Title V, Part A, Innovative Edu	(422)	Expenditures by functor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Percentage of total	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Default revenue by functor	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			User adjustments	-	(422)	-	-	-	-	-	-	-	-	-	-	-	(422)
			Adjusted revenue by function	-	(422)	-	-	-	-	-	-	-	-	-	-	-	(422)
01-57	4203 NCLB: Title III, Limited English Profici	179,985	Expenditures by functor	131,276	36,316	-	8,414	-	-	-	-	-	491	-	-	-	179,985
			Percentage of total	72.93719%	20.17724%	-	4.67483%	-	-	-	-	-	0.27280%	-	-	-	100.00000%
			Default revenue by functor	131,276	36,316	-	8,414	-	-	-	-	-	491	-	-	-	179,985
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	131,276	36,316	-	8,414	-	-	-	-	-	491	-	-	-	179,985
01-57	5310 Child Nutrition: School Programs (e.g.	2,061,231	Expenditures by functor	-	-	-	-	-	2,458,665	-	-	-	108,327	-	-	-	2,566,992
			Percentage of total	-	-	-	-	-	95.78000%	-	-	-	4.22000%	-	-	-	100.00000%
			Default revenue by functor	-	-	-	-	-	1,974,247	-	-	-	86,984	-	-	-	2,061,231
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	-	-	-	1,974,247	-	-	-	86,984	-	-	-	2,061,231
01-57	5640 Medi-Cal Billing Optior	52,707	Expenditures by functor	-	-	30,691	-	-	105,486	-	-	-	7,653	-	-	-	143,830
			Percentage of total	-	-	21.33839%	-	-	73.34075%	-	-	-	5.32086%	-	-	-	100.00000%
			Default revenue by functor	-	-	11,247	-	-	38,656	-	-	-	2,804	-	-	-	52,707
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	-	-	11,247	-	-	38,656	-	-	-	2,804	-	-	-	52,707
01-57	5810 Other Restricted Federa	1,336,953	Expenditures by functor	108,075	78,894	-	645,344	-	376,535	-	-	-	8,032	-	120,074	-	1,336,954
			Percentage of total	8.08367%	5.90103%	-	48.26972%	-	28.16365%	-	-	-	0.60077%	-	8.98116%	-	100.00000%
			Default revenue by functor	108,075	78,894	-	645,343	-	376,535	-	-	-	8,032	-	120,074	-	1,336,953
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	108,075	78,894	-	645,343	-	376,535	-	-	-	8,032	-	120,074	-	1,336,953
01-57	6300 Lottery: Instructional Material	136,760	Expenditures by functor	163,268	-	-	-	-	-	-	-	-	-	-	-	-	163,268
			Percentage of total	100.00000%	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
			Default revenue by functor	136,760	-	-	-	-	-	-	-	-	-	-	-	-	136,760
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	136,760	-	-	-	-	-	-	-	-	-	-	-	-	136,760
01-57	6500 Special Education	662,962	Expenditures by functor	3,565,284	394,457	-	15,873	-	149,971	-	-	-	214,928	-	58,669	-	4,399,182
			Percentage of total	81.04425%	8.96660%	-	0.36082%	-	3.40907%	-	-	-	4.88564%	-	1.33363%	-	100.00001%
			Default revenue by functor	537,293	59,445	-	2,392	-	22,601	-	-	-	32,390	-	8,841	-	662,962
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	537,293	59,445	-	2,392	-	22,601	-	-	-	32,390	-	8,841	-	662,962
01-57	7010 Agricultural Vocational Incentive Gran	63,975	Expenditures by functor	40,040	6,624	-	-	-	-	17,311	-	-	-	-	-	-	63,975
			Percentage of total	62.58695%	10.35404%	-	-	-	-	27.05901%	-	-	-	-	-	-	100.00000%
			Default revenue by functor	40,040	6,624	-	-	-	-	17,311	-	-	-	-	-	-	63,975
			User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
			Adjusted revenue by function	40,040	6,624	-	-	-	-	17,311	-	-	-	-	-	-	63,975
01-57	7090 Economic Impact Aid (EIA)	452,887	Expenditures by functor	400,978	16,948	1,464	9,935	-	122,275	-	-	-	16,440	-	-	-	568,040
			Percentage of total	70.58975%	2.98359%	0.25773%	1.74900%	-	21.52577%	-	-	-	2.89416%	-	-	-	100.00000%
			Default revenue by functor	319,692	13,512	1,167	7,921	-	97,487	-	-	-	13,107	-	-	-	452,886

Unaudited Actuals
2010-11 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

		User adjustments	1															1
		Adjusted revenue by function	319,693	13,512	1,167	7,921	-	-	97,487	-	-	-	13,107	-	-	-	-	452,887
01-57 7091 Economic Impact Aid: Limited English	416,727	Expenditures by functor	8,398	26,523	-	110,322	-	-	116,505	-	-	-	7,699	-	-	-	-	269,447
		Percentage of total	3.11675%	9.84349%	-	40.94386%	-	-	43.23856%	-	-	-	2.85733%	-	-	-	-	99.99999%
		Default revenue by functor	12,988	41,020	-	170,624	-	-	180,187	-	-	-	11,907	-	-	-	-	416,726
		User adjustments	1															1
		Adjusted revenue by function	12,989	41,020	-	170,624	-	-	180,187	-	-	-	11,907	-	-	-	-	416,727
01-57 7230 Transportation: Home to Schoo	597,128	Expenditures by functor	-	-	-	-	857,540	-	-	-	-	-	31,784	-	-	-	-	889,324
		Percentage of total	-	-	-	-	96.42605%	-	-	-	-	-	3.57395%	-	-	-	-	100.00000%
		Default revenue by functor	-	-	-	-	575,787	-	-	-	-	-	21,341	-	-	-	-	597,128
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	575,787	-	-	-	-	-	21,341	-	-	-	-	597,128
01-57 7240 Transportation: Special Education (Se	52,654	Expenditures by functor	-	-	-	-	472,506	-	-	-	-	-	26,214	-	-	-	-	498,720
		Percentage of total	-	-	-	-	94.74374%	-	-	-	-	-	5.25626%	-	-	-	-	100.00000%
		Default revenue by functor	-	-	-	-	49,886	-	-	-	-	-	2,768	-	-	-	-	52,654
		User adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		Adjusted revenue by function	-	-	-	-	49,886	-	-	-	-	-	2,768	-	-	-	-	52,654
01-57 7400 Quality Education Investment Ac	2,442,000	Expenditures by functor	1,618,430	31,311	-	1,661	-	-	620,609	10,112	-	-	133,814	-	106,080	-	-	2,522,017
		Percentage of total	64.17205%	1.24151%	-	0.06586%	-	-	24.60765%	0.40095%	-	-	5.30583%	-	4.20616%	-	-	100.00001%
		Default revenue by functor	1,567,081	30,318	-	1,608	-	-	600,919	9,791	-	-	129,568	-	102,714	-	-	2,441,999
		User adjustments	1															1
		Adjusted revenue by function	1,567,082	30,318	-	1,608	-	-	600,919	9,791	-	-	129,568	-	102,714	-	-	2,442,000
01-57 9010 Other Restricted Loca	(48,252)	Expenditures by functor	-	3,019	-	-	-	-	1,504	5,000	-	-	-	-	247,161	1,066,529	-	1,323,213
		Percentage of total	-	0.22816%	-	-	-	-	0.11366%	0.37787%	-	-	-	-	18.67885%	80.60146%	-	100.00000%
		Default revenue by functor	-	(110)	-	-	-	-	(55)	(182)	-	-	-	-	(9,013)	(38,892)	-	(48,252)
		User adjustments	-												(38,892)	38,892	-	-
		Adjusted revenue by function	-	(110)	-	-	-	-	(55)	(182)	-	-	-	-	(47,905)	-	-	(48,252)
Total Operating Grants & Contributions (from fund consolidation worksheet)	13,096,210																	
		Subtotal of Operating Grants and Contributions by functor	5,786,532	853,606	210,268	1,068,331	651,379	1,979,014	1,738,740	43,530	-	-	524,361	1,028	239,421	-	-	13,096,210
Unbalanced		User identification of conversion entries, adjustments, and rounding differences, by functor																2
Unbalanced		Adjusted Operating Grants and Contributions by function (agrees to conversion workshee	5,786,532	853,606	210,268	1,068,331	651,379	1,979,014	1,738,740	43,530	-	-	524,361	1,028	239,421	-	-	13,096,210

Capital Grants and Contributions: Governmental Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the e																		
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
0000	Unrestricted	1,286,396	Expenditures by functor																-	
			Percentage of total																-	
			Default revenue by functor	1,286,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,286,396
			User adjustments																-	
			Adjusted revenue by function	1,286,396															1,286,396	
			Total Capital Grants & Contributions (from fund consolidation worksheet)																	
		1,286,396																		
Subtotal of Capital Grants and Contributions by functor			1,286,396																1,286,396	
User identification of conversion entries, adjustments, and rounding differences, by functor																				-
Adjusted Capital Grants and Contributions by function (agrees to conversion workshee			1,286,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,286,396

Charges for Services: Business-type Activities			Extracted expenditures by function, default identification of program revenues by function, and user adjustmer																
Funds	Resource	Program Revenues by Resource	Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
		Total Charges for Services	-																
Adjusted Charges for Services by function																			

Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustment																
		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Funds	Resource																	
	Program Revenues by Resource																	
	Total Operating Grants & Contributions	-																
Adjusted Operating Grants and Contributions by function																		

Capital Grants and Contributions: Business-type Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the ε																
		Function:	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Funds	Resource	Program Revenues by Resource																
		Total Capital Grants & Contributions	-															
		Adjusted Capital Grants and Contributions by function																

Unaudited Actuals
2010-11 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Summary

Charges for Services: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource	Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g.	670,916	-	-	-	-	-	642,603	-	-	-	-	28,313	-	-	-	-	670,916
8500	Special Education	54,829	44,436	4,916	-	198	-	-	1,869	-	-	-	2,679	-	731	-	-	54,829
7230	Transportation: Home to Schoo	32,761	-	-	-	-	31,590	-	-	-	-	-	1,171	-	-	-	-	32,761
7240	Transportation: Special Education (Se	82,160	-	-	-	-	77,841	-	-	-	-	-	4,319	-	-	-	-	82,160
9010	Other Restricted Loca	410,903	-	938	-	-	-	-	467	1,553	-	-	-	-	407,945	-	-	410,903
Total Charges for Services (from fund consolidation worksheet)		1,251,569																
Subtotal of Charges for Services by function			44,436	5,854	-	198	109,431	642,603	2,336	1,553	-	-	36,482	-	408,676	-	-	1,251,569
User identification of conversion entries, adjustments, and rounding differences, by function:																		-
Adjusted Charges for Services by function (agrees to conversion worksheet):			44,436	5,854	-	198	109,431	642,603	2,336	1,553	-	-	36,482	-	408,676	-	-	1,251,569

Operating Grants and Contributions: Governmental Activities			Summary of revenues by function															
Resource	Program Revenues by Resource		Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010	NCLB: Title I, Part A, Basic Grants Lo	1,085,290	681,827	60,069	171,677	6,866	1,725	-	106,656	-	-	-	56,470	-	-	-	-	1,085,290
3011	NCLB: ARRA Title I, Part A, Basic Gr	163,960	60,607	91,249	128	6,894	-	-	228	-	-	-	4,854	-	-	-	-	163,960
3060	NCLB: Title I, Part C, Migrant Ed (Reg	323,296	27,936	1,978	-	100,935	-	-	172,241	2,612	-	-	17,594	-	-	-	-	323,296
3180	NCLB: Title I, School Improvement Gr	206,479	127,096	61,416	4,855	2,620	-	-	-	-	-	-	10,492	-	-	-	-	206,479
3181	NCLB: ARRA Title I, School Improven	76,378	46,158	23,622	1,782	962	-	-	-	-	-	-	3,854	-	-	-	-	76,378
3185	NCLB: Title I, Part A, Program Improv	100,000	-	99,070	-	-	-	-	-	-	-	-	930	-	-	-	-	100,000
3200	ARRA: State Fiscal Stabilization Func	392,452	338,502	2,487	1,717	601	20,526	195	-	-	-	-	26,145	734	1,545	-	-	392,452
3205	Education Jobs Fund	553,404	408,710	3,233	6,299	10,376	3,455	4,572	61,919	-	-	-	394	294	54,152	-	-	553,404
3310	Special Ed: IDEA Basic Local Assista	1,018,329	864,271	-	-	88,557	-	-	11,316	-	-	-	54,185	-	-	-	-	1,018,329
3313	Special Ed: ARRA IDEA Part B, Sec 6	310,355	242,474	19,842	-	1,364	-	-	30,360	-	-	-	16,315	-	-	-	-	310,355
3550	Carl D. Perkins Career and Technical	166,633	120,639	21,620	-	-	-	-	2,443	13,996	-	-	7,935	-	-	-	-	166,633
3710	NCLB: Title IV, Part A, Drug-Free Sch	49,545	10,914	-	-	1,607	-	-	36,756	2	-	-	266	-	-	-	-	49,545
4035	NCLB: Title II, Part A, Teacher Quality	204,705	4,190	190,004	-	-	-	-	-	-	-	-	10,511	-	-	-	-	204,705
4036	NCLB: Title II, Part A, Administrator Ti	2,943	-	2,786	-	-	-	-	-	-	-	-	157	-	-	-	-	2,943
4045	NCLB: Title II, Part D, Enhancing Edu	8,371	-	3,939	3,987	-	-	-	-	-	-	-	445	-	-	-	-	8,371
4047	NCLB: ARRA Title II, Part D, Enhanci	26,775	-	6,694	18,656	-	-	-	-	-	-	-	1,425	-	-	-	-	26,775
4110	NCLB: Title V, Part A, Innovative Edu	(422)	-	(422)	-	-	-	-	-	-	-	-	-	-	-	-	-	(422)
4203	NCLB: Title III, Limited English Profici	179,985	131,276	36,316	-	8,414	-	-	491	-	-	-	3,488	-	-	-	-	179,985
5310	Child Nutrition: School Programs (e.g.	2,061,231	-	-	-	-	-	1,974,247	-	-	-	-	86,984	-	-	-	-	2,061,231
5640	Medi-Cal Billing Optior	52,707	-	-	-	11,247	-	-	38,656	-	-	-	2,804	-	-	-	-	52,707
5810	Other Restricted Federa	1,336,953	108,075	78,894	-	645,343	-	-	376,535	-	-	-	8,032	-	120,074	-	-	1,336,953
6300	Lottery: Instructional Material	136,760	136,760	-	-	-	-	-	-	-	-	-	-	-	-	-	-	136,760
6500	Special Education	662,962	537,293	59,445	-	2,392	-	-	22,601	-	-	-	32,390	-	8,841	-	-	662,962
7010	Agricultural Vocational Incentive Gran	63,975	40,040	6,624	-	-	-	-	-	17,311	-	-	-	-	-	-	-	63,975
7090	Economic Impact Aid (EIA)	452,887	319,693	13,512	1,167	7,921	-	-	97,487	-	-	-	13,107	-	-	-	-	452,887
7091	Economic Impact Aid: Limited English	416,727	12,989	41,020	-	170,624	-	-	180,187	-	-	-	11,907	-	-	-	-	416,727
7230	Transportation: Home to Schoo	597,128	-	-	-	-	575,787	-	-	-	-	-	21,341	-	-	-	-	597,128
7240	Transportation: Special Education (Se	52,654	-	-	-	-	49,886	-	-	-	-	-	2,768	-	-	-	-	52,654
7400	Quality Education Investment Ac	2,442,000	1,567,082	30,318	-	1,608	-	-	600,919	9,791	-	-	129,568	-	102,714	-	-	2,442,000
9010	Other Restricted Loca	(48,252)	-	(110)	-	-	-	-	(55)	(182)	-	-	-	-	(47,905)	-	-	(48,252)
Total Operating Grants & Contributions (from fund consolidation worksheet)			13,096,210															
Subtotal of Operating Grants and Contributions by function			5,786,532	853,606	210,268	1,068,331	651,379	1,979,014	1,738,740	43,530	-	-	524,361	1,028	239,421	-	-	13,096,210
Unbalanced User identification of conversion entries, adjustments, and rounding differences, by function:																		2
Unbalanced Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):			5,786,532	853,606	210,268	1,068,331	651,379	1,979,014	1,738,740	43,530	-	-	524,361	1,028	239,421	-	-	13,096,210

Capital Grants and Contributions: Governmental Activities			Summary of revenues by function																
Resource	Program Revenues by Resource		Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
0000	Unrestricted	1,286,396	1,286,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,286,396	
Total Capital Grants & Contributions (from fund consolidation worksheet)		1,286,396																	
Subtotal of Capital Grants and Contributions by function			1,286,396															1,286,396	
User identification of conversion entries, adjustments, and rounding differences, by function:																		-	
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):			1,286,396	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,286,396

Charges for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues by Resource	Function 1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
	Total Charges for Services																
	Adjusted Charges for Services by function																

Operating Grants and Contributions: Business-type Activities		Summary of revenues by function															
		Function	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Resource	Program Revenues by Resource	1000															
	Total Operating Grants & Contributions	-															
Adjusted Operating Grants and Contributions by function																	

Capital Grants and Contributions: Business-type Activities		Summary of revenues by function																
		Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Resource	Program Revenues by Resource																	
	Total Capital Grants & Contributions	-																
	Adjusted Capital Grants and Contributions by function																	

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	35,648,653	44,436	5,786,532	1,286,396	(28,531,289)		(28,531,289)
Instruction-related services:							
Instructional supervision and administration	1,601,772	5,854	853,606	0	(742,312)		(742,312)
Instructional library, media and technology	1,792,205	0	210,268	0	(1,581,937)		(1,581,937)
School site administration	5,012,906	198	1,068,331	0	(3,944,377)		(3,944,377)
Pupil services:							
Home-to-school transportation	1,055,147	109,431	651,379	0	(294,337)		(294,337)
Food services	2,461,274	642,603	1,979,014	0	160,343		160,343
All other pupil services	4,836,387	2,336	1,738,740	0	(3,095,311)		(3,095,311)
General administration:							
Centralized data processing	230,154	0	1,028	0	(229,126)		(229,126)
All other general administration	3,056,827	36,482	524,361	0	(2,495,984)		(2,495,984)
Plant services	7,996,033	408,676	239,421	0	(7,347,936)		(7,347,936)
Ancillary services	1,350,493	1,553	43,530	0	(1,305,410)		(1,305,410)
Community services	995	0	0	0	(995)		(995)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	2,773,699				(2,773,699)		(2,773,699)
Other outgo	91,387	0	0	0	(91,387)		(91,387)
Depreciation (unallocated)*	3,806,964				(3,806,964)		(3,806,964)
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	71,714,896	1,251,569	13,096,210	1,286,396	(56,080,721)	0	(56,080,721)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					22,107,861	0	22,107,861
Taxes levied for debt service					4,808,985	0	4,808,985
Taxes levied for other specific purposes					61,877	0	61,877
Federal and state aid not restricted to specific purposes					27,663,428	0	27,663,428
Interest and investment earnings					278,133	0	278,133
Interagency revenues					10,572	0	10,572
Miscellaneous					1,037,625	0	1,037,625
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					55,968,481	0	55,968,481
Change in net assets					(112,240)	0	(112,240)
Net assets beginning					84,367,376	0	84,367,376
Net assets ending					84,255,136	0	84,255,136

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: (2,233,824)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	5,493,077	
Depreciation expense:	(3,806,964)	
Net:		1,686,113

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 1,277,082

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: -

Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:

Issue costs incurred during the period:	-	
Issue costs amortized for the period:	(60,715)	
Net:		(60,715)

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: -

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: 3,348

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 10,878

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: (989,927)

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is: 113,929

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: 80,878

Change in net assets of governmental activities (minor differences may be due to rounding): (112,238)

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash	37,199,805	0	37,199,805
Investments	0	0	0
Receivables	8,617,219	0	8,617,219
Due from (to) other funds	0	0	0
Stores	131,179	0	131,179
Prepaid expenses	966,445	0	966,445
Other current assets	0	0	0
Capital assets:			
Land	6,825,717	0	6,825,717
Land Improvements	12,651,994	0	12,651,994
Buildings	107,917,767	0	107,917,767
Equipment	13,582,357	0	13,582,357
Work in progress	3,554,376	0	3,554,376
Less accumulated depreciation	(30,711,852)	0	(30,711,852)
Total assets	<u>160,735,007</u>	<u>0</u>	<u>160,735,007</u>
Liabilities			
Accounts payable and other current liabilities	4,085,281	0	4,085,281
Current loans	0	0	0
Deferred revenue	1,304,855	0	1,304,855
Long-term liabilities:	71,089,735	0	71,089,735
Due within one year	2,667,872		2,667,872
Due in more than one year	<u>68,421,863</u>		<u>68,421,863</u>
Total liabilities	<u>76,479,871</u>	<u>0</u>	<u>76,479,871</u>
Net Assets			
Invested in capital assets, net of related debt			0
Restricted for:			
Capital projects			0
Debt service			0
Educational programs			0
Other purposes (expendable)			0
Other purposes (nonexpendable)			0
Unrestricted			0
Total net assets	<u>84,255,136</u>	<u>0</u>	<u>84,255,136</u>
	Unbalanced		

Total fund balances, governmental funds: 40,632,213

Amounts reported for assets and liabilities for governmental activities in the statement of net assets are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	144,532,211	
Accumulated depreciation:	(30,711,852)	
Net:		113,820,359

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are: 957,174

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was: (980,593)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	60,354,367	
State school building loans payable	-	
Net OPEB Obligation	6,632,220	
Compensated absences payable	360,967	
Certificates of participation payable	1,960,000	
Capital leases payable	101,012	
Lease revenue bonds payable	-	
Other general long-term debt	1,681,169	
Total:		(71,089,735)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net assets. Net assets for internal service funds are: 915,718

Total net assets, governmental activities (minor differences may be due to rounding): 84,255,136

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net assets.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	5,544	-	5,544			-	5,544	Instruction
[see extract]	2100	0	-	-			-	-	Instructional Supervision and Administration
[see extract]	2420	38,662	-	38,662			-	38,662	Instructional Library, Media and Technology
[see extract]	2700	0	-	-			-	-	School Site Administration
[see extract]	3600	325,130	-	325,130			-	325,130	Home-to-School Transportation
[see extract]	3700	24,681	-	24,681			-	24,681	Food Services
[see extract]	3900	0	-	-			-	-	All Other Pupil Services
[see extract]	4000	27,287	-	27,287			-	27,287	Ancillary Services
[see extract]	5000	0	-	-			-	-	Community Services
[see extract]	6000	0	-	-			-	-	Enterprise Activities
[see extract]	7200	0	-	-			-	-	All Other General Administration
[see extract]	7700	0	-	-			-	-	Centralized Data Processing
[see extract]	8100	104,059	-	104,059			-	104,059	Plant Services
[see extract]	8500	4,967,714	-	4,967,714			-	4,967,714	Facilities Acquisition and Construction
9410			17,248	-		17,248	-	-	Land
9420			-	-	11,488		11,488	-	Land Improvements
9430			4,797,460	-	695,768	4,797,460	695,768	-	Buildings
9440			678,370	-	498,077	678,370	498,077	-	Equipment
9450					4,287,745		4,287,745	-	Work in Progress
TOTALS	Unbalanced		5,493,078	5,493,077	5,493,078	5,493,078	5,493,078	5,493,077	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-			-	-	Debt Service, State School Building Repayment
7433	9100	1,103,404	-	1,103,404			-	1,103,404	Debt Service, Bond Redemptions
7435	9100	0	-	-			-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-			-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	173,678	-	173,678			-	173,678	Debt Service, Other Debt Service - Principal
9661			1,103,404	-			1,103,404	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666					50,000		50,000	-	COPS Payable
9667					123,678		123,678	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669			173,678	-		173,678	-	-	Other General Long-Term Debt
TOTALS			1,277,082	1,277,082	173,678	173,678	1,277,082	1,277,082	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
			Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-			-	-	Debt Service, Insurance
5450	9100	0	-	-			-	-	Debt Service, Other Insurance
5800	9100	30,672	-	30,672	30,672		-	-	Debt Service, Professional/Consulting Services and Operating Expenditures
7699	9100	0	-	-			-	-	Debt Service, Other Financing Uses
8931		0	-	-			-	-	Emergency Apportionments
8951		0	-	-			-	-	Proceeds from Sale of Bonds
8961		0	-	-			-	-	County School Building Aid
8971		0	-	-			-	-	Proceeds from Certificates of Participation
8972		0	-	-			-	-	Proceeds from Capital Leases
8973		0	-	-			-	-	Proceeds from Lease Revenue Bonds
8979		0	-	-			-	-	All Other Financing Sources
9330			30,672	-		30,672	-	-	Prepaid Expense
9661			-	-			-	-	General Obligation Bonds Payable
9662			-	-			-	-	State School Building Loan Payable
9666			-	-			-	-	COPS Payable
9667			-	-			-	-	Capital Leases Payable
9668			-	-			-	-	Lease Revenue Bonds Payable
9669			-	-			-	-	Other General Long-Term Debt
TOTALS			30,672	30,672	30,672	30,672	0	0	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
9410							-	-	Land
9420							-	-	Land Improvements
9430							-	-	Buildings
9440							-	-	Equipment
9450							-	-	Work In Progress
TOTALS					0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200				7,268		7,268	-	General Administration, Other Operating Expenditures
8631	(0000-1999)	0				7,268	-	7,268	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	7,268					-	-	Sale of Equipment and Supplies (Program Revenues)
8953		0					-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9410							-	-	Land
9420							-	-	Land Improvements
9425							-	-	Accumulated Depreciation - Land Improvements
9430							-	-	Buildings
9435							-	-	Accumulated Depreciation - Buildings
9440						229,500		229,500	Equipment
9445					229,500		229,500	-	Accumulated Depreciation - Equipment
9450							-	-	Work in Progress
TOTALS					236,768	236,768	236,768	236,768	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9650							-	-	Deferred Revenue
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and deferred revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)						-	-	Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)						-	-	Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)						-	-	All Other State Revenue (General Revenues)
8590	(2000-9999)						-	-	All Other State Revenue (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8699	(0000-1999)						-	-	Local Revenues (General Revenues)
8699	(2000-9999)						-	-	Local Revenues (Program Revenues)
8953							-	-	Proceeds from Sale/Lease Purchase of Land and Buildings
9650							-	-	Deferred Revenue
979Z						-	-	-	Fund Balance/Net Assets
TOTALS						0	0	0	0

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100						-	1,510	Debt Service, Bond Interest and Other Service Charges
7438	9100				980,593		980,593	-	Debt Service, Debt Service - Interest
9500						980,593	-	980,593	Accounts Payable
9661					1,510		1,510	-	General Obligation Bonds Payable
TOTALS					982,103	982,103	982,103	982,103	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	3,298	Instructional Supervision and Administration
n/a	2420						2,897	-	Instructional Library, Media and Technology
n/a	2700						-	452	School Site Administration
n/a	3600				340		340	-	Home-to-School Transportation
n/a	3700						-	876	Food Services
n/a	3900				1,263		1,263	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	8,195	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						3,237	-	Plant Services
9665							10,878	-	Compensated Absences Payable
TOTALS							15,718	15,718	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
7434	9100						-	-	Debt Service, Bond Interest and Other Charges
7438	9100					982,431	-	982,431	Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
979Z					982,431		982,431	-	Fund Balance/Net Assets
TOTALS					982,431	982,431	982,431	982,431	

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
	7200						-	-	All Other General Administration
9410							-	-	Land
9420					2,602,327		2,602,327	-	Land Improvements
9430					7,666,968		7,666,968	-	Buildings
9440							-	-	Equipment
9450						10,269,295	-	10,269,295	Work in Progress
TOTALS					10,269,295	10,269,295	10,269,295	10,269,295	

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000						-	-	Instruction
6900	2100						-	-	Instructional Supervision and Administration
6900	2420						-	-	Instructional Library, Media and Technology
6900	2700						-	-	School Site Administration
6900	3600						-	-	Home-to-School Transportation
6900	3700						-	-	Food Services
6900	3900						-	-	All Other Pupil Services
6900	4000						-	-	Ancillary Services
6900	5000						-	-	Community Services
6900	6000						-	-	Enterprise Activities
6900	7200						-	-	All Other General Administration
6900	7700						-	-	Centralized Data Processing
6900	8100						-	-	Plant Services
6900	0000				3,806,964		3,806,964	-	Depreciation (Unallocated)
9425						548,827	-	548,827	Accumulated Depreciation - Land Improvements
9435						2,084,134	-	2,084,134	Accumulated Depreciation - Buildings
9445						1,174,003	-	1,174,003	Accumulated Depreciation - Equipment
TOTALS					3,806,964	3,806,964	3,806,964	3,806,964	

Entry CE013 Amortization

To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	9100				60,715		60,715	-	Debt Service, Other Operating Expenditures
7434	9100						-	-	Debt Service, Bond Interest and Other Service Charges
7438	9100					113,929	-	113,929	Debt Service, Debt Service - Interest
9330						60,715	-	60,715	Prepaid Expense
9661							-	-	General Obligation Bonds Payable
9662							-	-	State School Building Loan Payable
9666							-	-	COPS Payable
9667							-	-	Capital Leases Payable
9668							-	-	Lease Revenue Bonds Payable
9669					113,929		113,929	-	Other General Long-Term Debt
TOTALS					174,644	174,644	174,644	174,644	

Entry CE014 Incorporation of Assets and Liabilities of Internal Service Funds

To incorporate assets and liabilities of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9110		787,634	787,634	-			787,634	-	Cash in County Treasury
9111		1,693	1,693	-			1,693	-	Fair Value Adjustment to Cash in County Treasury
9120		131,145	131,145	-			131,145	-	Cash In Banks
9130		0	-	-			-	-	Revolving Cash Account
9135		0	-	-			-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-			-	-	Cash Collections Awaiting Deposit
9150		0	-	-			-	-	Investments
9200		0	-	-			-	-	Accounts Receivable
9310		0	-	-			-	-	Due from Other Funds
9320		0	-	-			-	-	Stores
9330		0	-	-			-	-	Prepaid Expenditures (Expenses)
9340		0	-	-			-	-	Other Current Assets
9410		0	-	-			-	-	Land
9420		0	-	-			-	-	Land Improvements
9425		0	-	-			-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-			-	-	Buildings
9435		0	-	-			-	-	Accumulated Depreciation-Buildings
9440		0	-	-			-	-	Equipment
9445		0	-	-			-	-	Accumulated Depreciation-Equipment
9450		0	-	-			-	-	Work in Progress
9500		0	-	-			-	-	Accounts Payable
9610		4,754	-	4,754			-	4,754	Due to Other Funds
9650		0	-	-			-	-	Deferred Revenue
9664		0	-	-			-	-	Net OPEB Obligation
9665		0	-	-			-	-	Compensated Absences Payable
9666		0	-	-			-	-	COPs Payable
9667		0	-	-			-	-	Capital Leases Payable
9668		0	-	-			-	-	Lease Revenue Bonds Payable
9669		0	-	-			-	-	Other General Long-Term Debt
979Z			-	915,718			-	915,718	Fund Balance/Net Assets
TOTALS			920,472	920,472			920,472	920,472	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					58,797	-	58,797	Instruction
n/a	2100					1,242	-	1,242	Instructional Supervision and Administration
n/a	2420					1,688	-	1,688	Instructional Library, Media and Technology
n/a	2700					2,956	-	2,956	School Site Administration
n/a	3600					259	-	259	Home-to-School Transportation
n/a	3700					622	-	622	Food Services
n/a	3900					6,000	-	6,000	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200					2,936	-	2,936	All Other General Administration
n/a	7700					287	-	287	Centralized Data Processing
n/a	8100					6,091	-	6,091	Plant Services
n/a	9101						-	-	Debt Service - Principal
n/a	9102						-	-	Debt Service - Interest
n/a	9103						-	-	Debt Service - Issuance Costs and Discounts
979Z					80,878	-	80,878	-	Fund Balance/Net Assets
TOTALS					80,878	80,878	80,878	80,878	

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000						-	-	Enterprise Activities
n/a	9200						-	-	Transfers Between Agencies
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)						-	-	Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)						-	-	Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)						-	-	All Other Sales (General Revenues)
8639	(2000-9999)						-	-	All Other Sales (Program Revenues)
8660	(0000-1999)						-	-	Interest (General Revenues)
8660	(2000-9999)						-	-	Interest (Program Revenues)
8662	(0000-1999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)						-	-	Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8689	(0000-1999)						-	-	Fees and Contracts (General Revenues)
8689	(2000-9999)						-	-	Fees and Contracts (Program Revenues)
8699	(0000-1999)						-	-	Other Local Revenue (General Revenues)
8699	(2000-9999)						-	-	Other Local Revenue (Program Revenues)
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Transfers In
8965							-	-	Transfers From Funds of Lapsed/Reorganized Districts
979Z			-	-	-	-	-	-	Fund Balance/Net Assets
TOTALS					0	0	0	0	

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	1,497,576	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers In from All Others (Program Revenues)
8919		1,497,576	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers In from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers In from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers In from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200			-	-			-	-	Accounts Receivable
9310		213,272	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		208,518	-	-			-	-	Due to Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		4,754					-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200							-	-	Accounts Receivable
9310		0					-	-	Due from Other Funds
9500							-	-	Accounts Payable
9610		0					-	-	Due to Other Funds
TOTALS			0	0	0	0	0	0	

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.

Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	231,280	-	231,280			-	231,280	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-			-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	259,417	-	259,417			-	259,417	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	0	-	-			-	-	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	1,497,576	-	1,497,576			-	1,497,576	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-			-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		231,280	231,280	-			231,280	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		0	-	-			-	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-			-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		259,417	259,417	-			259,417	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		0	-	-			-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		1,497,576	1,497,576	-			1,497,576	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0							Interfund Transfers, To Cafeteria Fund From General Fund
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0							Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0							Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			1,988,273	1,988,273	0	0	1,988,273	1,988,273	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.

Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		213,272	-	213,272			-	213,272	Due From Other Funds
9610		208,518	208,518	-			208,518	-	Due To Other Funds
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
9310		0	-	-			-	-	Due From Other Funds
9610		4,754	4,754	-			4,754	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0							Due From Other Funds
9610		0							Due To Other Funds
TOTALS			213,272	213,272	0	0	213,272	213,272	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000				678,027		678,027	-	Instruction
n/a	2100				28,713		28,713	-	Instructional Supervision and Administration
n/a	2420				12,321		12,321	-	Instructional Library, Media and Technology
n/a	2700				102,738		102,738	-	School Site Administration
n/a	3600				17,435		17,435	-	Home-to-School Transportation
n/a	3700				18,131		18,131	-	Food Services
n/a	3900				63,627		63,627	-	All Other Pupil Services
n/a	4000							-	Ancillary Services
n/a	5000							-	Community Services
n/a	6000							-	Enterprise Activities
n/a	7200				19,886		19,886	-	All Other General Administration
n/a	7700				1,395		1,395	-	Centralized Data Processing
n/a	8100				47,654		47,654	-	Plant Services
9664						989,927	-	989,927	Net OPEB Obligation
TOTALS					989,927	989,927	989,927	989,927	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000						-	-	Instruction
n/a	2100						-	-	Instructional Supervision and Administration
n/a	2420						-	-	Instructional Library, Media and Technology
n/a	2700						-	-	School Site Administration
n/a	3600						-	-	Home-to-School Transportation
n/a	3700						-	-	Food Services
n/a	3900						-	-	All Other Pupil Services
n/a	4000						-	-	Ancillary Services
n/a	5000						-	-	Community Services
n/a	6000						-	-	Enterprise Activities
n/a	7200						-	-	All Other General Administration
n/a	7700						-	-	Centralized Data Processing
n/a	8100						-	-	Plant Services
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]						-	-	General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]						-	-	Program Revenues: Capital Grants and Contributions
9669							-	-	Other General Long-Term Debt
TOTALS							0	0	

Entry BB001 Capital Assets

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	6,825,717		Land
9420	10,038,179		Land Improvements
9425		1,614,934	Accumulated Depreciation - Land Improvements
9430	99,555,031		Buildings
9435		15,452,022	Accumulated Depreciation - Buildings
9440	13,313,780		Equipment
9445		10,067,432	Accumulated Depreciation - Equipment
9450	9,535,926		Work In Progress
979Z	-	112,134,245	Fund Balance/Net Assets
Total	139,268,633	139,268,633	

Entry BB002 Long-Term Liabilities

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and deferred charges for debt issuance costs.

Object	Debit	Credit	Account Description
9330	1,017,889		Prepaid Expense
9661		61,459,281	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		5,642,293	Net OPEB Obligation
9665		371,845	Compensated Absences Payable
9666		2,010,000	COPs Payable
9667		224,690	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669		1,795,098	Other General Long-Term Debt
979Z	70,485,318	-	Fund Balance/Net Assets
Total	71,503,207	71,503,207	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
01	0000	0	1110	1000	6400	5,544.06
Total, Instruction (Functions 1000-1999)						<u>5,544.06</u>
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>0.00</u>
01	0000	0	0000	2420	6400	38,662.44
Total, Instructional Library, Media, and Technology (Function 2420)						<u>38,662.44</u>
Total, School Site Administration (Function 2700)						<u>0.00</u>
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>0.00</u>
01	3200	0	0000	3600	6400	27,070.93
01	7230	0	0000	3600	6400	8,400.61
01	7230	0	0000	3600	6500	283,586.62
01	7240	0	5750	3600	6400	6,072.00
Total, Home-to-School Transportation (Function 3600)						<u>325,130.16</u>
13	5310	0	0000	3700	6400	24,681.06
Total, Food Services (Function 3700)						<u>24,681.06</u>
01	0000	0	1110	4000	6400	27,287.37
Total, Ancillary Services (Functions 4000-4999)						<u>27,287.37</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
Total, All Other General Administration (Functions 7000-7999 except 7700)						<u>0.00</u>
Total, Centralized Data Processing (Function 7700)						<u>0.00</u>
01	0000	0	0000	8100	6400	15,238.69
01	0000	0	0000	8200	6400	12,261.57
01	8150	0	0000	8100	6400	76,558.73
Total, Plant Services (Functions 8000-8999 except 8500)						<u>104,058.99</u>
14	0000	0	0000	8500	6200	146,206.55
21	0000	0	0000	8500	4400	1,579.78
21	0000	0	0000	8500	5800	816.20

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
21	0000	0	0000	8500	5900	37.80
21	0000	0	0000	8500	6100	7,003.00
21	0000	0	0000	8500	6200	3,058,772.72
21	0000	0	0000	8500	6400	153,006.30
21	9010	0	0000	8500	5800	6,956.00
21	9010	0	0000	8500	5900	20.59
21	9010	0	0000	8500	6100	10,244.77
21	9010	0	0000	8500	6200	1,049,307.98
35	0000	0	0000	8500	6200	<u>533,762.00</u>
Total, Facilities Acquisition and Construction (Function 8500)						<u>4,967,713.69</u>
						<u><u>5,493,077.77</u></u>

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Certificated Personnel Salaries (Objects 1000-1999)						<u>0.00</u>
Total, Classified Personnel Salaries (Objects 2000-2999)						<u>0.00</u>
Total, Employee Benefits (Objects 3000-3999)						<u>0.00</u>
Total, Books and Supplies (Objects 4000-4999 except 4400)						<u>0.00</u>
21	0000	0	0000	8500	4400	1,579.78
Total, Noncapitalized Equipment (Object 4400)						<u>1,579.78</u>
21	0000	0	0000	8500	5800	816.20
21	0000	0	0000	8500	5900	37.80
21	9010	0	0000	8500	5800	6,956.00
21	9010	0	0000	8500	5900	20.59
Total, Services and Other Operating Expenditures (Objects 5000-5999)						<u>7,830.59</u>
21	0000	0	0000	8500	6100	7,003.00
21	9010	0	0000	8500	6100	10,244.77
Total, Land (Object 6100)						<u>17,247.77</u>
Total, Land Improvements (Object 6170)						<u>0.00</u>
14	0000	0	0000	8500	6200	146,206.55
21	0000	0	0000	8500	6200	3,058,772.72
21	9010	0	0000	8500	6200	1,049,307.98
35	0000	0	0000	8500	6200	533,762.00
Total, Buildings and Improvement of Buildings (Object 6200)						<u>4,788,049.25</u>
Total, Books and Media for New School Libraries (Object 6300)						<u>0.00</u>
01	0000	0	0000	2420	6400	38,662.44
01	0000	0	0000	8100	6400	15,238.69
01	0000	0	0000	8200	6400	12,261.57
01	0000	0	1110	1000	6400	5,544.06
01	0000	0	1110	4000	6400	27,287.37
01	3200	0	0000	3600	6400	27,070.93
01	7230	0	0000	3600	6400	8,400.61
01	7240	0	5750	3600	6400	6,072.00
01	8150	0	0000	8100	6400	76,558.73
13	5310	0	0000	3700	6400	24,681.06
21	0000	0	0000	8500	6400	153,006.30
Total, Equipment (Object 6400)						<u>394,783.76</u>

By Object

Fund	Resource	Project Year	Goal	Function	Object	Value
01	7230	0	0000	3600	6500	283,586.62
Total, Equipment Replacement (Object 6500)						283,586.62
						5,493,077.77

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net assets.			
	Land Improvements	9420	11,488	
	Buildings	9430	695,768	
	Equipment	9440	498,077	
	Work In Progress	9450	4,287,745	
	Instruction	1000		5,544
	Instructional Library, Media and Technology	2420		38,662
	Home-to-School Transportation	3600		325,130
	Food Services	3700		24,681
	Ancillary Services	4000		27,287
	Plant Services	8100		104,059
	Facilities Acquisition and Construction	8500		4,967,714
	Unbalanced	Total	5,493,078	5,493,077

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9661	1,103,404	
	COPS Payable	9666	50,000	
	Capital Leases Payable	9667	123,678	
	Debt Service-Principal	9101		1,277,082
		Total	1,277,082	1,277,082

Entry #	Object	Function	Debit	Credit
CE003	Debt Issuance			
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.			
			Total	0
			0	0

Entry #	Object	Function	Debit	Credit
CE004	Donated and Contributed Capital Assets			
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.			
			Total	0
			0	0

Entry #	Object	Function	Debit	Credit
CE005 Disposal of Capital Assets				
To report sales and disposals of capital assets and any resulting gain or loss.				
All Other General Administration		7200	7,268	
Accumulated Depreciation - Equipment	9445		229,500	
Sale of Equipment and Supplies (General Revenues)	8631			7,268
Equipment	9440			229,500
		Total	236,768	236,768

Entry #	Object	Function	Debit	Credit
CE006 Earned But Unavailable Revenues				
To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.				
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE007 Elimination of Revenues Relating to Prior Periods				
To eliminate certain revenues and deferred revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.				
			Total	0

Entry #	Object	Function	Debit	Credit
CE008 Liability for Unmatured Interest on Long-Term Debt				
In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.				
Debt Service - Interest		9102	979,083	
General Obligation Bonds Payable	9661		1,510	
Accounts Payable	9500			980,593
			Total	980,593

Entry #	Object	Function	Debit	Credit
CE009 Liability for Compensated Absences				
To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.				
Home-to-School Transportation		3600	340	
All Other Pupil Services		3900	1,263	
Plant Services		8100	3,237	
Compensated Absences Payable	9665		10,878	
Instructional Supervision and Administration		2100		3,298
Instructional Library, Media and Technology		2420		2,897
School Site Administration		2700		452
Food Services		3700		876
All Other General Administration		7200		8,195
			Total	15,718

Entry #	Object	Function	Debit	Credit
CE010 Expenditures Relating to Prior Periods				
To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.				
Fund Balance/Net Assets	979Z		982,431	
Debt Service - Interest		9102		982,431
		Total	982,431	982,431

Entry #	Object	Function	Debit	Credit
CE011 Adjustments to Work in Progress				
To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.				
Land Improvements	9420		2,602,327	
Buildings	9430		7,666,968	
Work in Progress	9450			10,269,295
		Total	10,269,295	10,269,295

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Depreciation (Unallocated)		0000	3,806,964	
Accumulated Depreciation - Land Improvements	9425			548,827
Accumulated Depreciation - Buildings	9435			2,084,134
Accumulated Depreciation - Equipment	9445			1,174,003
		Total	3,806,964	3,806,964

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.				
Debt Service - Issue Costs		9103	60,715	
Other General Long-Term Debt	9669		113,929	
Debt Service - Interest		9102		113,929
Prepaid Expense	9330			60,715
		Total	174,644	174,644

Entry #	Object	Function	Debit	Credit
CE014	Incorporation of Assets and Liabilities of Internal Service Funds			
	To incorporate assets and liabilities of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
	Cash in County Treasury	9110	787,634	
	Fair Value Adjustment to Cash in County Treasury	9111	1,693	
	Cash In Banks	9120	131,145	
	Due to Other Funds	9610		4,754
	Fund Balance/Net Assets	979Z		915,718
		Total	920,472	920,472

Entry #	Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA			
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
	Fund Balance/Net Assets	979Z	80,878	
	Instruction	1000		58,797
	Instructional Supervision and Administration	2100		1,242
	Instructional Library, Media and Technology	2420		1,688
	School Site Administration	2700		2,956
	Home-to-School Transportation	3600		259
	Food Services	3700		622
	All Other Pupil Services	3900		6,000
	All Other General Administration	7200		2,936
	Centralized Data Processing	7700		287
	Plant Services	8100		6,091
		Total	80,878	80,878

Entry #	Object	Function	Debit	Credit
CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.				
Governmental Funds (Funds 01-60)				
Proprietary Funds:				
Enterprise Funds (Funds 61-65)				
Proprietary Funds:				
Internal Service Funds (Funds 66-70)				
Fiduciary Funds (Funds 71-95)				
Total			0	0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances Involving Fiduciary Funds			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds:			
	Enterprise Funds (Funds 61-65)			
	Proprietary Funds:			
	Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			Total	0 0

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, Between General Fund and Special Reserve Fund	8912	231,280	
	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds	8915	259,417	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	1,497,576	
	Interfund Transfers	9300		1,988,273
		Total	1,988,273	1,988,273

Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
	Due To Other Funds	9610	213,272	
	Due From Other Funds	9310		213,272
		Total	213,272	213,272

Entry #	Object	Function	Debit	Credit
CE021	Postemployment Benefits Other Than Pensions (OPEB)			
	To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.			
	Instruction	1000	678,027	
	Instructional Supervision and Administration	2100	28,713	
	Instructional Library, Media and Technology	2420	12,321	
	School Site Administration	2700	102,738	
	Home-to-School Transportation	3600	17,435	
	Food Services	3700	18,131	
	All Other Pupil Services	3900	63,627	
	All Other General Administration	7200	19,886	
	Centralized Data Processing	7700	1,395	
	Plant Services	8100	47,654	
	Net OPEB Obligation	9664		989,927
		Total	989,927	989,927

Entry #	Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
		Total	0	0