

FULLERTON SCHOOL DISTRICT

BUSINESS SERVICES DIVISION

DATE: September 13, 2011

TO: Board of Trustees
Mitch Hovey, Ed.D.

FROM: Susan Cross Hume, CPA, CIA
Assistant Superintendent
Business Services

SUBJECT: 2010-11 UNAUDITED ACTUALS REPORT

The Unaudited Actuals Report is one of three financial statements school districts are required to report to the State and provide to the public annually. Each report presents the actual results of financial operations for the year-to-date. The report presents information so that the District, County Office of Education, and State can review the District's fiscal viability for the current and two subsequent fiscal years. The three reports and the fiscal period reported are as follows:

<u>Report</u>	<u>Period Covered</u>	<u>Filing Date</u>
First Interim	July 1 – October 31	December 15
Second Interim	July 1 – January 31	March 15
Unaudited Actuals	July 1 – June 30	September 15

The Unaudited Actuals Report presents the final financial results for the fiscal year. The report presents detailed financial statements for each fund and account group of the District. Also included in the report is information concerning attendance, revenue limit, long-term debt, and other accounting and statistical information. The Unaudited Actuals Report provides the financial information that will be audited by our independent auditors, and that will be the basis of our annual Audit Report.

Report Format: The format for our annual financial reporting is dictated to us by the State. The State provides each district with a computer program to utilize their mandated format. The required format is very detailed; the actual report is over 100 pages long. For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures, and Changes in Fund Balance for each fund. This statement reports actual results of operations for the fiscal years ended June 30, 2010 and 2011.

District Funds: All District funds, except for ASBs, are reported on the Unaudited Actuals Report. The District operates the following funds:

General Fund: The main operating fund of the District. All activities that are not required to be recorded in another fund are reported here. The majority of the dollar transactions of the District are recorded in the General Fund.

Child Development Fund: Reports financial activity related to Federal, State, and parent-funded childcare programs run by the District.

Cafeteria Fund: Reports all financial activity from District Nutrition Services operations.

Deferred Maintenance Fund: Reports revenues received from the State Deferred Maintenance Program and expenditures made for District facilities major maintenance projects.

Special Reserve Fund for Other Than Capital Outlay Projects: Reports revenues received from Mandated Cost reimbursements periodically received from the State.

Special Reserve Fund for Post-employment Benefits: Reports resources set aside by the District to fund liabilities for post-employment benefits (as required to be recognized by Governmental Accounting Standards Board Statement No. 45) provided to District retirees.

Building Fund: Reports receipts from sales of capital facilities bonds and expenditures for facilities projects.

Capital Facilities Fund: Reports revenues received from developer fees and capital expenditures made necessary by growth in student enrollment.

Special Reserved Fund for Capital Outlay Projects: Used to record (1) funds reserved by the District to cover potential laptop program debt, and (2) receipt of redevelopment fees.

Self-Insurance Fund: The Self-Insurance Fund consists of three sub-funds: Dental, Property and Liability, and Workers' Compensation. These funds account for the financial activities of these self-insurance risks assumed by the District.

Capital Projects Fund-Blended Component Units: Reports revenues and expenditures from the District's two Community Facility Districts (CFDs): District No. 2000-1 (Van Daele, District 40) and District No. 2001-1 (Amerige Heights, District 48).

Bond Interest and Redemption Fund: Reports taxes collected and repayment of capital improvement bonds.

The District is required to use Governmental Accounting Standards, which means that funds are kept on a modified accrual basis. In general, this means that only current receivables and payables are accrued. Long-term assets and liabilities are accounted for separately in two account groups:

Long-Term Debt Group of Accounts: Records debt that entails a multi-year commitment.

Fixed Assets Group of Accounts: Records capitalized fixed assets (buildings, land, equipment) and associated depreciation.

Financial Summary: The total General Fund experienced a net increase in the ending Fund Balance for the year. Although the Unrestricted Fund experienced an excess of revenues over expenditures and other financing sources and uses, the Restricted Fund incurred a small deficit for the year (resulting from the net spending-down of prior year categorical balances). Summary results were as follows:

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total General Fund</u>
Revenues	\$76,653,715	\$24,090,299	\$100,744,014
Expenditures	(66,020,786)	(30,819,806)	(96,840,592)
Interfund Transfer In	33,000	-	33,000
Interfund Transfer Out	(1,091,933)	-	(1,091,933)
Encroachment	(6,699,563)	6,699,563	-
Net Increase (Decrease) in Fund Balance	<u>\$2,874,433</u>	<u>\$(29,945)</u>	<u>\$2,844,489</u>

Ending Fund Balance: This provides the District with a General Fund ending fund balance of \$17,838,304. This is comprised of:

Reserved Amounts	\$ 1,731,257
Legally Restricted Balances	2,186,780
Designated Balances	3,222,962
Designated for Economic Uncertainties	<u>10,697,305</u>
TOTAL	<u><u>\$17,838,304</u></u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 UNRESTRICTED GENERAL FUND
 2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ 61,389,842	\$ 65,220,661
Federal Revenues	\$ 114,724	\$ 156,298
State Revenues	\$ 10,449,247	\$ 10,204,075
Other Local Revenues	\$ 1,331,632	\$ 1,072,682
Total Revenues	<u>\$ 73,285,445</u>	<u>\$ 76,653,715</u>
Expenditures		
Certificated Salaries	\$ 38,455,363	\$ 38,034,083
Classified Salaries	\$ 7,807,079	\$ 7,756,751
Employee Benefits	\$ 13,583,979	\$ 14,117,289
Books and Supplies	\$ 1,448,473	\$ 1,741,733
Services and Other Operating	\$ 3,187,977	\$ 4,048,147
Capital Outlay	\$ 3,308	\$ -
Other Outgo	\$ 995,642	\$ 941,954
Direct Support	\$ (876,036)	\$ (619,170)
Total Expenditures	<u>\$ 64,605,784</u>	<u>\$ 66,020,786</u>
Excess (deficiency) of revenues over expenditures	\$ 8,679,660	\$ 10,632,929
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 963,000	\$ 33,000
Interfund Transfers Out	\$ 513,260	\$ 1,091,933
Contributions	\$ (7,003,852)	\$ (6,699,563)
Total Other Financing Sources (Uses)	<u>\$ (6,554,113)</u>	<u>\$ (7,758,496)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 2,125,548	\$ 2,874,433
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Beginning Fund Balance	\$ 10,651,543	\$ 12,777,091
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 10,651,543	\$ 12,777,091
Ending Fund Balance	<u>\$ 12,777,091</u>	<u>\$ 15,651,524</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	\$ 163,611	\$ 105,408
Reserve for Prepaid Exp	\$ 1,478,231	\$ 1,525,849
Desig for Econ Uncertainties	\$ 6,402,488	\$ 10,697,306
Other Designations	\$ 4,632,761	\$ 3,222,962
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 12,777,091</u>	<u>\$ 15,651,524</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 RESTRICTED GENERAL FUND
 2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ 1,687,644	\$ 1,949,145
Federal Revenues	\$ 8,562,960	\$ 8,581,470
State Revenues	\$ 5,640,599	\$ 5,737,805
Other Local Revenues	\$ 7,978,351	\$ 7,821,878
Total Revenues	<u>\$ 23,869,554</u>	<u>\$ 24,090,299</u>
Expenditures		
Certificated Salaries	\$ 14,024,152	\$ 10,314,125
Classified Salaries	\$ 7,473,928	\$ 7,147,830
Employee Benefits	\$ 5,926,752	\$ 5,848,125
Books and Supplies	\$ 2,539,537	\$ 2,852,147
Services and Other Operating	\$ 3,397,843	\$ 3,428,604
Capital Outlay	\$ 26,565	\$ 4,000
Other Outgo	\$ 597,164	\$ 749,444
Direct Support	\$ 604,516	\$ 475,531
Total Expenditures	<u>\$ 34,590,458</u>	<u>\$ 30,819,806</u>
Excess (deficiency) of revenues over expenditures	\$ (10,720,904)	\$ (6,729,508)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ 7,003,852	\$ 6,699,563
Total Other Financing Sources (Uses)	<u>\$ 7,003,852</u>	<u>\$ 6,699,563</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (3,717,052)	\$ (29,945)
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Beginning Fund Balance	\$ 5,933,776	\$ 2,216,724
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 5,933,776	\$ 2,216,724
Ending Fund Balance	<u>\$ 2,216,724</u>	<u>\$ 2,186,780</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Reserve for Prepaid Exp	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,216,724	\$ 2,186,780
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,216,724</u>	<u>\$ 2,186,780</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SUMMARY GENERAL FUND
2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ 63,077,486	\$ 67,169,806
Federal Revenues	\$ 8,677,684	\$ 8,737,768
State Revenues	\$ 16,089,846	\$ 15,941,880
Other Local Revenues	\$ 9,309,983	\$ 8,894,560
Total Revenues	\$ 97,154,999	\$ 100,744,014
Expenditures		
Certificated Salaries	\$ 52,479,515	\$ 48,348,208
Classified Salaries	\$ 15,281,007	\$ 14,904,580
Employee Benefits	\$ 19,510,731	\$ 19,965,414
Books and Supplies	\$ 3,988,010	\$ 4,593,880
Services and Other Operating	\$ 6,585,820	\$ 7,476,751
Capital Outlay	\$ 29,873	\$ 4,000
Other Outgo	\$ 1,592,806	\$ 1,691,398
Direct Support	\$ (271,520)	\$ (143,639)
Total Expenditures	\$ 99,196,243	\$ 96,840,592
Excess (deficiency) of revenues over expenditures	\$ (2,041,244)	\$ 3,903,421
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 963,000	\$ 33,000
Interfund Transfers Out	\$ 513,260	\$ 1,091,933
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ 449,740	\$ (1,058,933)
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (1,591,504)	\$ 2,844,489
Beginning Fund Balance		
Beginning Fund Balance	\$ 16,585,319	\$ 14,993,815
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 16,585,319	\$ 14,993,815
Ending Fund Balance	\$ 14,993,815	\$ 17,838,304
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 100,000	\$ 100,000
Reserve for Stores	\$ 163,611	\$ 105,408
Reserve for Prepaid Exp	\$ 1,478,231	\$ 1,525,849
Desig for Econ Uncertainties	\$ 6,402,488	\$ 10,697,306
Other Designations	\$ 4,632,761	\$ 3,222,962
Legally Restricted Fund Balance	\$ 2,216,724	\$ 2,186,780
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 14,993,815	\$ 17,838,304

FULLERTON ELEMENTARY SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 445	\$ 16,760
State Revenues	\$ 1,336,189	\$ 1,406,013
Other Local Revenues	\$ 1,352,918	\$ 1,765,339
Total Revenues	<u>\$ 2,689,552</u>	<u>\$ 3,188,112</u>
Expenditures		
Certificated Salaries	\$ 309,470	\$ 315,832
Classified Salaries	\$ 1,486,423	\$ 1,619,920
Employee Benefits	\$ 444,408	\$ 495,331
Books and Supplies	\$ 213,353	\$ 242,665
Services and Other Operating	\$ 55,904	\$ 67,482
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ 84,807	\$ 94,170
Total Expenditures	<u>\$ 2,594,365</u>	<u>\$ 2,835,400</u>
Excess (deficiency) of revenues over expenditures	\$ 95,187	\$ 352,712
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ (150,000)	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (150,000)</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (54,813)	\$ 352,712
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Beginning Fund Balance	\$ 295,577	\$ 240,764
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 295,577	\$ 240,764
Ending Fund Balance	<u>\$ 240,764</u>	<u>\$ 593,476</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 240,764	\$ 593,476
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 240,764</u>	<u>\$ 593,476</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAFETERIA FUND
2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ 2,824,377	\$ 2,973,763
State Revenues	\$ 219,798	\$ 236,892
Other Local Revenues	\$ 1,492,334	\$ 1,340,908
Total Revenues	<u>\$ 4,536,509</u>	<u>\$ 4,551,562</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 1,538,123	\$ 1,454,138
Employee Benefits	\$ 625,621	\$ 595,916
Books and Supplies	\$ 1,830,494	\$ 1,776,990
Services and Other Operating	\$ 157,429	\$ 174,255
Capital Outlay	\$ -	\$ 263,736
Other Outgo	\$ -	\$ -
Direct Support	\$ 186,714	\$ 49,469
Total Expenditures	<u>\$ 4,338,380</u>	<u>\$ 4,314,504</u>
Excess (deficiency) of revenues over expenditures	\$ 198,129	\$ 237,058
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 198,129	\$ 237,058
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Beginning Fund Balance	\$ 782,103	\$ 980,232
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 782,103	\$ 980,232
Ending Fund Balance	<u>\$ 980,232</u>	<u>\$ 1,217,290</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ 1,466	\$ 820
Reserve for Stores	\$ 74,778	\$ 66,110
Reserve for Prepaid Exp	\$ 20,834	\$ 7,031
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 883,155	\$ 1,143,329
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 980,232</u>	<u>\$ 1,217,290</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND
 2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 489,553	\$ 490,710
Other Local Revenues	\$ 25,288	\$ 15,858
Total Revenues	<u>\$ 514,841</u>	<u>\$ 506,568</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 28,880	\$ 26,090
Services and Other Operating	\$ 90,114	\$ 171,379
Capital Outlay	\$ 11,510	\$ 2,857
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 130,504</u>	<u>\$ 200,327</u>
Excess (deficiency) of revenues over expenditures	\$ 384,337	\$ 306,241
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 384,337	\$ 306,241
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Beginning Fund Balance	\$ 1,872,612	\$ 2,256,950
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,872,612	\$ 2,256,950
Ending Fund Balance	<u>\$ 2,256,950</u>	<u>\$ 2,563,191</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 2,256,950	\$ 2,563,191
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,256,950</u>	<u>\$ 2,563,191</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND - OTHER THAN CAPITAL OUTLAY
2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ -	\$ (4,300)
Total Revenues	<u>\$ -</u>	<u>\$ (4,300)</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$ (4,300)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ 679,801
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 679,801</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ 675,501
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Beginning Fund Balance	\$ 3,697,555	\$ 3,697,555
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 3,697,555	\$ 3,697,555
Ending Fund Balance	<u>\$ 3,697,555</u>	<u>\$ 4,373,057</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 3,697,555	\$ 4,373,057
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 3,697,555</u>	<u>\$ 4,373,057</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND- POST EMPLOYMENT BENEFITS
2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 20,813	\$ 12,037
Total Revenues	\$ 20,813	\$ 12,037
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ -	\$ -
Excess (deficiency) of revenues over expenditures	\$ 20,813	\$ 12,037
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 580,000	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ (580,000)	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (559,187)	\$ 12,037
Beginning Fund Balance	\$ 2,405,632	\$ 1,846,445
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,405,632	\$ 1,846,445
Ending Fund Balance	\$ 1,846,445	\$ 1,858,481
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,846,445	\$ 1,858,481
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	\$ 1,846,445	\$ 1,858,481

FULLERTON ELEMENTARY SCHOOL DISTRICT
 BUILDING FUND
 2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 22,277	\$ 7,390
Total Revenues	<u>\$ 22,277</u>	<u>\$ 7,390</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 257	\$ 896
Services and Other Operating	\$ 27,857	\$ 172
Capital Outlay	\$ 436,421	\$ 371,319
Other Outgo	\$ 900,883	\$ 635,348
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 1,365,418</u>	<u>\$ 1,007,735</u>
Excess (deficiency) of revenues over expenditures	\$ (1,343,141)	\$ (1,000,345)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 527,843	\$ 420,638
Interfund Transfers Out	\$ 233,000	\$ 33,000
Other Sources	\$ 402,032	\$ 319,000
Total Other Financing Sources (Uses)	<u>\$ 696,875</u>	<u>\$ 706,638</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (646,265)</u>	<u>\$ (293,708)</u>
Beginning Fund Balance	\$ 2,470,585	\$ 1,824,320
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 2,470,585	\$ 1,824,320
Ending Fund Balance	<u>\$ 1,824,320</u>	<u>\$ 1,530,612</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,824,320	\$ 1,530,612
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,824,320</u>	<u>\$ 1,530,612</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 CAPITAL FACILITIES FUND
 2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 133,501	\$ 64,902
Total Revenues	<u>\$ 133,501</u>	<u>\$ 64,902</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ 29,057	\$ 15,275
Services and Other Operating	\$ 26,608	\$ 104,651
Capital Outlay	\$ 84,322	\$ 479,979
Other Outgo	\$ (12,734)	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 127,253</u>	<u>\$ 599,905</u>
Excess (deficiency) of revenues over expenditures	\$ 6,247	\$ (535,003)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 6,247	\$ (535,003)
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Beginning Fund Balance	\$ 1,622,950	\$ 1,629,198
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,622,950	\$ 1,629,198
Ending Fund Balance	<u>\$ 1,629,198</u>	<u>\$ 1,094,194</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,629,198	\$ 1,094,194
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,629,198</u>	<u>\$ 1,094,194</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND- CAPITAL OUTLAY PROJECTS
2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 217,407	\$ 234,589
Total Revenues	<u>\$ 217,407</u>	<u>\$ 234,589</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 3,703	\$ 3,890
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 3,703</u>	<u>\$ 3,890</u>
Excess (deficiency) of revenues over expenditures	\$ 213,704	\$ 230,699
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ 14,583	\$ 8,506
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	<u>\$ (14,583)</u>	<u>\$ (8,506)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 199,121	\$ 222,193
<hr/>		
Beginning Fund Balance	\$ 1,719,104	\$ 1,918,225
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,719,104	\$ 1,918,225
Ending Fund Balance	<u>\$ 1,918,225</u>	<u>\$ 2,140,418</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,918,225	\$ 2,140,418
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,918,225</u>	<u>\$ 2,140,418</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS
 2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 1,159,508	\$ 1,061,894
Total Revenues	<u>\$ 1,159,508</u>	<u>\$ 1,061,894</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ 323,929	\$ 318,323
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 719,904	\$ 718,852
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 1,043,833</u>	<u>\$ 1,037,175</u>
Excess (deficiency) of revenues over expenditures	\$ 115,675	\$ 24,718
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Uses	\$ 27,355	\$ 44,568
Total Other Financing Sources (Uses)	<u>\$ (27,355)</u>	<u>\$ (44,568)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 88,321	\$ (19,849)
<hr/>		
Beginning Fund Balance	\$ 1,426,094	\$ 1,514,414
Audit Adjustment	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 1,426,094	\$ 1,514,414
Ending Fund Balance	<u>\$ 1,514,414</u>	<u>\$ 1,494,565</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,514,414	\$ 1,494,565
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 1,514,414</u>	<u>\$ 1,494,565</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 BOND INTEREST AND REDEMPTION FUND
 2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ 32,341	\$ 33,680
Other Local Revenues	\$ 3,318,070	\$ 3,474,999
Total Revenues	<u>\$ 3,350,411</u>	<u>\$ 3,508,679</u>
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Books and Supplies	\$ -	\$ -
Services and Other Operating	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Other Outgo	\$ 3,216,750	\$ 2,795,805
Direct Support	\$ -	\$ -
Total Expenditures	<u>\$ 3,216,750</u>	<u>\$ 2,795,805</u>
Excess (deficiency) of revenues over expenditures	\$ 133,661	\$ 712,874
Other Financing Sources (Uses)		
Interfund Transfers In	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -
Other Sources	\$ -	\$ 9,024
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ 9,024</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 133,661	\$ 721,898
<hr/>		
Beginning Fund Balance	\$ 2,236,022	\$ 2,371,941
Other Restatements	\$ 2,258	\$ 1,528
Adjusted Beginning Fund Balance	\$ 2,238,280	\$ 2,373,469
Ending Fund Balance	<u>\$ 2,371,941</u>	<u>\$ 3,095,367</u>
<i>Components of Ending Fund Balance:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,371,941	\$ 3,095,367
Undesignated	\$ -	\$ -
Total Ending Fund Balance	<u>\$ 2,371,941</u>	<u>\$ 3,095,367</u>

FULLERTON ELEMENTARY SCHOOL DISTRICT
 SELF INSURANCE FUND
 2010-11

	Unaudited Actuals 2009-10	Unaudited Actuals 2010-11
Revenues		
Revenue Limit	\$ -	\$ -
Federal Revenues	\$ -	\$ -
State Revenues	\$ -	\$ -
Other Local Revenues	\$ 961,750	\$ 1,437,633
Total Revenues	\$ 961,750	\$ 1,437,633
Expenditures		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ 75,101	\$ 74,678
Employee Benefits	\$ 25,812	\$ 26,751
Books and Supplies	\$ 165,144	\$ 98,779
Services and Other Operating	\$ 969,351	\$ 1,309,208
Capital Outlay	\$ -	\$ -
Other Outgo	\$ -	\$ -
Direct Support	\$ -	\$ -
Total Expenditures	\$ 1,235,408	\$ 1,509,416
Excess (deficiency) of revenues over expenditures	\$ (273,658)	\$ (71,783)
Other Financing Sources (Uses)		
Interfund Transfers In	\$ 200,000	\$ -
Interfund Transfers Out	\$ 200,000	\$ -
Contributions	\$ -	\$ -
Total Other Financing Sources (Uses)	\$ -	\$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (273,658)	\$ (71,783)
Beginning Net Assets	\$ 1,858,486	\$ 1,584,828
Audit Adjustment	\$ -	\$ 208,587
Adjusted Beginning Net Assets	\$ 1,858,486	\$ 1,793,415
Ending Net Assets	\$ 1,584,828	\$ 1,721,632
<i>Components of Ending Net Assets:</i>		
Reserve for Revolving Cash	\$ -	\$ -
Reserve for Stores	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -
Other Designations	\$ 1,584,828	\$ 1,721,632
Legally Restricted Fund Balance	\$ -	\$ -
Undesignated	\$ -	\$ -
Total Ending Net Assets	\$ 1,584,828	\$ 1,721,632

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 *Shirley D. [Signature]*
Clerk/Secretary of the Governing Board
(Original signature required)

Date of Meeting: Sep. 13, 2011

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	65,220,660.95	1,949,145.00	67,169,805.95	65,767,780.00	1,949,426.00	67,717,206.00	0.8%
2) Federal Revenue		8100-8299	156,297.80	8,581,470.29	8,737,768.09	156,298.00	7,988,693.00	8,144,991.00	-6.8%
3) Other State Revenue		8300-8599	10,204,074.51	5,737,805.06	15,941,879.57	10,187,631.00	5,554,076.00	15,741,707.00	-1.3%
4) Other Local Revenue		8600-8799	1,072,681.81	7,821,878.32	8,894,560.13	483,160.00	7,164,293.00	7,647,453.00	-14.0%
5) TOTAL, REVENUES			76,653,715.07	24,090,298.67	100,744,013.74	76,594,869.00	22,656,488.00	99,251,357.00	-1.5%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	38,034,082.53	10,314,125.27	48,348,207.80	39,602,872.00	12,172,769.00	51,775,641.00	7.1%
2) Classified Salaries		2000-2999	7,756,750.54	7,147,829.94	14,904,580.48	8,063,586.00	7,635,281.00	15,698,867.00	5.3%
3) Employee Benefits		3000-3999	14,117,289.13	5,848,124.60	19,965,413.73	15,984,212.00	6,576,866.00	22,561,078.00	13.0%
4) Books and Supplies		4000-4999	1,741,732.87	2,852,147.27	4,593,880.14	2,036,834.00	1,581,960.00	3,618,794.00	-21.2%
5) Services and Other Operating Expenditures		5000-5999	4,048,147.20	3,428,604.13	7,476,751.33	4,367,974.00	3,229,563.00	7,597,537.00	1.6%
6) Capital Outlay		6000-6999	0.00	4,000.00	4,000.00	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	941,953.59	749,444.41	1,691,398.00	565,798.00	809,731.00	1,375,529.00	-18.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(619,169.83)	475,530.63	(143,639.20)	(588,361.00)	361,277.00	(227,084.00)	58.1%
9) TOTAL, EXPENDITURES			66,020,786.03	30,819,806.25	96,840,592.28	70,032,915.00	32,367,447.00	102,400,362.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			10,632,929.04	(6,729,507.58)	3,903,421.46	6,561,954.00	(9,710,959.00)	(3,149,005.00)	-180.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	33,000.00	0.00	33,000.00	1,674,000.00	0.00	1,674,000.00	4972.7%
b) Transfers Out		7600-7629	1,091,932.64	0.00	1,091,932.64	257,160.00	0.00	257,160.00	-76.4%
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	(6,699,562.99)	6,699,562.99	0.00	(9,710,959.00)	9,710,959.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,758,495.63)	6,699,562.99	(1,058,932.64)	(8,294,119.00)	9,710,959.00	1,416,840.00	-233.8%

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)			2,874,433.41	(29,944.59)	2,844,488.82	(1,732,165.00)	0.00	(1,732,165.00)	-160.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited									
		9791	12,777,090.94	2,216,724.32	14,993,815.26	15,651,524.35	2,186,779.73	17,838,304.08	19.0%
b) Audit Adjustments									
		9793	(50,000.00)	0.00	(50,000.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)									
			12,727,090.94	2,216,724.32	14,943,815.26	15,651,524.35	2,186,779.73	17,838,304.08	19.4%
d) Other Restatements									
		9795	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)									
			12,777,090.94	2,216,724.32	14,993,815.26	15,651,524.35	2,186,779.73	17,838,304.08	19.0%
2) Ending Balance, June 30 (E + F1e)									
			15,651,524.35	2,186,779.73	17,838,304.08	13,919,359.35	2,186,779.73	16,106,139.08	-9.7%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
		9711	100,000.00	0.00	100,000.00				
		9712	105,407.91	0.00	105,407.91				
		9713	1,525,848.71	0.00	1,525,848.71				
		9719	0.00	0.00	0.00				
		9730	0.00	0.00	0.00				
		9740	0.00	2,186,779.73	2,186,779.73				
b) Designated Amounts									
Designated for Economic Uncertainties									
		9770	10,697,305.80	0.00	10,697,305.80				
Designated for the Unrealized Gains of Investments and Cash in County Treasury									
		9775	0.00	0.00	0.00				
Other Designations									
		9780	3,222,961.93	0.00	3,222,961.93				
	0000	9780	450,000.00		450,000.00				
	0000	9780	1,774,492.00		1,774,492.00				
	0000	9780	43,558.87		43,558.87				
	0000	9780	166,735.98		166,735.98				
	0000	9780	20,779.11		20,779.11				
	0000	9780	30,713.47		30,713.47				
	0000	9780	35,430.00		35,430.00				
	0000	9780	5,392.97		5,392.97				
	0000	9780	336,258.32		336,258.32				
	0000	9780	1,664.12		1,664.12				
	0000	9780	187,820.11		187,820.11				
	0000	9780	77,016.98		77,016.98				
	0000	9780	93,100.00		93,100.00				
c) Undesignated Amount									
		9790	0.00	0.00	0.00				
d) Unappropriated Amount									
		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
		9711				100,000.00	0.00	100,000.00	
		9712				140,000.00	0.00	140,000.00	
		9713				1,479,000.00	0.00	1,479,000.00	
		9719				0.00	0.00	0.00	
b) Restricted							2,186,779.73	2,186,779.73	
		9740				0.00	2,186,779.73	2,186,779.73	
c) Committed									
Stabilization Arrangements									
		9750				0.00	0.00	0.00	
Other Commitments									
		9760				0.00	0.00	0.00	
d) Assigned									
Other Assignments									
	0000	9780				7,178,831.00	0.00	7,178,831.00	
	0000	9780				4,399,000.00		4,399,000.00	
	0000	9780				450,000.00		450,000.00	
	0000	9780				1,331,362.00		1,331,362.00	
	0000	9780				43,559.00		43,559.00	
	0000	9780				166,736.00		166,736.00	
	0000	9780				20,779.00		20,779.00	
	0000	9780				30,713.00		30,713.00	
	0000	9780				35,430.00		35,430.00	
	0000	9780				5,393.00		5,393.00	
	0000	9780				336,258.00		336,258.00	
	0000	9780				1,664.00		1,664.00	
	0000	9780				187,820.00		187,820.00	
	0000	9780				77,017.00		77,017.00	
	0000	9780				93,100.00		93,100.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties									
		9789				3,079,726.00	0.00	3,079,726.00	
Unassigned/Unappropriated Amount									
		9790				1,941,802.35	0.00	1,941,802.35	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	6,772,905.97	2,194,275.46	8,967,181.43				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	100,000.00	0.00	100,000.00				
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	14,530,495.40	211,971.09	14,742,466.49				
4) Due from Grantor Government		9290	25,872.79	1,753,584.24	1,779,457.03				
5) Due from Other Funds		9310	167,198.36	1,329.58	168,527.94				
6) Stores		9320	105,407.91	0.00	105,407.91				
7) Prepaid Expenditures		9330	1,525,848.71	0.00	1,525,848.71				
8) Other Current Assets		9340	5,099,688.22	0.00	5,099,688.22				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			28,327,417.36	4,161,160.37	32,488,577.73				
H. LIABILITIES									
1) Accounts Payable		9500	4,802,501.71	1,605,537.92	6,408,039.63				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	79,384.89	64,456.56	143,841.45				
4) Current Loans		9640	5,000,000.00	0.00	5,000,000.00				
5) Deferred Revenue		9650	2,794,006.41	304,386.16	3,098,392.57				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			12,675,893.01	1,974,380.64	14,650,273.65				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,651,524.35	2,186,779.73	17,838,304.08				

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	35,700,360.00	0.00	35,700,360.00	36,201,399.00	0.00	36,201,399.00	1.4%
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	80,288.03	0.00	80,288.03	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	251,263.07	0.00	251,263.07	251,263.00	0.00	251,263.00	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	354,589.19	0.00	354,589.19	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	26,876,051.17	0.00	26,876,051.17	27,927,419.00	0.00	27,927,419.00	3.9%
Unsecured Roll Taxes		8042	1,151,209.29	0.00	1,151,209.29	1,172,915.00	0.00	1,172,915.00	1.9%
Prior Years' Taxes		8043	932,105.33	0.00	932,105.33	911,825.00	0.00	911,825.00	-2.2%
Supplemental Taxes		8044	620,831.41	0.00	620,831.41	617,606.00	0.00	617,606.00	-0.5%
Education Revenue Augmentation Fund (ERAF)		8045	249,776.89	0.00	249,776.89	263,052.00	0.00	263,052.00	5.3%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	555,433.83	0.00	555,433.83				
Community Redevelopment Funds (SB 617/699/1992)		8047	168,921.68	0.00	168,921.68	168,922.00	0.00	168,922.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			66,940,829.89	0.00	66,940,829.89	67,514,401.00	0.00	67,514,401.00	0.9%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,949,145.00)		(1,949,145.00)	(1,949,426.00)		(1,949,426.00)	0.0%
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		1,949,145.00	1,949,145.00		1,949,426.00	1,949,426.00	0.0%
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	228,976.06	0.00	228,976.06	202,805.00	0.00	202,805.00	-11.4%
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			65,220,660.95	1,949,145.00	67,169,805.95	65,767,780.00	1,949,426.00	67,717,206.00	0.8%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	3,172,144.37	3,172,144.37	0.00	2,434,919.00	2,434,919.00	-23.2%
Special Education Discretionary Grants		8182	0.00	408,187.01	408,187.01	0.00	236,373.00	236,373.00	-42.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290		4,411,366.68	4,411,366.68		4,967,147.00	4,967,147.00	12.6%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		26,248.00	26,248.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	156,297.80	563,524.23	719,822.03	156,298.00	350,254.00	506,552.00	-29.6%
TOTAL, FEDERAL REVENUE			156,297.80	8,581,470.29	8,737,768.09	156,298.00	7,988,693.00	8,144,991.00	-6.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement									
Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		401,414.31	401,414.31		401,415.00	401,415.00	0.0%
Economic Impact Aid	7090-7091	8311		2,201,942.00	2,201,942.00		2,006,564.00	2,006,564.00	-8.9%
Spec. Ed. Transportation	7240	8311		599,315.69	599,315.69		599,315.00	599,315.00	0.0%
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	3,414,592.00	0.00	3,414,592.00	3,000,000.00	0.00	3,000,000.00	-12.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	679,801.00	0.00	679,801.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,574,275.49	279,515.17	1,853,790.66	1,532,908.00	241,675.00	1,774,583.00	-4.3%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources									
		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities									
	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant									
	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		465,402.00	465,402.00		510,402.00	510,402.00	9.7%
All Other State Revenue	All Other	8590	4,535,406.02	1,790,215.89	6,325,621.91	5,654,723.00	1,794,705.00	7,449,428.00	17.8%
TOTAL, OTHER STATE REVENUE			10,204,074.51	5,737,805.06	15,941,879.57	10,187,631.00	5,554,076.00	15,741,707.00	-1.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER 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	1,405.85	0.00	1,405.85	3,000.00	0.00	3,000.00	113.4%
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	64,331.84	0.00	64,331.84	54,000.00	0.00	54,000.00	-16.1%
Interest		8660	188,657.34	0.00	188,657.34	80,000.00	0.00	80,000.00	-57.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	51,506.02	0.00	51,506.02	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	69,548.65	69,548.65	0.00	66,000.00	66,000.00	-5.1%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	65,738.34	65,738.34	0.00	12,622.00	12,622.00	-80.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	766,780.76	1,482,803.83	2,249,584.59	346,160.00	447,677.00	793,837.00	-64.7%
Tuition		8710	0.00	196,270.70	196,270.70	0.00	210,000.00	210,000.00	7.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		6,007,516.80	6,007,516.80		6,427,994.00	6,427,994.00	7.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
RCC/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			1,072,681.81	7,821,878.32	8,894,560.13	483,160.00	7,164,293.00	7,647,453.00	-14.0%
TOTAL, REVENUES			76,653,715.07	24,090,298.67	100,744,013.74	76,594,869.00	22,656,488.00	99,251,357.00	-1.5%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	33,829,381.48	7,811,930.00	41,641,311.48	34,658,619.00	10,041,759.00	44,700,378.00	7.3%
Certificated Pupil Support Salaries		1200	328,770.36	1,366,881.30	1,695,651.66	799,575.00	1,065,166.00	1,864,741.00	10.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,797,313.45	1,130,922.83	4,928,236.28	4,068,974.00	1,065,844.00	5,134,818.00	4.2%
Other Certificated Salaries		1900	78,617.24	4,391.14	83,008.38	75,704.00	0.00	75,704.00	-8.8%
TOTAL, CERTIFICATED SALARIES			38,034,082.53	10,314,125.27	48,348,207.80	39,602,872.00	12,172,769.00	51,775,641.00	7.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	148,956.59	3,908,884.26	4,057,840.85	184,625.00	4,292,723.00	4,477,348.00	10.3%
Classified Support Salaries		2200	3,285,476.44	1,947,703.22	5,233,179.66	3,394,566.00	1,918,595.00	5,313,161.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	583,989.72	584,526.29	1,168,516.01	586,681.00	717,388.00	1,304,069.00	11.6%
Clerical, Technical and Office Salaries		2400	3,425,004.95	678,596.07	4,103,601.02	3,551,777.00	681,863.00	4,233,640.00	3.2%
Other Classified Salaries		2900	313,322.84	28,120.10	341,442.94	345,937.00	24,712.00	370,649.00	8.6%
TOTAL, CLASSIFIED SALARIES			7,756,750.54	7,147,829.94	14,904,580.48	8,063,586.00	7,635,281.00	15,698,867.00	5.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,103,206.73	841,786.32	3,944,993.05	3,248,783.00	1,007,780.00	4,256,563.00	7.9%
PERS		3201-3202	757,668.48	658,004.41	1,415,672.89	791,623.00	809,247.00	1,600,870.00	13.1%
OASDI/Medicare/Alternative		3301-3302	1,098,273.49	663,337.32	1,761,610.81	1,187,020.00	773,882.00	1,960,902.00	11.3%
Health and Welfare Benefits		3401-3402	7,619,803.84	2,609,492.05	10,229,295.89	8,163,989.00	3,078,048.00	11,242,037.00	9.9%
Unemployment Insurance		3501-3502	330,367.31	127,835.46	458,202.77	743,725.00	308,477.00	1,052,202.00	129.6%
Workers' Compensation		3601-3602	431,028.04	164,531.91	595,559.95	578,980.00	234,727.00	813,707.00	36.6%
OPEB, Allocated		3701-3702	685,876.93	265,842.51	951,719.44	782,748.00	265,937.00	1,048,685.00	10.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	85,459.31	96,798.75	182,258.06	59,348.00	98,768.00	158,116.00	-13.2%
Other Employee Benefits		3901-3902	5,605.00	420,495.87	426,100.87	427,996.00	0.00	427,996.00	0.4%
TOTAL, EMPLOYEE BENEFITS			14,117,289.13	5,848,124.60	19,965,413.73	15,984,212.00	6,576,866.00	22,561,078.00	13.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	372,285.09	243,950.03	616,235.12	550,000.00	200,000.00	750,000.00	21.7%
Books and Other Reference Materials		4200	0.00	2,533.55	2,533.55	2,000.00	6,942.00	8,942.00	252.9%
Materials and Supplies		4300	1,101,290.80	1,797,518.62	2,898,809.42	1,347,734.00	1,275,073.00	2,622,807.00	-9.5%
Noncapitalized Equipment		4400	268,156.98	808,145.07	1,076,302.05	137,100.00	99,945.00	237,045.00	-78.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,741,732.87	2,852,147.27	4,593,880.14	2,036,834.00	1,581,960.00	3,618,794.00	-21.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	82,735.91	1,884,891.97	1,967,627.88	75,195.00	1,101,762.00	1,176,957.00	-40.2%
Travel and Conferences		5200	138,416.37	157,187.20	295,603.57	167,120.00	188,313.00	355,433.00	20.2%
Dues and Memberships		5300	35,855.80	1,763.45	37,619.25	40,410.00	2,577.00	42,987.00	14.3%
Insurance		5400 - 5450	714,687.76	35,521.45	750,209.21	514,698.00	28,771.00	543,469.00	-27.6%
Operations and Housekeeping Services		5500	1,741,387.33	0.00	1,741,387.33	1,961,753.00	0.00	1,961,753.00	12.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	116,314.15	158,913.87	275,228.02	150,225.00	122,217.00	272,442.00	-1.0%
Transfers of Direct Costs		5710	49,479.20	(49,479.20)	0.00	26,964.00	(26,964.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(78,768.22)	(6,694.80)	(85,463.02)	(71,351.00)	(18,781.00)	(90,132.00)	5.5%
Professional/Consulting Services and Operating Expenditures		5800	1,157,881.14	1,222,088.30	2,379,969.44	1,301,633.00	1,800,569.00	3,102,202.00	30.3%
Communications		5900	90,157.76	24,411.89	114,569.65	201,327.00	31,099.00	232,426.00	102.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,048,147.20	3,428,604.13	7,476,751.33	4,367,974.00	3,229,563.00	7,597,537.00	1.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	4,000.00	4,000.00	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			0.00	4,000.00	4,000.00	0.00	0.00	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	211,653.21	211,653.21	0.00	156,329.00	156,329.00	-26.1%
Payments to County Offices		7142	0.00	537,791.20	537,791.20	0.00	653,402.00	653,402.00	21.5%
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	348,787.90	0.00	348,787.90	325,798.00	0.00	325,798.00	-6.6%
Other Debt Service - Principal		7439	593,165.69	0.00	593,165.69	240,000.00	0.00	240,000.00	-59.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			941,953.59	749,444.41	1,691,398.00	565,798.00	809,731.00	1,375,529.00	-18.7%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(475,530.63)	475,530.63	0.00	(361,277.00)	361,277.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(143,639.20)	0.00	(143,639.20)	(227,084.00)	0.00	(227,084.00)	58.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(619,169.83)	475,530.63	(143,639.20)	(588,361.00)	361,277.00	(227,084.00)	58.1%
TOTAL, EXPENDITURES			66,020,786.03	30,819,806.25	96,840,592.28	70,032,915.00	32,367,447.00	102,400,362.00	5.7%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	1,641,000.00	0.00	1,641,000.00	New
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	33,000.00	0.00	33,000.00	33,000.00	0.00	33,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			33,000.00	0.00	33,000.00	1,674,000.00	0.00	1,674,000.00	4972.7%
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	679,801.00	0.00	679,801.00	0.00	0.00	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	412,131.64	0.00	412,131.64	257,160.00	0.00	257,160.00	-37.6%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,091,932.64	0.00	1,091,932.64	257,160.00	0.00	257,160.00	-76.4%
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	(6,388,959.99)	6,388,959.99	0.00	(9,400,356.00)	9,400,356.00	0.00	0.0%
Contributions from Restricted Revenues		8990	(310,603.00)	310,603.00	0.00	(310,603.00)	310,603.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(6,699,562.99)	6,699,562.99	0.00	(9,710,959.00)	9,710,959.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES									
(a - b + c - d + e)			(7,758,495.63)	6,699,562.99	(1,058,932.64)	(8,294,119.00)	9,710,959.00	1,416,840.00	-233.8%

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	65,220,660.95	1,949,145.00	67,169,805.95	65,767,780.00	1,949,426.00	67,717,206.00	1.7%
2) Federal Revenue		8100-8299	156,297.80	8,581,470.29	8,737,768.09	156,298.00	7,988,693.00	8,144,991.00	-6.8%
3) Other State Revenue		8300-8599	10,204,074.51	5,737,805.06	15,941,879.57	10,187,631.00	5,554,076.00	15,741,707.00	-1.3%
4) Other Local Revenue		8600-8799	1,072,681.81	7,821,878.32	8,894,560.13	483,160.00	7,164,293.00	7,647,453.00	-14.0%
5) TOTAL, REVENUES			76,653,715.07	24,090,298.67	100,744,013.74	76,594,869.00	22,656,488.00	99,251,357.00	-0.9%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		45,473,173.48	20,648,207.46	66,121,380.94	47,755,781.00	21,922,665.00	69,678,446.00	5.4%
2) Instruction - Related Services	2000-2999		8,532,578.90	2,849,955.69	11,382,534.59	9,183,860.00	3,094,410.00	12,278,270.00	7.9%
3) Pupil Services	3000-3999		843,335.91	4,255,191.89	5,098,527.80	1,527,167.00	4,166,266.00	5,693,433.00	11.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.00	6,722.00	0.00	6,722.00	New
7) General Administration	7000-7999		4,200,098.49	495,412.13	4,695,510.62	4,502,835.00	362,231.00	4,865,066.00	3.6%
8) Plant Services	8000-8999		5,908,400.04	1,821,594.67	7,729,994.71	6,490,752.00	2,012,144.00	8,502,896.00	10.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,063,199.21	749,444.41	1,812,643.62	565,798.00	809,731.00	1,375,529.00	-24.1%
10) TOTAL, EXPENDITURES			66,020,786.03	30,819,806.25	96,840,592.28	70,032,915.00	32,367,447.00	102,400,362.00	5.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			10,632,929.04	(6,729,507.58)	3,903,421.46	6,561,954.00	(9,710,959.00)	(3,149,005.00)	-180.7%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	33,000.00	0.00	33,000.00	1,674,000.00	0.00	1,674,000.00	4972.7%
b) Transfers Out		7600-7629	1,091,932.64	0.00	1,091,932.64	257,160.00	0.00	257,160.00	-76.4%
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	(6,699,562.99)	6,699,562.99	0.00	(9,710,959.00)	9,710,959.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,758,495.63)	6,699,562.99	(1,058,932.64)	(8,294,119.00)	9,710,959.00	1,416,840.00	-233.8%

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)			2,874,433.41	(29,944.59)	2,844,488.82	(1,732,165.00)	0.00	(1,732,165.00)	-160.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	12,777,090.94	2,216,724.32	14,993,815.26	15,651,524.35	2,186,779.73	17,838,304.08	19.0%
b) Audit Adjustments		9793	(50,000.00)	0.00	(50,000.00)	0.00	0.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			12,727,090.94	2,216,724.32	14,943,815.26	15,651,524.35	2,186,779.73	17,838,304.08	19.4%
d) Other Restatements		9795	50,000.00	0.00	50,000.00	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,777,090.94	2,216,724.32	14,993,815.26	15,651,524.35	2,186,779.73	17,838,304.08	19.0%
2) Ending Balance, June 30 (E + F1e)			15,651,524.35	2,186,779.73	17,838,304.08	13,919,359.35	2,186,779.73	16,106,139.08	-9.7%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	100,000.00	0.00	100,000.00				
Stores		9712	105,407.91	0.00	105,407.91				
Prepaid Expenditures		9713	1,525,848.71	0.00	1,525,848.71				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	2,186,779.73	2,186,779.73				
b) Designated Amounts									
Designated for Economic Uncertainties		9770	10,697,305.80	0.00	10,697,305.80				
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)		9780	3,222,961.93	0.00	3,222,961.93				
Reserve for FTE's	0000	9780	450,000.00		450,000.00				
Supplementary Retirement Plan	0000	9780	1,774,492.00		1,774,492.00				
Saturday School Attendance Sites 099	0000	9780	43,558.87		43,558.87				
School Based Coord Program 304	0000	9780	166,735.98		166,735.98				
Peer Assistance Review 306	0000	9780	20,779.11		20,779.11				
PE Teacher Incentive Grant 341	0000	9780	30,713.47		30,713.47				
School Safety 352	0000	9780	35,430.00		35,430.00				
Teacher Credentialing 355	0000	9780	5,392.97		5,392.97				
Instructional Materials K-8 380	0000	9780	336,258.32		336,258.32				
Candidate Subsidy Reimb 518	0000	9780	1,664.12		1,664.12				
Saturday School Attendance Central 09	0000	9780	187,820.11		187,820.11				
School Site Labs 102	0000	9780	77,016.98		77,016.98				
Educational Services Carryover	0000	9780	93,100.00		93,100.00				
c) Undesignated Amount			0.00	0.00	0.00				
d) Unappropriated Amount									
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711				100,000.00	0.00	100,000.00	
Stores		9712				140,000.00	0.00	140,000.00	
Prepaid Expenditures		9713				1,479,000.00	0.00	1,479,000.00	
All Others		9719				0.00	0.00	0.00	
b) Restricted									
		9740				0.00	2,186,779.73	2,186,779.73	
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				7,178,831.00	0.00	7,178,831.00	
2011/2012 Reserve State Budget	0000	9780				4,399,000.00		4,399,000.00	
Reserve for FTE's	0000	9780				450,000.00		450,000.00	
Supplementary Retirement Plan	0000	9780				1,331,362.00		1,331,362.00	
Saturday School Attendance Sites 099	0000	9780				43,559.00		43,559.00	
School Based Coord Program 304	0000	9780				166,736.00		166,736.00	
Peer Assistance Review 306	0000	9780				20,779.00		20,779.00	
PE Teacher Incentive Grant 341	0000	9780				30,713.00		30,713.00	
School Safety 352	0000	9780				35,430.00		35,430.00	
Teacher Credentialing 355	0000	9780				5,393.00		5,393.00	
Instructional Materials K-8 380	0000	9780				336,258.00		336,258.00	
Candidate Subsidy Reimb 518	0000	9780				1,664.00		1,664.00	
Saturday School Attendance Central 09	0000	9780				187,820.00		187,820.00	
School Site Labs 102	0000	9780				77,017.00		77,017.00	
Educational Services Carryover	0000	9780				93,100.00		93,100.00	
e) Unassigned/unappropriated									

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)	
Reserve for Economic Uncertainties		9789				3,079,726.00	0.00	3,079,726.00	
Unassigned/Unappropriated Amount		9790				1,941,802.35	0.00	1,941,802.35	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
5640	Medi-Cal Billing Option	236,232.62	236,232.62
6286	English Language Acquisition Program, Teacher Training & Student	0.15	0.15
6300	Lottery: Instructional Materials	250,994.38	250,994.38
6500	Special Education	133,312.68	133,312.68
7090	Economic Impact Aid (EIA)	712,107.23	712,107.23
7400	Quality Education Investment Act	44,848.17	44,848.17
9010	Other Restricted Local	809,284.50	809,284.50
Total, Restricted Balance		2,186,779.73	2,186,779.73

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	16,760.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,406,013.18	1,322,940.00	-5.9%
4) Other Local Revenue		8600-8799	1,765,339.07	1,654,826.00	-6.3%
5) TOTAL, REVENUES			3,188,112.25	2,977,766.00	-6.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	315,831.98	321,026.00	1.6%
2) Classified Salaries		2000-2999	1,619,919.77	1,625,854.00	0.4%
3) Employee Benefits		3000-3999	495,331.29	578,990.00	16.9%
4) Books and Supplies		4000-4999	242,664.55	290,391.00	19.7%
5) Services and Other Operating Expenditures		5000-5999	67,481.93	60,827.00	-9.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	94,170.47	98,098.00	4.2%
9) TOTAL, EXPENDITURES			2,835,399.99	2,975,186.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			352,712.26	2,580.00	-99.3%
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)			352,712.26	2,580.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	240,763.91	593,476.17	146.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			240,763.91	593,476.17	146.5%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			240,763.91	593,476.17	146.5%
2) Ending Balance, June 30 (E + F1e)					
			593,476.17	596,056.17	0.4%
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	593,476.17		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		596,056.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	756,419.16		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	5,518.50		
4) Due from Grantor Government		9290	111,289.18		
5) Due from Other Funds		9310	40,594.71		
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			913,821.55		
H. LIABILITIES					
1) Accounts Payable		9500	176,851.13		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	70,516.14		
4) Current Loans		9640			
5) Deferred Revenue		9650	72,978.11		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			320,345.38		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			593,476.17		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	16,760.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE			16,760.00	0.00	-100.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	759,576.40	772,928.00	1.8%
All Other State Revenue	All Other	8590	646,436.78	550,012.00	-14.9%
TOTAL, OTHER STATE REVENUE			1,406,013.18	1,322,940.00	-5.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	4,547.31	3,000.00	-34.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(85.67)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	1,760,877.43	1,651,826.00	-6.2%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,765,339.07	1,654,826.00	-6.3%
TOTAL, REVENUES			3,188,112.25	2,977,766.00	-6.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	315,831.98	321,026.00	1.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			315,831.98	321,026.00	1.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,348,350.60	1,319,311.00	-2.2%
Classified Support Salaries		2200	40.68	10,500.00	25711.2%
Classified Supervisors' and Administrators' Salaries		2300	172,738.58	168,900.00	-2.2%
Clerical, Technical and Office Salaries		2400	98,789.91	127,143.00	28.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,619,919.77	1,625,854.00	0.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	30,197.22	32,704.00	8.3%
PERS		3201-3202	112,831.62	146,482.00	29.8%
OASDI/Medicare/Alternative		3301-3302	125,047.86	124,430.00	-0.5%
Health and Welfare Benefits		3401-3402	162,588.25	188,698.00	16.1%
Unemployment Insurance		3501-3502	15,086.87	31,193.00	106.8%
Workers' Compensation		3601-3602	18,224.72	23,694.00	30.0%
OPEB, Allocated		3701-3702	6,979.94	8,212.00	17.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	24,374.81	23,577.00	-3.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			495,331.29	578,990.00	16.9%
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	221,437.24	151,962.00	-31.4%
Noncapitalized Equipment		4400	21,227.31	138,429.00	552.1%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			242,664.55	290,391.00	19.7%

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	23,743.79	20,111.00	-15.3%
Dues and Memberships		5300	75.00	900.00	1100.0%
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	19,716.22	1,100.00	-94.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,331.45	12,700.00	22.9%
Professional/Consulting Services and Operating Expenditures		5800	6,328.02	11,520.00	82.0%
Communications		5900	7,287.45	14,496.00	98.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			67,481.93	60,827.00	-9.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	94,170.47	98,098.00	4.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			94,170.47	98,098.00	4.2%
TOTAL, EXPENDITURES			2,835,399.99	2,975,186.00	4.9%

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

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	16,760.00	0.00	-100.0%
3) Other State Revenue		8300-8599	1,406,013.18	1,322,940.00	-5.9%
4) Other Local Revenue		8600-8799	1,765,339.07	1,654,826.00	-6.3%
5) TOTAL, REVENUES			3,188,112.25	2,977,766.00	-6.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,328,225.08	2,285,352.00	-1.8%
2) Instruction - Related Services	2000-2999		389,014.60	565,266.00	45.3%
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		94,170.47	98,098.00	4.2%
8) Plant Services	8000-8999		23,989.84	26,470.00	10.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,835,399.99	2,975,186.00	4.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			352,712.26	2,580.00	-99.3%
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)			352,712.26	2,580.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	240,763.91	593,476.17	146.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			240,763.91	593,476.17	146.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			240,763.91	593,476.17	146.5%
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	593,476.17		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		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		596,056.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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	2,973,762.82	3,008,779.00	1.2%
3) Other State Revenue		8300-8599	236,891.78	220,332.00	-7.0%
4) Other Local Revenue		8600-8799	1,340,907.81	1,359,179.00	1.4%
5) TOTAL, REVENUES			4,551,562.41	4,588,290.00	0.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,454,137.53	1,472,227.00	1.2%
3) Employee Benefits		3000-3999	595,916.27	708,615.00	18.9%
4) Books and Supplies		4000-4999	1,776,990.42	1,716,570.00	-3.4%
5) Services and Other Operating Expenditures		5000-5999	174,255.46	198,434.00	13.9%
6) Capital Outlay		6000-6999	263,735.99	240,000.00	-9.0%
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	49,468.73	128,986.00	160.7%
9) TOTAL, EXPENDITURES			4,314,504.40	4,464,832.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			237,058.01	123,458.00	-47.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			237,058.01	123,458.00	-47.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	980,232.16	1,217,290.17	24.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			980,232.16	1,217,290.17	24.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			980,232.16	1,217,290.17	24.2%
2) Ending Balance, June 30 (E + F1e)					
			1,217,290.17	1,340,748.17	10.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	820.00		
Stores					
		9712	66,109.63		
Prepaid Expenditures					
		9713	7,031.25		
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	1,143,329.29		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		1,340,748.17	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	1,678,510.79		
c) in Revolving Fund		9130	820.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	168.00		
4) Due from Grantor Government		9290	569,138.29		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	66,109.63		
7) Prepaid Expenditures		9330	7,031.25		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,321,777.96		
H. LIABILITIES					
1) Accounts Payable		9500	1,017,620.43		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	86,867.35		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,104,487.78		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,217,290.18		

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	2,973,762.82	3,008,779.00	1.2%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,973,762.82	3,008,779.00	1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	236,891.78	220,332.00	-7.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			236,891.78	220,332.00	-7.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,314,653.71	1,343,584.00	2.2%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,813.10	5,400.00	-20.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	19,441.00	10,195.00	-47.6%
TOTAL, OTHER LOCAL REVENUE			1,340,907.81	1,359,179.00	1.4%
TOTAL, REVENUES			4,551,562.41	4,588,290.00	0.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,288,309.13	1,300,527.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	165,211.00	171,700.00	3.9%
Clerical, Technical and Office Salaries		2400	617.40	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,454,137.53	1,472,227.00	1.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	121,300.66	167,834.00	38.4%
OASDI/Medicare/Alternative		3301-3302	107,349.84	113,625.00	5.8%
Health and Welfare Benefits		3401-3402	275,945.12	314,779.00	14.1%
Unemployment Insurance		3501-3502	11,298.39	23,703.00	109.8%
Workers' Compensation		3601-3602	13,710.24	17,667.00	28.9%
OPEB, Allocated		3701-3702	45,679.18	50,940.00	11.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	20,632.84	20,067.00	-2.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			595,916.27	708,615.00	18.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	179,064.38	175,070.00	-2.2%
Noncapitalized Equipment		4400	27,748.07	3,000.00	-89.2%
Food		4700	1,570,177.97	1,538,500.00	-2.0%
TOTAL, BOOKS AND SUPPLIES			1,776,990.42	1,716,570.00	-3.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	11,600.00	32,400.00	179.3%
Travel and Conferences		5200	11,875.11	10,500.00	-11.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	2,165.82	2,145.00	-1.0%
Operations and Housekeeping Services		5500	56,706.75	55,000.00	-3.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,920.23	77,500.00	65.2%
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	39,444.47	14,889.00	-62.3%
Communications		5900	5,543.08	6,000.00	8.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			174,255.46	198,434.00	13.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	156,886.46	70,000.00	-55.4%
Equipment Replacement		6500	106,849.53	170,000.00	59.1%
TOTAL, CAPITAL OUTLAY			263,735.99	240,000.00	-9.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	49,468.73	128,986.00	160.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			49,468.73	128,986.00	160.7%
TOTAL, EXPENDITURES			4,314,504.40	4,464,832.00	3.5%

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%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,973,762.82	3,008,779.00	1.2%
3) Other State Revenue		8300-8599	236,891.78	220,332.00	-7.0%
4) Other Local Revenue		8600-8799	1,340,907.81	1,359,179.00	1.4%
5) TOTAL, REVENUES			4,551,562.41	4,588,290.00	0.8%
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		4,208,328.92	4,280,846.00	1.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		49,468.73	128,986.00	160.7%
8) Plant Services	8000-8999		56,706.75	55,000.00	-3.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,314,504.40	4,464,832.00	3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			237,058.01	123,458.00	-47.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			237,058.01	123,458.00	-47.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	980,232.16	1,217,290.17	24.2%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			980,232.16	1,217,290.17	24.2%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			980,232.16	1,217,290.17	24.2%
2) Ending Balance, June 30 (E + F1e)			1,217,290.17	1,340,748.17	10.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	820.00		
		9712	66,109.63		
		9713	7,031.25		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	1,143,329.29		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		1,340,748.17	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	490,710.00	440,000.00	-10.3%
4) Other Local Revenue		8600-8799	15,857.55	20,000.00	26.1%
5) TOTAL, REVENUES			506,567.55	460,000.00	-9.2%
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	26,090.41	30,000.00	15.0%
5) Services and Other Operating Expenditures		5000-5999	171,379.20	410,000.00	139.2%
6) Capital Outlay		6000-6999	2,857.22	20,000.00	600.0%
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			200,326.83	460,000.00	129.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			306,240.72	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			306,240.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,256,949.80	2,563,190.52	13.6%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,256,949.80	2,563,190.52	13.6%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,256,949.80	2,563,190.52	13.6%
2) Ending Balance, June 30 (E + F1e)					
			2,563,190.52	2,563,190.52	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	2,563,190.52		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		2,563,190.52	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,573,327.29		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,997.34		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,575,324.63		
H. LIABILITIES					
1) Accounts Payable		9500	12,134.11		
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			12,134.11		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,563,190.52		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	490,710.00	440,000.00	-10.3%
TOTAL, OTHER STATE REVENUE			490,710.00	440,000.00	-10.3%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	17,414.36	20,000.00	14.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,556.81)	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			15,857.55	20,000.00	26.1%
TOTAL, REVENUES			506,567.55	460,000.00	-9.2%

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	26,090.41	30,000.00	15.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			26,090.41	30,000.00	15.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	166,592.06	410,000.00	146.1%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,787.14	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			171,379.20	410,000.00	139.2%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	2,857.22	20,000.00	600.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,857.22	20,000.00	600.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			200,326.83	460,000.00	129.6%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	490,710.00	440,000.00	-10.3%
4) Other Local Revenue		8600-8799	15,857.55	20,000.00	26.1%
5) TOTAL, REVENUES			506,567.55	460,000.00	-9.2%
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		200,326.83	460,000.00	129.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			200,326.83	460,000.00	129.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			306,240.72	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			306,240.72	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,256,949.80	2,563,190.52	13.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,256,949.80	2,563,190.52	13.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,256,949.80	2,563,190.52	13.6%
2) Ending Balance, June 30 (E + F1e)			2,563,190.52	2,563,190.52	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	2,563,190.52		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		2,563,190.52	
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	(4,299.54)	0.00	-100.0%
5) TOTAL, REVENUES			(4,299.54)	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(4,299.54)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	679,801.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	761,000.00	New
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			679,801.00	(761,000.00)	-211.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			675,501.46	(761,000.00)	-212.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,697,555.20	4,373,056.66	18.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,697,555.20	4,373,056.66	18.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,697,555.20	4,373,056.66	18.3%
2) Ending Balance, June 30 (E + F1e)					
			4,373,056.66	3,612,056.66	-17.4%
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	4,373,056.66		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		3,612,056.66	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,373,056.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			4,373,056.66		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			4,373,056.66		

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	(4,299.54)	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			(4,299.54)	0.00	-100.0%
TOTAL, REVENUES			(4,299.54)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	679,801.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			679,801.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	761,000.00	New
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	761,000.00	New
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)			679,801.00	(761,000.00)	-211.9%

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	(4,299.54)	0.00	-100.0%
5) TOTAL, REVENUES			(4,299.54)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,299.54)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	679,801.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	761,000.00	New
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			679,801.00	(761,000.00)	-211.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			675,501.46	(761,000.00)	-212.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,697,555.20	4,373,056.66	18.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,697,555.20	4,373,056.66	18.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,697,555.20	4,373,056.66	18.3%
2) Ending Balance, June 30 (E + F1e)			4,373,056.66	3,612,056.66	-17.4%
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	4,373,056.66		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		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		3,612,056.66	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

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	12,036.75	9,000.00	-25.2%
5) TOTAL, REVENUES			12,036.75	9,000.00	-25.2%
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	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)			12,036.75	9,000.00	-25.2%
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	580,000.00	New
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	(580,000.00)	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,036.75	(571,000.00)	-4843.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,846,444.50	1,858,481.25	0.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,846,444.50	1,858,481.25	0.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,846,444.50	1,858,481.25	0.7%
2) Ending Balance, June 30 (E + F1e)					
			1,858,481.25	1,287,481.25	-30.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	1,858,481.25		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		1,287,481.25	
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	1,857,203.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,435.14		
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			1,858,638.57		
H. LIABILITIES					
1) Accounts Payable		9500	157.32		
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			157.32		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,858,481.25		

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	12,036.75	9,000.00	-25.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,036.75	9,000.00	-25.2%
TOTAL, REVENUES			12,036.75	9,000.00	-25.2%

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	580,000.00	New
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	580,000.00	New
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	(580,000.00)	New

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	12,036.75	9,000.00	-25.2%
5) TOTAL, REVENUES			12,036.75	9,000.00	-25.2%
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		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)			12,036.75	9,000.00	-25.2%
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	580,000.00	New
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	(580,000.00)	New

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			12,036.75	(571,000.00)	-4843.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,846,444.50	1,858,481.25	0.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,846,444.50	1,858,481.25	0.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,846,444.50	1,858,481.25	0.7%
2) Ending Balance, June 30 (E + F1e)			1,858,481.25	1,287,481.25	-30.7%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	1,858,481.25		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		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		1,287,481.25	
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	7,389.62	7,500.00	1.5%
5) TOTAL, REVENUES			7,389.62	7,500.00	1.5%
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	895.84	2,500.00	179.1%
5) Services and Other Operating Expenditures		5000-5999	171.90	0.00	-100.0%
6) Capital Outlay		6000-6999	371,319.21	435,000.00	17.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	635,347.93	536,285.00	-15.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,007,734.88	973,785.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000,345.26)	(966,285.00)	-3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	420,637.64	326,854.00	-22.3%
b) Transfers Out		7600-7629	33,000.00	33,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	319,000.00	385,000.00	20.7%
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			706,637.64	678,854.00	-3.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,707.62)	(287,431.00)	-2.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,824,319.65	1,530,612.03	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,824,319.65	1,530,612.03	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,824,319.65	1,530,612.03	-16.1%
2) Ending Balance, June 30 (E + F1e)			1,530,612.03	1,243,181.03	-18.8%
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	1,530,612.03		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		1,243,181.03	
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	1,568,069.50		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,211.71		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,569,281.21		
H. LIABILITIES					
1) Accounts Payable		9500	132.82		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	38,536.36		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			38,669.18		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,530,612.03		

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	10,569.44	7,500.00	-29.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,179.82)	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			7,389.62	7,500.00	1.5%
TOTAL, REVENUES			7,389.62	7,500.00	1.5%

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	895.84	2,500.00	179.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			895.84	2,500.00	179.1%
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	171.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			171.90	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	52,319.21	50,000.00	-4.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	319,000.00	385,000.00	20.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			371,319.21	435,000.00	17.1%
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	95,213.65	52,580.00	-44.8%
Other Debt Service - Principal		7439	540,134.28	483,705.00	-10.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			635,347.93	536,285.00	-15.6%
TOTAL, EXPENDITURES			1,007,734.88	973,785.00	-3.4%

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	420,637.64	326,854.00	-22.3%
(a) TOTAL, INTERFUND TRANSFERS IN			420,637.64	326,854.00	-22.3%
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	33,000.00	33,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			33,000.00	33,000.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	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	319,000.00	385,000.00	20.7%
(c) TOTAL, SOURCES			319,000.00	385,000.00	20.7%
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)			706,637.64	678,854.00	-3.9%

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	7,389.62	7,500.00	1.5%
5) TOTAL, REVENUES			7,389.62	7,500.00	1.5%
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		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		372,386.95	437,500.00	17.5%
9) Other Outgo	9000-9999	Except 7600-7699	635,347.93	536,285.00	-15.6%
10) TOTAL, EXPENDITURES			1,007,734.88	973,785.00	-3.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(1,000,345.26)	(966,285.00)	-3.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	420,637.64	326,854.00	-22.3%
b) Transfers Out		7600-7629	33,000.00	33,000.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	319,000.00	385,000.00	20.7%
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			706,637.64	678,854.00	-3.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(293,707.62)	(287,431.00)	-2.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,824,319.65	1,530,612.03	-16.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,824,319.65	1,530,612.03	-16.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,824,319.65	1,530,612.03	-16.1%
2) Ending Balance, June 30 (E + F1e)			1,530,612.03	1,243,181.03	-18.8%
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	1,530,612.03		
c) Undesignated Amount					
		9790	0.00		
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					
		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		1,243,181.03	
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	64,902.01	58,000.00	-10.6%
5) TOTAL, REVENUES			64,902.01	58,000.00	-10.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.10	0.00	-100.0%
4) Books and Supplies		4000-4999	15,274.58	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	104,651.35	14,302.00	-86.3%
6) Capital Outlay		6000-6999	479,979.22	156,277.00	-67.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	31,461.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			599,905.25	202,040.00	-66.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(535,003.24)	(144,040.00)	-73.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	31,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	31,000.00	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(535,003.24)	(113,040.00)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,629,197.63	1,094,194.39	-32.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,629,197.63	1,094,194.39	-32.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,629,197.63	1,094,194.39	-32.8%
2) Ending Balance, June 30 (E + F1e)			1,094,194.39	981,154.39	-10.3%
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	1,094,194.39		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00		
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		981,154.39	
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	1,300,813.48		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	61,092.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,361,905.64		
H. LIABILITIES					
1) Accounts Payable		9500	266,409.18		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,302.07		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			267,711.25		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,094,194.39		

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	11,658.43	8,000.00	-31.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(1,437.78)	0.00	-100.0%
Fees and Contracts Mitigation/Developer Fees		8681	54,681.36	50,000.00	-8.6%
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			64,902.01	58,000.00	-10.6%
TOTAL REVENUES			64,902.01	58,000.00	-10.6%

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	0.10	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.10	0.00	-100.0%
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	11,820.66	0.00	-100.0%
Noncapitalized Equipment		4400	3,453.92	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			15,274.58	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	8,800.08	8,802.00	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	95,851.27	5,500.00	-94.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			104,651.35	14,302.00	-86.3%
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	479,979.22	156,277.00	-67.4%
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			479,979.22	156,277.00	-67.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	31,461.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	31,461.00	New
TOTAL, EXPENDITURES			599,905.25	202,040.00	-66.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	31,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	31,000.00	New
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	31,000.00	New

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	64,902.01	58,000.00	-10.6%
5) TOTAL, REVENUES			64,902.01	58,000.00	-10.6%
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		599,905.25	170,579.00	-71.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	31,461.00	New
10) TOTAL, EXPENDITURES			599,905.25	202,040.00	-66.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(535,003.24)	(144,040.00)	-73.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	31,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	31,000.00	New

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(535,003.24)	(113,040.00)	-78.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,629,197.63	1,094,194.39	-32.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,629,197.63	1,094,194.39	-32.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,629,197.63	1,094,194.39	-32.8%
2) Ending Balance, June 30 (E + F1e)					
			1,094,194.39	981,154.39	-10.3%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	1,094,194.39		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		0.00	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		981,154.39	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	234,588.69	10,800.00	-95.4%
5) TOTAL, REVENUES			234,588.69	10,800.00	-95.4%
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	3,889.98	5,400.00	38.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,889.98	5,400.00	38.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			230,698.71	5,400.00	-97.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,506.00	400,694.00	4610.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,506.00)	(400,694.00)	4610.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,192.71	(395,294.00)	-277.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,918,224.86	2,140,417.57	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,918,224.86	2,140,417.57	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,918,224.86	2,140,417.57	11.6%
2) Ending Balance, June 30 (E + F1e)			2,140,417.57	1,745,123.57	-18.5%
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	2,140,417.57		
c) Undesignated Amount					
d) Unappropriated Amount		9790	0.00		
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		1,745,123.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,138,945.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,652.86		
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			2,140,598.74		
H. LIABILITIES					
1) Accounts Payable		9500	181.17		
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			181.17		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,140,417.57		

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	221,197.68	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	15,525.34	10,800.00	-30.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	(2,134.33)	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			234,588.69	10,800.00	-95.4%
TOTAL, REVENUES			234,588.69	10,800.00	-95.4%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
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	3,889.98	5,400.00	38.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,889.98	5,400.00	38.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
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			3,889.98	5,400.00	38.8%

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	300,000.00	New
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	8,506.00	100,694.00	1083.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,506.00	400,694.00	4610.7%

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)			(8,506.00)	(400,694.00)	4610.7%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	234,588.69	10,800.00	-95.4%
5) TOTAL, REVENUES			234,588.69	10,800.00	-95.4%
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		3,889.98	5,400.00	38.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,889.98	5,400.00	38.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			230,698.71	5,400.00	-97.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,506.00	400,694.00	4610.7%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,506.00)	(400,694.00)	4610.7%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			222,192.71	(395,294.00)	-277.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,918,224.86	2,140,417.57	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,918,224.86	2,140,417.57	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,918,224.86	2,140,417.57	11.6%
2) Ending Balance, June 30 (E + F1e)			2,140,417.57	1,745,123.57	-18.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	2,140,417.57		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		1,745,123.57	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,061,893.52	1,002,173.00	-5.6%
5) TOTAL REVENUES			1,061,893.52	1,002,173.00	-5.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	318,323.12	354,811.00	11.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	718,852.16	720,299.00	0.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,037,175.28	1,075,110.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			24,718.24	(72,937.00)	-395.1%
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	44,567.51	32,000.00	-28.2%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(44,567.51)	(32,000.00)	-28.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,849.27)	(104,937.00)	428.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,514,414.45	1,494,565.18	-1.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,514,414.45	1,494,565.18	-1.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,514,414.45	1,494,565.18	-1.3%
2) Ending Balance, June 30 (E + F1e)					
			1,494,565.18	1,389,628.18	-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	1,494,565.18		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		1,389,628.18	
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	14,377.26		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,765,662.89		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11.61		
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			2,780,051.76		
H. LIABILITIES					
1) Accounts Payable		9500	60,986.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	1,224,500.09		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,285,486.58		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,494,565.18		

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 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	984,316.64	885,000.00	-10.1%
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	213.30	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(22.18)	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	77,385.76	117,173.00	51.4%
TOTAL, OTHER LOCAL REVENUE			1,061,893.52	1,002,173.00	-5.6%
TOTAL, REVENUES			1,061,893.52	1,002,173.00	-5.6%

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%
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	318,323.12	354,811.00	11.5%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			318,323.12	354,811.00	11.5%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	521,704.16	510,727.00	-2.1%
Other Debt Service - Principal		7439	197,148.00	209,572.00	6.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			718,852.16	720,299.00	0.2%
TOTAL EXPENDITURES			1,037,175.28	1,075,110.00	3.7%

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

Unaudited Actuals
Capital Project Fund for Blended Component Units
Expenditures by Object

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%
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	44,567.51	32,000.00	-28.2%
(d) TOTAL, USES			44,567.51	32,000.00	-28.2%
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)			(44,567.51)	(32,000.00)	-28.2%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,061,893.52	1,002,173.00	-5.6%
5) TOTAL, REVENUES			1,061,893.52	1,002,173.00	-5.6%
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		318,323.12	354,811.00	11.5%
9) Other Outgo	9000-9999	Except 7600-7699	718,852.16	720,299.00	0.2%
10) TOTAL, EXPENDITURES			1,037,175.28	1,075,110.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			24,718.24	(72,937.00)	-395.1%
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	44,567.51	32,000.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,567.51)	(32,000.00)	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)			(19,849.27)	(104,937.00)	428.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,514,414.45	1,494,565.18	-1.3%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,514,414.45	1,494,565.18	-1.3%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,514,414.45	1,494,565.18	-1.3%
2) Ending Balance, June 30 (E + F1e)					
			1,494,565.18	1,389,628.18	-7.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		9740	0.00		
b) Designated Amounts					
		9770	0.00		
		9775	0.00		
		9780	1,494,565.18		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		1,389,628.18	
c) Committed					
		9750		0.00	
		9760		0.00	
d) Assigned					
		9780		0.00	
e) Unassigned/Unappropriated					
		9789		0.00	
		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	0.00	1,389,628.18
Total, Restricted Balance		0.00	1,389,628.18

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	33,680.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,474,999.00	3,203,756.00	-7.8%
5) TOTAL, REVENUES			3,508,679.00	3,203,756.00	-8.7%
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	2,795,805.00	3,795,481.00	35.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,795,805.00	3,795,481.00	35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			712,874.00	(591,725.00)	-183.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,024.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,024.00	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			721,898.00	(591,725.00)	-182.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	2,371,941.00	3,095,367.00	30.5%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			2,371,941.00	3,095,367.00	30.5%
d) Other Restatements					
		9795	1,528.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			2,373,469.00	3,095,367.00	30.4%
2) Ending Balance, June 30 (E + F1e)					
			3,095,367.00	2,503,642.00	-19.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	3,095,367.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
Stores					
		9712		0.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		2,503,642.00	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,095,367.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,095,367.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,095,367.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	33,680.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			33,680.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	3,173,597.00	3,063,270.00	-3.5%
Unsecured Roll		8612	136,084.00	0.00	-100.0%
Prior Years' Taxes		8613	115,178.00	82,912.00	-28.0%
Supplemental Taxes		8614	42,953.00	45,101.00	5.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	7,187.00	12,473.00	73.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,474,999.00	3,203,756.00	-7.8%
TOTAL, REVENUES			3,508,679.00	3,203,756.00	-8.7%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,440,000.00	2,220,000.00	54.2%
Bond Interest and Other Service Charges		7434	1,355,805.00	1,575,481.00	16.2%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,795,805.00	3,795,481.00	35.8%
TOTAL, EXPENDITURES			2,795,805.00	3,795,481.00	35.8%

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	9,024.00	0.00	-100.0%
(c) TOTAL, SOURCES			9,024.00	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			9,024.00	0.00	-100.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
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	33,680.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	3,474,999.00	3,203,756.00	-7.8%
5) TOTAL, REVENUES			3,508,679.00	3,203,756.00	-8.7%
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	2,795,805.00	3,795,481.00	35.8%
10) TOTAL, EXPENDITURES			2,795,805.00	3,795,481.00	35.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			712,874.00	(591,725.00)	-183.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	9,024.00	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			9,024.00	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)			721,898.00	(591,725.00)	-182.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,371,941.00	3,095,367.00	30.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,371,941.00	3,095,367.00	30.5%
d) Other Restatements		9795	1,528.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,373,469.00	3,095,367.00	30.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	3,095,367.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,503,642.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
9010	Other Restricted Local	0.00	2,503,642.00
Total, Restricted Balance		0.00	2,503,642.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,437,633.04	1,456,204.00	1.3%
5) TOTAL, REVENUES			1,437,633.04	1,456,204.00	1.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	74,677.69	75,531.00	1.1%
3) Employee Benefits		3000-3999	26,750.82	21,167.00	-20.9%
4) Books and Supplies		4000-4999	98,779.14	210,144.00	112.7%
5) Services and Other Operating Expenses		5000-5999	1,309,208.05	1,215,902.00	-7.1%
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			1,509,415.70	1,522,744.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(71,782.66)	(66,540.00)	-7.3%
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 NET ASSETS (C + D4)			(71,782.66)	(66,540.00)	-7.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,584,827.59	1,721,631.93	8.6%
b) Audit Adjustments		9793	258,587.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,843,414.59	1,721,631.93	-6.6%
d) Other Restatements		9795	(50,000.00)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,793,414.59	1,721,631.93	-4.0%
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	1,721,631.93		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		1,655,091.93	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,005,028.05		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	75,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	51,503.42		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	55,194.13		
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			3,186,725.60		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	60,232.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,120.76		
4) Current Loans		9640			
5) Deferred Revenue		9650	19,195.36		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	1,375,545.00		
7) TOTAL LIABILITIES			1,465,093.67		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			1,721,631.93		

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	22,713.34	23,360.00	2.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,596.94)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	1,342,544.17	1,365,504.00	1.7%
All Other Fees and Contracts		8689	75,972.47	67,340.00	-11.4%
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			1,437,633.04	1,456,204.00	1.3%
TOTAL, REVENUES			1,437,633.04	1,456,204.00	1.3%

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	1,500.00	New
Classified Supervisors' and Administrators' Salaries		2300	63,804.94	62,673.00	-1.8%
Clerical, Technical and Office Salaries		2400	10,872.75	11,358.00	4.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			74,677.69	75,531.00	1.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	7,917.26	7,220.00	-8.8%
OASDI/Medicare/Alternative		3301-3302	5,750.44	4,439.00	-22.8%
Health and Welfare Benefits		3401-3402	10,061.97	6,642.00	-34.0%
Unemployment Insurance		3501-3502	598.87	1,036.00	73.0%
Workers' Compensation		3601-3602	711.93	785.00	10.3%
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	1,710.35	1,045.00	-38.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,750.82	21,167.00	-20.9%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	89,008.95	96,410.00	8.3%
Noncapitalized Equipment		4400	9,770.19	113,734.00	1064.1%
TOTAL, BOOKS AND SUPPLIES			98,779.14	210,144.00	112.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,065.00	1,320.00	23.9%
Dues and Memberships		5300	500.00	500.00	0.0%
Insurance		5400-5450	499,827.40	538,000.00	7.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	1,000.00	New
Transfers of Direct Costs - Interfund		5750	74,959.67	77,432.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	731,556.29	596,350.00	-18.5%
Communications		5900	1,299.69	1,300.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,309,208.05	1,215,902.00	-7.1%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			1,509,415.70	1,522,744.00	0.9%

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	1,437,633.04	1,456,204.00	1.3%
5) TOTAL, REVENUES			1,437,633.04	1,456,204.00	1.3%
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		1,509,415.70	1,522,744.00	0.9%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			1,509,415.70	1,522,744.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(71,782.66)	(66,540.00)	-7.3%
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 NET ASSETS (C + D4)			(71,782.66)	(66,540.00)	-7.3%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	1,584,827.59	1,721,631.93	8.6%
b) Audit Adjustments		9793	258,587.00	0.00	-100.0%
c) As of July 1 - Audited (F1a + F1b)			1,843,414.59	1,721,631.93	-6.6%
d) Other Restatements		9795	(50,000.00)	0.00	-100.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			1,793,414.59	1,721,631.93	-4.0%
2) Ending Net Assets, June 30 (E + F1e)			1,721,631.93	1,655,091.93	-3.9%
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	1,721,631.93		
c) Undesignated Amount		9790	0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		1,655,091.93	

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

BOND DESCRIPTION		2010-11 Unaudited Actuals	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	44,095,458.00	44,095,458.00
Bonds from Acquired District		0.00	0.00
Bonds Sold		33,450,458.00	33,450,458.00
Subtotal		77,545,916.00	77,545,916.00
Less: Bonds to Acquiring District		34,345,458.00	34,345,458.00
Less: Bonds Redeemed		1,440,000.00	1,440,000.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	41,760,458.00	41,760,458.00
1. Restricted Balance, July 1			
	2010-11	2,373,469.00	2,373,469.00
2. Tax Receipts			
	2010-11	3,467,812.00	3,467,812.00
3. State and Federal Apportionments			
	2010-11	33,680.00	33,680.00
4. Other Designated Revenue			
	2010-11	17,648.00	17,648.00
5. Subtotal (Sum of lines 1 through 4)			
		5,892,609.00	5,892,609.00
6. Less: Actual Expenditures or Other Uses			
	2010-11	2,797,242.00	2,797,242.00
7. Restricted Balance, June 30 (Line 5 minus 6)			
	2010-11	3,095,367.00	3,095,367.00
8. Estimated Tax Receipts on the Unsecured Roll			
	2011-12	0.00	0.00
9. Estimated State and Federal Apportionments			
	2011-12	0.00	0.00
10. Other Estimated Revenue			
	2011-12	141,894.00	141,894.00
11. Subtotal (Sum of lines 7 through 10)			
		3,237,261.00	3,237,261.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve			
	2011-12	6,300,530.00	6,300,530.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)			
	2011-12	3,063,269.00	3,063,269.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2011-12		0.00000
b) LEVIED	2011-12		0.00000

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			12,897.50	12,889.66	12,889.66	12,889.66
a. Kindergarten	1,389.59	1,389.71				
b. Grades One through Three	4,206.97	4,200.55				
c. Grades Four through Six	4,367.44	4,361.79				
d. Grades Seven and Eight	2,931.78	2,924.63				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.72	2.14				
g. Community Day School						
2. Special Education						
a. Special Day Class	376.28	378.86	376.28	376.01	376.01	376.01
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	12.88	12.93	12.93	13.60	13.60	13.60
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,286.66	13,270.61	13,286.71	13,279.27	13,279.27	13,279.27
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	44.87	44.87	44.87	44.87	44.87	44.87
b. High School						
8. Special Education						
a. Special Day Class - Elementary	6.31	6.31	6.31	6.31	6.31	6.31
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	51.18	51.18	51.18	51.18	51.18	51.18
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	13,337.84	13,321.79	13,337.89	13,330.45	13,330.45	13,330.45
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)	13,337.84	13,321.79	13,337.89	13,330.45	13,330.45	13,330.45
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 Actuals
2010-11 Unaudited Actuals
Schedule of Capital Assets

30 66506 0000000
Form ASSET

Fullerton Elementary
Orange County

	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	9,198,654.95		9,198,654.95			9,198,654.95
Work in Progress			0.00			0.00
Total capital assets not being depreciated	9,198,654.95	0.00	9,198,654.95	0.00	0.00	9,198,654.95
Capital assets being depreciated:						
Land Improvements	16,447,782.00		16,447,782.00			16,447,782.00
Buildings	123,022,067.00		123,022,067.00			123,022,067.00
Equipment	18,168,392.00		18,168,392.00			18,168,392.00
Total capital assets being depreciated	157,638,241.00	0.00	157,638,241.00	0.00	0.00	157,638,241.00
Accumulated Depreciation for:						
Land Improvements	(16,255,971.00)		(16,255,971.00)			(16,255,971.00)
Buildings	(31,675,485.00)		(31,675,485.00)			(31,675,485.00)
Equipment	(9,173,317.00)		(9,173,317.00)			(9,173,317.00)
Total accumulated depreciation	(57,104,773.00)	0.00	(57,104,773.00)	0.00	0.00	(57,104,773.00)
Total capital assets being depreciated, net	100,533,468.00	0.00	100,533,468.00	0.00	0.00	100,533,468.00
Governmental activity capital assets, net	109,732,122.95	0.00	109,732,122.95	0.00	0.00	109,732,122.95
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
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	66.21%
	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	\$69,794,731.20
	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.	\$69,794,731.20
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	4.89%
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	\$923,804.00
	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]).	\$978,103.20

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	NCLB: Title I Basic Grant	ARRA: Federal Funding Stabilization	School Improvement Grant	IDEA: Spec Ed Local Entitlement	ARRA: Spe Ed Local Entitlement SEC 611	IDEA: Spe Ed Preschool SEC 619	ARRA: Spe Ed Preschool SEC 619
1. Prior Year Carryover	258,006.00	223,910.00	242,901.00		1,379,372.00		61,893.00
2. a. Current Year Award	1,744,586.00			2,212,984.00		66,114.00	
b. Transferability (NCLB)							806.00
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	1,744,586.00	0.00	0.00	2,212,984.00	0.00	66,114.00	806.00
3. Required Matching Funds/Other							
4. Total Available Award	2,002,592.00	223,910.00	242,901.00	2,212,984.00	1,379,372.00	66,114.00	62,699.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year					108,890.86		
6. Cash Received in Current Year	1,359,170.11	223,910.03	242,900.77	1,618,696.02	1,140,720.00	49,585.50	49,256.78
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,359,170.11	223,910.03	242,900.77	1,618,696.02	1,249,610.86	49,585.50	49,256.78
EXPENDITURES							
9. Donor-Authorized Expenditures	1,719,430.54	223,910.00	242,901.00	2,212,984.00	959,160.37	66,114.00	62,699.01
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,719,430.54	223,910.00	242,901.00	2,212,984.00	959,160.37	66,114.00	62,699.01
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12)	(360,260.43)	0.03	(0.23)	(594,287.98)	290,450.49	(16,528.50)	(13,442.23)
a. Deferred Revenue		0.03			290,450.49		
b. Accounts Payable			(0.23)				
c. Accounts Receivable	360,260.43			594,287.98		16,528.50	13,442.23
14. Unused Grant Award Calculation (line 4 minus line 9)	283,161.46	0.00	0.00	0.00	420,211.63	0.00	(0.01)
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,719,430.54	223,910.00	242,900.54	2,212,984.00	959,160.37	66,114.00	62,699.01

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

Fullerton Elementary
 Orange County

30 66506 0000000
 Form CAT

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	IDEA: Spe Ed Local Entitlement Part B	ARRA: Spe Ed Preschool SEC 611	NCLB: Title IV, Drug Free Schools	NCLB: Title II, Teacher Quality	NCLB: Title II, Admin Training	Title II: EETT Round 4 Formula	ARRA: Title II, EETT Round 4 Formula
	84.027A	84.391	84.186	84.367	84.367	84.318	84.386
	3320	3324	3710	4035	4036	4045	4047
	8182	8182	8290	8290	8290	8290	
	248	243	250	217	214	225	221
1. Prior Year Carryover		109,115.00	26,248.00	187,478.00	6,000.00	8,689.00	
2. a. Current Year Award	170,259.00			565,388.00		6,131.00	34,986.00
b. Transferability (NCLB)				303.00			
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	170,259.00	0.00	0.00	565,691.00	0.00	6,131.00	34,986.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	170,259.00	109,115.00	26,248.00	753,169.00	6,000.00	14,820.00	34,986.00
REVENUES							
5. Revenue Deferred from Prior Year			15,709.17		3,000.00		
6. Cash Received in Current Year	112,736.83	94,180.31	10,539.00	553,304.31			17,493.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	112,736.83	94,180.31	26,248.17	553,304.31	3,000.00	0.00	17,493.00
EXPENDITURES							
9. Donor-Authorized Expenditures	170,259.00	109,115.00	26,248.00	656,182.17			34,986.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	170,259.00	109,115.00	26,248.00	656,182.17	0.00	0.00	34,986.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(57,522.17)	(14,934.69)	0.17	(102,877.86)	3,000.00	0.00	(17,493.00)
a. Deferred Revenue			0.17		3,000.00		
b. Accounts Payable							
c. Accounts Receivable	57,522.17	14,934.69		102,877.86		0.00	17,493.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	96,986.83	6,000.00	14,820.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	170,259.00	109,115.00	26,248.00	656,182.17	0.00	0.00	34,986.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARRA: Title II, EETT Round 4 Competitive Grt	Title III: Immigrant Ed Program	Title III: Limited English Proficient Student Program	ARRA: Quality Improvement Activities	Title X: McKinney Vento Homeless Assistance Grt	ARRA: Title X, McKinney Vento Homeless Asst.Grt	Project CREATE Arts Program
	84,386	84,365	84,365	93,713	84,196	84,387	
	4048	4201	4203	5037	5630	5635	5810
	8290	8290	8290	8290	8290	8290	8290
	222	226	224	208	251	240	258
AWARD							
1. Prior Year Carryover		8,391.00	144,730.00			10,867.00	
2. a. Current Year Award	50,000.00	58,800.00	452,716.00	16,760.00	27,619.00		271,508.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	50,000.00	58,800.00	452,716.00	16,760.00	27,619.00	0.00	271,508.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	50,000.00	67,191.00	597,446.00	16,760.00	27,619.00	10,867.00	271,508.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	25,000.00	37,791.66	371,070.66	16,760.00	13,809.50	2,647.36	145,453.20
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	25,000.00	37,791.66	371,070.66	16,760.00	13,809.50	2,647.36	145,453.20
EXPENDITURES							
9. Donor-Authorized Expenditures	45,634.59	26,856.19	408,805.19	16,760.00	27,619.00	10,866.40	233,011.22
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	45,634.59	26,856.19	408,805.19	16,760.00	27,619.00	10,866.40	233,011.22
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)	(20,634.59)	10,935.47	(37,734.53)	0.00	(13,809.50)	(8,219.04)	(87,558.02)
a. Deferred Revenue		10,935.47					
b. Accounts Payable							
c. Accounts Receivable	20,634.59		37,734.53	0.00	13,809.50	8,219.04	87,558.02
14. Unused Grant Award Calculation (line 4 minus line 9)	4,365.41	40,334.81	188,640.81	0.00	0.00	0.60	38,496.78
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	45,634.59	26,856.19	408,805.19	16,760.00	27,619.00	10,866.40	233,011.22

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

Fullerton Elementary
 Orange County

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FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. Prior Year Carryover	2,667,600.00
2. a. Current Year Award	5,677,851.00
b. Transferability (NCLB)	303.00
c. Other Adjustments	806.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	5,678,960.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1, 2d, & 3)	8,346,560.00
REVENUES	
5. Revenue Deferred from Prior Year	127,600.03
6. Cash Received in Current Year	6,085,025.04
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	6,212,625.07
EXPENDITURES	
9. Donor-Authorized Expenditures	7,253,541.68
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	7,253,541.68
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)	(1,040,916.61)
a. Deferred Revenue	304,386.16
b. Accounts Payable	0.00
c. Accounts Receivable	1,345,302.31
14. Unused Grant Award Calculation (line 4 minus line 9)	1,093,018.32
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)	7,253,541.22

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

STATE PROGRAM NAME	ASES EZ Grant	Child Development Pre K Family Support	Child Development Pre K Program Support	Child Development State Preschool	Child Development Facilities Renovat & Repair	IDEA: Spe Ed Low Incidence Services	IDEA: Spe Ed Low Incidence Equipment
RESOURCE CODE	6010	6050	6052	6055	6145	6530	6530
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	329	318	311	310	308	244	247
AWARD							
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	1,763,469.00	540,234.00	15,000.00	759,576.00	33,520.00	5,972.00	16,959.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,763,469.00	540,234.00	15,000.00	759,576.00	33,520.00	5,972.00	16,959.00
3. Required Matching Funds/Other		60,235.00		30,041.00			
4. Total Available Award (sum lines 1c, 2c, & 3)	1,763,469.00	600,469.00	15,000.00	789,617.00	33,520.00	5,972.00	16,959.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	1,587,122.10	554,291.17	13,330.00	725,432.83	0.00	0.00	8,433.86
7. Contributed Matching Funds		784.80		391.60			
8. Total Available (sum lines 5, 6, & 7)	1,587,122.10	555,075.97	13,330.00	725,824.43	0.00	0.00	8,433.86
EXPENDITURES							
9. Donor-Authorized Expenditures	1,763,469.00	600,469.00	15,000.00	789,617.00	2,103.58	5,972.00	16,958.89
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,763,469.00	600,469.00	15,000.00	789,617.00	2,103.58	5,972.00	16,958.89
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)	(176,346.90)	(45,393.03)	(1,670.00)	(63,792.57)	(2,103.58)	(5,972.00)	(8,525.03)
a. Deferred Revenue							
b. Accounts Payable	176,346.90	45,393.03	1,670.00	63,792.57	2,103.58	5,972.00	8,525.03
c. Accounts Receivable (line 4 minus line 9)	0.00	0.00	0.00	0.00	31,416.42	0.00	0.11
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,763,469.00	599,684.20	15,000.00	789,225.40	2,103.58	5,972.00	16,958.89

STATE PROGRAM NAME	TOTAL
REVENUE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	246
AWARD	
1. a. Prior Year Carryover	0.00
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00
2. a. Current Year Award	3,134,730.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,134,730.00
3. Required Matching Funds/Other	90,276.00
4. Total Available Award (sum lines 1c, 2c, & 3)	3,225,006.00
REVENUES	
5. Revenue Deferred from Prior Year	0.00
6. Cash Received in Current Year	2,888,609.96
7. Contributed Matching Funds	1,176.40
8. Total Available (sum lines 5, 6, & 7)	2,889,786.36
EXPENDITURES	
9. Donor-Authorized Expenditures	3,193,589.47
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	3,193,589.47
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00
a. Deferred Revenue	(303,803.11)
b. Accounts Payable	0.00
c. Accounts Receivable	0.00
14. Unused Grant Award Calculation (line 4 minus line 9)	303,803.11
15. If Carryover is allowed, enter line 14 amount here	31,416.53
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	0.00
	3,192,413.07

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 LOCAL GRANT AWARDS,
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 SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

Fullerton Elementary
 Orange County

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LOCAL PROGRAM NAME	School Readiness Initiative	Early Intervention For Success	State School Readiness	School Nurse Expansion Program	TOTAL
RESOURCE CODE	9010	9010	9010	9010	
REVENUE OBJECT	8699	8677	8699	8699	
LOCAL DESCRIPTION (if any)	275	340	392	394	
AWARD					
1. a. Prior Year Carryover					0.00
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	87,550.00	28,955.00	125,000.00	133,447.00	374,952.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	87,550.00	28,955.00	125,000.00	133,447.00	374,952.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	87,550.00	28,955.00	125,000.00	133,447.00	374,952.00
REVENUES					
5. Revenue Deferred from Prior Year					0.00
6. Cash Received in Current Year	49,028.55	11,633.51	76,693.25	82,093.72	219,449.03
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	49,028.55	11,633.51	76,693.25	82,093.72	219,449.03
EXPENDITURES					
9. Donor-Authorized Expenditures	85,450.00	26,376.52	122,300.00	131,046.96	365,173.48
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	85,450.00	26,376.52	122,300.00	131,046.96	365,173.48
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)	(36,421.45)	(14,743.01)	(45,606.75)	(48,953.24)	(145,724.45)
a. Deferred Revenue					0.00
b. Accounts Payable	36,421.45	14,743.01	45,606.75	48,953.24	145,724.45
c. Accounts Receivable	2,100.00	2,578.48	2,700.00	2,400.04	9,778.52
14. Unused Grant Award Calculation (line 4 minus line 9)					0.00
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	85,450.00	26,376.52	122,300.00	131,046.96	365,173.48

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	ARRA: State Fiscal Stabilization	Medical Reimbursement	TOTAL
	84.394	93,778	
	3200	5640	
	8290	8290	
	260	255	
AWARD			
1. Prior Year Restricted Ending Balance		269,496.95	269,496.95
2. a. Current Year Award	1,052,661.00	292,028.61	1,344,689.61
b. Other Adjustments		0.00	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,052,661.00	292,028.61	1,344,689.61
3. Required Matching Funds/Other			0.00
4. Total Available Award (sum lines 1, 2c, & 3)	1,052,661.00	561,525.56	1,614,186.56
REVENUES			
5. Cash Received in Current Year	1,052,661.00	261,279.90	1,313,940.90
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	30,748.71	30,748.71
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	30,748.71	30,748.71
8. Contributed Matching Funds			0.00
9. Total Available (sum lines 5, 7c, & 8)	1,052,661.00	292,028.61	1,344,689.61
EXPENDITURES			
10. Donor-Authorized Expenditures	1,052,661.00	325,291.94	1,377,952.94
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	1,052,661.00	325,291.94	1,377,952.94
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	236,233.62	236,233.62

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Supplemental Counseling Program	Comprehensive School Reform	Gifted & Talented Education (GATE)	Staff Development Math & Reading	Education Technology	Instructional Materials Fund	Peer Assistance Review (PAR)
RESOURCE CODE	108	123	124	137	181	189	193
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	326	210	115	356	309	380	306
AWARD							
1. a. Prior Year Restricted Ending Balance		5,403.63				503,225.41	
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	5,403.63	0.00	0.00	0.00	503,225.41	0.00
2. a. Current Year Award	186,734.00	0.00	89,218.00	117,278.00	542,718.00	751,247.00	48,562.00
b. Other Adjustments						4,071.00	
c. Adj Curr Yr Award (sum lines 2a & 2b)	186,734.00	0.00	89,218.00	117,278.00	542,718.00	755,318.00	48,562.00
3. Required Matching Funds/Other	(186,734.00)			(117,278.00)		(550,000.00)	
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	5,403.63	89,218.00	0.00	542,718.00	708,543.41	48,562.00
REVENUES							
5. Cash Received in Current Year	186,734.00	0.00	63,345.21	117,278.00	542,718.00	755,318.00	48,562.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	25,872.79	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	25,872.79	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	186,734.00	0.00	89,218.00	117,278.00	542,718.00	755,318.00	48,562.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures	0.00	5,403.63	86,131.87	0.00	542,718.00	372,285.09	27,782.89
12. Total Expenditures (line 10 plus line 11)	0.00	5,403.63	86,131.87	0.00	542,718.00	372,285.09	27,782.89
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	3,086.13	0.00	0.00	336,258.32	20,779.11

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

STATE PROGRAM NAME	Candidate Subsidy Reimbursement	Community Based English Tutoring (CBET)	School Safety & Violence Prevention	Pupil Retention Block Grant	Teacher Credential Block Grant	Targetted Inst Impro Block Grant (TIIG)	School Library Block Grant
RESOURCE CODE	195	227	228	243	244	246	247
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	518	343	352	362	355	328	304
AWARD							
1. a. Prior Year Restricted Ending Balance	3,355.42						13,541.11
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	3,355.42	0.00	0.00	0.00	0.00	0.00	13,541.11
2. a. Current Year Award	3,356.00	120,820.00	81,732.00	4,348.00	205,531.00	899,356.00	1,053,509.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,356.00	120,820.00	81,732.00	4,348.00	205,531.00	899,356.00	1,053,509.00
3. Required Matching Funds/Other				(4,348.00)		(899,356.00)	(196,114.00)
4. Total Available Award (sum lines 1c, 2c, & 3)	6,711.42	120,820.00	81,732.00	0.00	205,531.00	0.00	870,936.11
REVENUES							
5. Cash Received in Current Year	3,356.00	120,820.00	55,260.00	4,348.00	205,531.00	794,092.00	1,053,509.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	26,472.00	0.00	0.00	105,264.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	26,472.00	0.00	0.00	105,264.00	0.00
8. Contributed Matching Funds						(899,356.00)	
9. Total Available (sum lines 5, 7c, & 8)	3,356.00	120,820.00	81,732.00	4,348.00	205,531.00	0.00	1,053,509.00
EXPENDITURES							
10. Donor-Authorized Expenditures	5,047.30	120,820.00	16,196.56	0.00	200,138.03	0.00	704,170.13
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	5,047.30	120,820.00	16,196.56	0.00	200,138.03	0.00	704,170.13
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,664.12	0.00	65,535.44	0.00	5,392.97	0.00	166,765.98

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

STATE PROGRAM NAME	Physical Education Teacher Program	Arts & Music Block Grant	English Language Acquisition Program (ELAP)	Lottery	Special Education	Spe Ed: Pre Referral Mental Health	Economic Impact Aide (EIA)
RESOURCE CODE	260	265	6286	6300	6500	6500	7090
REVENUE OBJECT	8590	8590	8590	8560	87XX	8792	8311
LOCAL DESCRIPTION (if any)	341	316	345	812	150	516	302
AWARD							
1. a. Prior Year Restricted Ending Balance	9,824.00		154,852.15	177,987.90	0.00	114,348.86	744,827.05
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	9,824.00	0.00	154,852.15	177,987.90	0.00	114,348.86	744,827.05
2. a. Current Year Award	176,161.00	183,290.00	0.00	234,702.86	5,937,844.80	69,672.00	2,201,942.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	176,161.00	183,290.00	0.00	234,702.86	5,937,844.80	69,672.00	2,201,942.00
3. Required Matching Funds/Other		9,991.00			6,206,872.41		
4. Total Available Award (sum lines 1c, 2c, & 3)	185,985.00	193,281.00	154,852.15	412,690.76	12,144,717.21	184,020.86	2,946,769.05
REVENUES							
5. Cash Received in Current Year	176,161.00	183,290.00	0.00	0.00	5,937,844.80	69,672.00	2,201,942.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	234,702.86	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	234,702.86	0.00	0.00	0.00
8. Contributed Matching Funds					6,206,872.41		
9. Total Available (sum lines 5, 7c, & 8)	176,161.00	183,290.00	0.00	234,702.86	12,144,717.21	69,672.00	2,201,942.00
EXPENDITURES							
10. Donor-Authorized Expenditures	155,271.53	193,281.00	154,852.00	206,508.69	12,144,717.21	50,708.18	2,234,661.82
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	155,271.53	193,281.00	154,852.00	206,508.69	12,144,717.21	50,708.18	2,234,661.82
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	30,713.47	0.00	0.15	206,182.07	0.00	133,312.68	712,107.23

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

STATE PROGRAM NAME	Transportation Home To School	Transportation Special Education	Quality Education Investment Act	Maintenance & Operation	TOTAL
RESOURCE CODE	7230	7240	7400	8150	
REVENUE OBJECT	8675	8575	8590	8980	
LOCAL DESCRIPTION (if any)	565	566	369	533	
AWARD					
1. a. Prior Year Restricted Ending Balance			280,866.02		2,008,231.55
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	280,866.02	0.00	2,008,231.55
2. a. Current Year Award	401,414.31	599,315.69	465,402.00		14,374,153.66
b. Other Adjustments	423,041.00	346,283.56			773,395.56
c. Adj Curr Yr Award (sum lines 2a & 2b)	824,455.31	945,599.25	465,402.00	0.00	15,147,549.22
3. Required Matching Funds/Other	69,548.65		1,881,770.73		6,214,352.79
4. Total Available Award (sum lines 1c, 2c, & 3)	894,003.96	945,599.25	746,268.02	1,881,770.73	23,370,133.56
REVENUES					
5. Cash Received in Current Year	824,455.31	599,315.69	453,300.00		14,396,852.01
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	346,283.56	12,102.00	0.00	750,697.21
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	346,283.56	12,102.00	0.00	750,697.21
8. Contributed Matching Funds		346,283.56			5,653,799.97
9. Total Available (sum lines 5, 7c, & 8)	824,455.31	1,291,882.81	465,402.00	0.00	20,801,349.19
EXPENDITURES					
10. Donor-Authorized Expenditures	822,000.86	945,599.25	701,419.85	1,881,770.73	21,571,484.62
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	822,000.86	945,599.25	701,419.85	1,881,770.73	21,571,484.62
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	72,003.10	0.00	44,848.17	0.00	1,798,648.94

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

Fullerton Elementary
Orange County

LOCAL PROGRAM NAME	California Tech Assistance	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8677	
LOCAL DESCRIPTION (if any)	320	
AWARD		
1. a. Prior Year Restricted Ending Balance	2,471.55	2,471.55
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,471.55	2,471.55
2. a. Current Year Award	38,662.00	38,662.00
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	38,662.00	38,662.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	41,133.55	41,133.55
REVENUES		
5. Cash Received in Current Year	38,661.82	38,661.82
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.18	0.18
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.18	0.18
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	38,662.00	38,662.00
EXPENDITURES		
10. Donor-Authorized Expenditures	402.16	402.16
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	402.16	402.16
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	40,731.39	40,731.39

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	48,348,207.80	301	0.00	303	48,348,207.80	305	1,595,017.43		307	46,753,190.37	309
2000 - Classified Salaries	14,904,580.48	311	0.00	313	14,904,580.48	315	2,034,812.24		317	12,869,768.24	319
3000 - Employee Benefits (Excluding 3800)	19,783,155.67	321	951,719.44	323	18,831,436.23	325	636,974.06		327	18,194,462.17	329
4000 - Books, Supplies Equip Replace. (6500)	4,597,880.14	331	0.00	333	4,597,880.14	335	454,056.28		337	4,143,823.86	339
5000 - Services... & 7300 - Indirect Costs	7,333,112.13	341	0.00	343	7,333,112.13	345	2,015,995.42		347	5,317,116.71	349
TOTAL					94,015,216.78	365			TOTAL	87,278,361.35	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			857,690.82
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			
14. TOTAL SALARIES AND BENEFITS.			57,787,504.34
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.			66.21%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	60.00%
2. Percentage spent by this district (Part II, Line 15)	66.21%
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).	87,278,361.35
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	44,095,458.00		44,095,458.00	27,645,000.00	29,980,000.00	41,760,458.00	2,220,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	6,900,000.00		6,900,000.00		230,000.00	6,670,000.00	240,000.00
Capital Leases Payable	1,446,170.00	292,840.00	1,739,010.00	26,160.00	929,787.00	835,383.00	483,702.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	20,868,556.80		20,868,556.80		420,000.00	20,448,556.80	476,460.00
Net OPEB Obligation	830,275.00	0.00	830,275.00	1,240,402.00	0.00	2,070,677.00	
Compensated Absences Payable	1,191,498.62		1,191,498.62	15,513.46		1,207,012.08	
Governmental activities long-term liabilities	75,331,958.42	292,840.00	75,624,798.42	28,927,075.46	31,559,787.00	72,992,086.88	3,420,162.00
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)	2009-10 Actual			2010-11 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	71,285,804.98		71,285,804.98			69,794,731.20
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	13,277.19		13,277.19			13,337.84
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report			2011-12 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	13,337.84		13,337.84	13,330.45		13,330.45
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)			13,337.84			13,330.45
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)			13,337.84			13,330.45
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2010-11 Actual			2011-12 Budget		
1. Homeowners' Exemption (Object 8021)	251,263.07		251,263.07	251,263.00		251,263.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	354,589.19		354,589.19	0.00		0.00
4. Secured Roll Taxes (Object 8041)	26,876,051.17		26,876,051.17	27,927,419.00		27,927,419.00
5. Unsecured Roll Taxes (Object 8042)	1,151,209.29		1,151,209.29	1,172,915.00		1,172,915.00
6. Prior Years' Taxes (Object 8043)	932,105.33		932,105.33	911,825.00		911,825.00
7. Supplemental Taxes (Object 8044)	620,831.41		620,831.41	617,606.00		617,606.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	249,776.89		249,776.89	263,052.00		263,052.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	724,355.51		724,355.51	168,922.00		168,922.00
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)	31,160,181.86	0.00	31,160,181.86	31,313,002.00	0.00	31,313,002.00
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)	31,160,181.86	0.00	31,160,181.86	31,313,002.00	0.00	31,313,002.00

	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)			891,990.40			975,812.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			891,990.40			975,812.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	35,700,360.00		35,700,360.00	36,201,399.00		36,201,399.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	80,288.03		80,288.03	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		545,455.00	545,455.00		545,457.00	545,457.00
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)	3,414,592.00		3,414,592.00	3,000,000.00		3,000,000.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	39,195,240.03	545,455.00	39,740,695.03	39,201,399.00	545,457.00	39,746,856.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	254,633.00		254,633.00	254,669.00		254,669.00
38. TOTAL STATE AID (Lines C36 plus C37)	39,449,873.03	545,455.00	39,995,328.03	39,456,068.00	545,457.00	40,001,525.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	100,744,013.74		100,744,013.74	99,251,357.00		99,251,357.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	240,163.36		240,163.36	80,000.00		80,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2010-11 Actual	2011-12 Budget		
1. Revised Prior Year Program Limit (Lines A1 plus A6)			71,285,804.98			69,794,731.20
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0046			0.9994
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			69,794,731.20			71,503,651.01
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			31,160,181.86			31,313,002.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			1,600,540.80			1,599,654.00
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			39,526,539.74			40,001,525.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			39,526,539.74			40,001,525.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			168,912.54			57,528.33
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			31,329,094.40			31,370,530.33
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)			39,357,627.20			40,001,525.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			31,329,094.40			
b. State Subventions (Line D8)			39,357,627.20			
c. Less: Excluded Appropriations (Line C23)			891,990.40			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			69,794,731.20			

	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)			69,794,731.20			71,503,651.01
12. Appropriations Subject to the Limit (Line D9d)			69,794,731.20			

* 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.

Line 26: Supplemental instruction is added manually to form.

Susan Hume
Gann Contact Person

714-447-7412
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) 2,669,480.53
- 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) 79,597,002.04

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.35%

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. 0.00
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. 5,493.49

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)	3,833,774.55
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	258,954.82
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	5,493.49
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,087,235.88
9. Carry-Forward Adjustment (Part IV, Line F)	597,097.26
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,684,333.14

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	64,598,239.37
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	11,036,967.79
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	4,995,608.29
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	985,493.77
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	19,881.50
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,471,039.89
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	5,493.49
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)	2,741,229.52
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,989,699.68
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)	95,843,653.30

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.26%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2012-13 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	4.89%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,087,235.88</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(173,948.22)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.46%) times Part III, Line B18); zero if negative	<u>597,097.26</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.46%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.46%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>597,097.26</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>597,097.26</u>

Approved indirect cost rate: 3.46%
Highest rate used in any program: 3.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	1,596,469.32	55,307.04	3.46%
01	3011	216,421.81	7,488.19	3.46%
01	3180	234,777.69	8,123.31	3.46%
01	3200	1,017,456.99	35,204.01	3.46%
01	3310	2,138,975.45	74,008.55	3.46%
01	3313	927,083.47	32,076.90	3.46%
01	3315	63,902.96	2,211.04	3.46%
01	3319	60,602.17	2,096.84	3.46%
01	3320	164,565.05	5,693.95	3.46%
01	3324	105,465.88	3,649.12	3.46%
01	3710	25,733.33	514.67	2.00%
01	4035	634,237.55	21,944.62	3.46%
01	4047	33,815.97	1,170.03	3.46%
01	4048	44,108.44	1,526.15	3.46%
01	4201	26,329.60	526.59	2.00%
01	4203	400,789.40	8,015.79	2.00%
01	5630	26,695.34	923.66	3.46%
01	5635	10,503.00	363.40	3.46%
01	5810	115,356.85	3,991.35	3.46%
01	6010	1,192,454.72	41,258.93	3.46%
01	6286	149,673.30	5,178.70	3.46%
01	6530	22,731.17	199.72	0.88%
01	6535	3,688.38	127.62	3.46%
01	7090	2,169,574.58	65,087.24	3.00%
01	7400	677,962.35	23,457.50	3.46%
01	8150	1,818,838.90	62,931.83	3.46%
01	9010	1,184,159.47	12,453.88	1.05%
12	6050	580,387.59	20,081.41	3.46%
12	6052	14,498.78	501.22	3.46%
12	6055	763,209.94	26,407.06	3.46%
13	5310	2,885,849.88	49,468.73	1.71%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		177,987.90	177,987.90
2. State Lottery Revenue	8560	1,574,275.49		279,515.17	1,853,790.66
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)		1,574,275.49	0.00	457,503.07	2,031,778.56
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,574,275.49			1,574,275.49
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		206,508.69	206,508.69
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)		1,574,275.49	0.00	206,508.69	1,780,784.18
C. ENDING BALANCE (Must equal Line A6 minus Line B12)					
	979Z	0.00	0.00	250,994.38	250,994.38
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2010-11 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	97,932,524.92
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	8,614,734.62
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,063,199.21
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,091,932.64
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	196,270.70
9. PERS Reduction	All	All	3801-3802	182,258.06
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				2,537,660.61
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.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				86,780,129.69
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				86,780,129.69

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)		13,270.61
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)		13,270.61
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		13,270.61
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,539.27
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.)	88,656,538.01	6,704.87
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)	88,656,538.01	6,704.87
B. Required effort (Line A.2 times 90%)	79,790,884.21	6,034.38
C. Current year expenditures (Line I.G and Line II.F)	86,780,129.69	6,539.27
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	1,052,661.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				1,052,661.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	86,780,129.69	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,539.27
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

	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	1,301,047.22	1,853,143.04	6,897,488.79	1,439,029.25	7,729,762.59	0.00	894,004.66
1110 Regular Education, K-12	491.61	491.61	491.61	491.61	533.90	533.90	488.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	87.08	87.08	87.08	87.08	76.16	76.16	480.00
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)							
C. Total Allocation Factors	578.69	578.69	578.69	578.69	610.06	610.06	968.00

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

30 66506 000000
Form PCR

Fullerton Elementary
Orange County

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	53,797,314.85	16,977,085.96	70,774,400.81	3,528,498.33		74,302,899.14
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00		0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00		0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	16,420,647.64	3,137,389.59	19,558,037.23	975,077.16		20,533,114.39
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00	0.00		0.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services						0.00
----	Enterprise						0.00
----	Facilities Acquisition & Construction						0.00
----	Other Outgo						0.00
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	335,574.33		335,574.33
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(143,639.20)		(143,639.20)
----	Total General Fund and Charter Schools Funds Expenditures	70,217,962.49	20,114,475.55	90,332,438.04	4,695,510.62	2,904,576.26	97,932,524.92

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	53,332,199.64	26,862.16	226,918.00	177,601.44	33,501.49	0.00	0.00			232.12	0.00	53,797,314.85
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	12,789,181.30	875,417.87	0.00	24,056.07	1,786,393.15	945,599.25	0.00			0.00	0.00	16,420,647.64
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												
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		66,121,380.94	902,280.03	226,918.00	201,657.51	1,819,894.64	945,599.25	0.00	0.00	0.00	232.12	0.00	70,217,962.49

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)				Total		
		Full-Time Equivalents	Classroom Units	Pupils Transported				
Instructional Goals								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00		
1110	Regular Education, K-12	9,761,611.76	6,764,777.64	450,696.56		16,977,085.96		
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00		
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00		
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00		
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00		
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00		
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00		
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00		
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00		
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00		
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00		
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00		
4760	Bilingual	0.00	0.00	0.00	0.00	0.00		
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00		
5000-5999	Special Education (allocated to 5001)	1,729,096.54	964,984.95	443,308.10		3,137,389.59		
6000	ROC/P	0.00	0.00	0.00	0.00	0.00		
Other Goals								
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00		
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00		
8100	Community Services	0.00	0.00	0.00	0.00	0.00		
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00	0.00		
Other Funds								
--	Adult Education (Fund 11)		0.00			0.00		
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00	0.00		
--	Cafeteria (Funds 13 and 61)		0.00			0.00		
Total Allocated Support Costs					11,490,708.30	7,729,762.59	894,004.66	20,114,475.55

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)	985,493.77
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	0.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	3,853,656.05
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	0.00
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,839,149.82
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	70,217,962.49
2	Total Allocated Costs (from Form PCR, Column 2, Total)	20,114,475.55
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	90,332,438.04
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)	2,741,229.52
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	3,989,699.68
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	6,730,929.20
D. Total Direct Charged and Allocated Costs (B3 + C5)		
		97,063,367.24
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		
		4.99%

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)	0.00				0.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				2,904,576.26	2,904,576.26
Total Other Costs	0.00	0.00	0.00	2,904,576.26	2,904,576.26

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,122.24	6,098.24
2. Inflation Increase	0041	(24.00)	137.00
3. All Other Adjustments	0042, 0525, 0719	14.13	14.44
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,112.37	6,249.68
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,112.37	6,249.68
b. Revenue Limit ADA	0033	13,337.89	13,330.45
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	81,526,118.70	83,311,046.76
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	81,526,118.70	83,311,046.76
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	66,881,582.00	66,853,782.58
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	462,557.00	1,118,092.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	228,964.00	202,805.00
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)	---	233,593.00	915,287.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	67,115,175.00	67,769,069.58

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	30,991,260.00	31,144,080.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	168,922.00	168,922.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	31,160,182.00	31,313,002.00
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	35,954,993.00	36,456,067.58
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	254,633.00	254,669.00
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)	---	(254,633.00)	(254,669.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	35,700,360.00	36,201,398.58
43. Less: Revenue Limit State Apportionment Receipts	---	25,406,127.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	10,294,233.00	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	92,173.00	92,173.00
46. California High School Exit Exam	9002	230,425.00	230,425.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	222,859.00	222,859.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(85,463.02)	0.00	(143,639.20)				
Other Sources/Uses Detail					33,000.00	1,091,932.64		
Fund Reconciliation							168,527.94	143,841.45
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	10,331.45	0.00	94,170.47	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							40,594.71	70,516.14
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	49,468.73	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					679,801.00	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	171.90	0.00						
Other Sources/Uses Detail					420,637.64	33,000.00		
Fund Reconciliation							0.00	38,536.36
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	1,302.07
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	8,506.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	74,959.67	0.00						
Other Sources/Uses Detail					0.00	0.00	55,194.13	10,120.76
Fund Reconciliation								
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	85,463.02	(85,463.02)	143,639.20	(143,639.20)	1,133,438.64	1,133,438.64	264,316.78	264,316.78

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	3.0	21.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	488.0	97.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	383.0	97.0
C. ENTER total number of miles driven to/from school	021/022	105,429.0	103,072.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		936,182.76	798,993.53
B. Books & Supplies (Objects 4200, 4300, and 4400)		29,671.45	104,734.31
C. 1. Subagreements for Services (Object 5100)		27,116.25	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	24,332.50	
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		1,003.20	1,096.80
3. Insurance (Objects 5400 and 5450)		7,010.03	14,794.57
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		3,861.34	2,244.92
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(178,384.28)	756.40
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		65,320.10	19,450.07
7. Communications (Object 5900)		2,035.33	3,322.02
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	893,816.18	945,392.62
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	893,816.18	945,392.62
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	893,816.18	945,392.62
K. Indirect Costs (Approved indirect cost rate of 3.46% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		29,987.82	32,710.58
L. Net Pupil Transportation Expense (Lines J and K)	100/101	923,804.00	978,103.20

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		923,804.00	978,103.20
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		62,998.90	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C1		27,783.75	18,000.55
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		90,782.65	18,000.55
G. Bus Operating Expense (Line A minus Line F)	110/111	833,021.35	960,102.65
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	7.901	9.315
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,707.011	9,897.965
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	90,782.65	18,000.55
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	923,804.00	978,103.20
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	725,034.70	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Susan Hume

Title: Asst. Superintendent Business Services

Agency: Fullerton School District

Phone Number/Ext: 714-447-7412

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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										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										497
1000-1999	Certificated Salaries	788,051.82	0.00	0.00	0.00	659,432.47	1,064,375.13	4,634,045.01		7,145,904.43
2000-2999	Classified Salaries	875,600.05	0.00	0.00	0.00	824,947.78	687,453.43	1,387,224.45		3,775,225.71
3000-3999	Employee Benefits	565,116.46	0.00	0.00	0.00	460,815.04	493,592.67	1,810,768.18		3,330,292.35
4000-4999	Books and Supplies	132,489.08	0.00	0.00	0.00	109,583.36	18,428.40	91,983.75		352,484.59
5000-5999	Services and Other Operating Expenditures	420,607.81	0.00	0.00	0.00	33,337.00	3,646.48	1,359,149.27		1,816,740.56
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	2,781,865.22	0.00	0.00	0.00	2,088,115.65	2,267,496.11	9,283,170.66	0.00	16,420,647.64
7310	Transfers of Indirect Costs	327.34	0.00	0.00	0.00	45,727.85	0.00	74,008.55		120,063.74
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,137,389.51	0.00	0.00	0.00	45,727.85	0.00	74,008.55		3,137,389.51
	Total Indirect Costs and PCR Allocations	3,137,716.85	0.00	0.00	0.00	45,727.85	0.00	74,008.55	0.00	3,257,453.25
	TOTAL COSTS	5,919,582.07	0.00	0.00	0.00	2,133,843.50	2,267,496.11	9,357,179.21	0.00	19,678,100.89
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	34,220.97	0.00	0.00	0.00	167,218.06	0.00	520,201.41		721,640.44
2000-2999	Classified Salaries	4,149.03	0.00	0.00	0.00	741,050.94	0.00	1,050,270.85		1,795,470.82
3000-3999	Employee Benefits	9,080.95	0.00	0.00	0.00	270,430.17	0.00	532,174.58		811,685.70
4000-4999	Books and Supplies	8,744.91	0.00	0.00	0.00	109,583.36	0.00	88,358.42		206,686.69
5000-5999	Services and Other Operating Expenditures	89,342.92	0.00	0.00	0.00	33,337.00	0.00	749.00		123,428.92
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	145,538.78	0.00	0.00	0.00	1,321,619.53	0.00	2,191,754.26	0.00	3,658,912.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	45,727.85	0.00	74,008.55		119,736.40
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	45,727.85	0.00	74,008.55	0.00	119,736.40
	TOTAL BEFORE OBJECT 8980	145,538.78	0.00	0.00	0.00	1,367,347.38	0.00	2,265,762.81	0.00	3,778,648.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									0.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	753,830.85	0.00	0.00	0.00	492,214.41	1,064,375.13	4,113,843.60		6,424,263.99
2000-2999	Classified Salaries	871,451.02	0.00	0.00	0.00	83,896.84	687,453.43	336,953.60		1,979,754.89
3000-3999	Employee Benefits	556,035.51	0.00	0.00	0.00	190,384.87	493,592.67	1,278,593.60		2,518,606.65
4000-4999	Books and Supplies	123,744.17	0.00	0.00	0.00	18,428.40	3,625.33	145,797.90		1,693,311.64
5000-5999	Services and Other Operating Expenditures	331,264.89	0.00	0.00	0.00	3,646.48	1,358,400.27	0.00		1,693,311.64
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	2,636,326.44	0.00	0.00	0.00	766,496.12	2,267,496.11	7,091,416.40	0.00	12,761,735.07
7310	Transfers of Indirect Costs	327.34	0.00	0.00	0.00	0.00	0.00	0.00		327.34
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	3,137,389.51	0.00	0.00	0.00	0.00	0.00	0.00		3,137,389.51
	Total Indirect Costs and PCR Allocations	3,137,716.85	0.00	0.00	0.00	766,496.12	2,267,496.11	7,091,416.40	0.00	3,137,716.85
	TOTAL BEFORE OBJECT 8980	5,774,043.29	0.00	0.00	0.00	766,496.12	2,267,496.11	7,091,416.40	0.00	15,899,451.92
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	25,443.12	0.00	0.00	0.00	0.00	0.00	72,640.09		98,083.21
2000-2999	Classified Salaries	69,005.52	0.00	0.00	0.00	0.00	0.00	19,510.28		88,515.80
3000-3999	Employee Benefits	39,370.76	0.00	0.00	0.00	0.00	0.00	35,082.13		74,452.89
4000-4999	Books and Supplies	5,704.85	0.00	0.00	0.00	0.00	0.00	932.57		6,637.42
5000-5999	Services and Other Operating Expenditures	75,664.17	0.00	0.00	0.00	0.00	0.00	381.80		76,045.97
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	215,188.42	0.00	0.00	0.00	0.00	0.00	128,546.87	0.00	343,735.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	215,188.42	0.00	0.00	0.00	0.00	0.00	128,546.87	0.00	343,735.29
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
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)									
TOTAL COSTS										
										1,949,145.00
										0.00
										4,394,750.56
										6,687,630.85

* 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	15,731,855.95	6,176,766.08
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)	0.00	0.00

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)	0.00	0.00

4. Enter any other adjustments, not included in Line 1 (explain below)	0.00	0.00

5. 2009-10 Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines 1 through 4)	15,731,855.95	6,176,766.08
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet	433.00	
2. Enter any adjustments not included in Line C1 (explain below)	0.00	

3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)	433.00	

SELPA: North Orange (MM)

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:	State and Local	Local Only
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	0.00	0.00

SELPA: North Orange (MM)

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)	<u>0.00</u>	_____
50% of increase in funding	<u>0.00</u>	_____
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	_____	_____

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2010-11 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2009-10 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	19,678,100.89	_____	_____
2. Less: Expenditures paid from federal sources	3,778,648.97	_____	_____
3. Expenditures paid from state and local sources	15,899,451.92	15,731,855.95	_____
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	<u>15,899,451.92</u>	<u>15,731,855.95</u>	<u>167,595.97</u>
4. Special education unduplicated pupil count	497	433	_____
5. Per capita state and local expenditures (A3/A4)	<u>31,990.85</u>	<u>36,332.23</u>	<u>(4,341.38)</u>

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: North Orange (MM)

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

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

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

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

Susan Hume
Contact Name

714-447-7412
Telephone Number

Asst. Superintendent Business Services
Title

susan_hume@fsd.k12.ca.us
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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	906,032.00	0.00	0.00	0.00	696,631.00	1,081,097.00	5,143,075.00		7,826,835.00
2000-2999	Classified Salaries	918,413.00	0.00	0.00	0.00	411,975.00	866,373.00	2,240,233.00		4,436,994.00
3000-3999	Employee Benefits	625,501.00	0.00	0.00	0.00	436,817.00	603,457.00	2,459,393.00		4,125,168.00
4000-4999	Books and Supplies	190,041.00	0.00	0.00	0.00	31,359.00	22,736.00	145,269.00		389,405.00
5000-5999	Services and Other Operating Expenditures	523,550.00	0.00	0.00	0.00	2,850.00	5,188.00	1,056,975.00		1,588,563.00
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	3,163,537.00	0.00	0.00	0.00	1,579,632.00	2,578,851.00	11,044,945.00	0.00	18,366,965.00
7310	Transfers of Indirect Costs	108.00	0.00	0.00	0.00	17,774.00	0.00	62,548.00		80,430.00
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	108.00	0.00	0.00	0.00	17,774.00	0.00	62,548.00	0.00	80,430.00
	TOTAL COSTS	3,163,645.00	0.00	0.00	0.00	1,597,406.00	2,578,851.00	11,107,493.00	0.00	18,447,395.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	887,893.00	0.00	0.00	0.00	601,436.00	1,081,097.00	5,045,538.00		7,615,954.00
2000-2999	Classified Salaries	918,413.00	0.00	0.00	0.00	143,185.00	866,373.00	1,034,989.00		2,962,960.00
3000-3999	Employee Benefits	619,243.00	0.00	0.00	0.00	261,698.00	603,457.00	1,886,516.00		3,370,914.00
4000-4999	Books and Supplies	190,041.00	0.00	0.00	0.00	0.00	22,736.00	5,270.00		218,047.00
5000-5999	Services and Other Operating Expenditures	523,550.00	0.00	0.00	0.00	0.00	5,188.00	1,054,975.00		1,583,713.00
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	3,139,130.00	0.00	0.00	0.00	1,006,319.00	2,578,851.00	9,027,288.00	0.00	15,751,696.00
7310	Transfers of Indirect Costs	108.00	0.00	0.00	0.00	0.00	0.00	0.00		108.00
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	108.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.00
	TOTAL BEFORE OBJECT 8980	3,139,238.00	0.00	0.00	0.00	1,006,319.00	2,578,851.00	9,027,288.00	0.00	15,751,696.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										15,751,696.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, 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	26,206.00	0.00	0.00	0.00	0.00	0.00	80,507.00		106,713.00
2000-2999	Classified Salaries	74,395.00	0.00	0.00	0.00	0.00	0.00	21,398.00		95,793.00
3000-3999	Employee Benefits	44,091.00	0.00	0.00	0.00	0.00	0.00	42,195.00		86,286.00
4000-4999	Books and Supplies	1,200.00	0.00	0.00	0.00	0.00	0.00	1,000.00		2,200.00
5000-5999	Services and Other Operating Expenditures	95,660.00	0.00	0.00	0.00	0.00	0.00	300.00		95,960.00
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	241,552.00	0.00	0.00	0.00	0.00	0.00	145,400.00	0.00	386,952.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	241,552.00	0.00	0.00	0.00	0.00	0.00	145,400.00	0.00	386,952.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,949,426.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									6,962,660.00
	TOTAL COSTS									9,299,038.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	788,051.82	0.00	0.00	0.00	659,432.47	1,064,375.13	4,634,045.01		7,145,904.43
2000-2999	Classified Salaries	875,600.05	0.00	0.00	0.00	824,947.78	687,453.43	1,387,224.45		3,775,225.71
3000-3999	Employee Benefits	565,116.46	0.00	0.00	0.00	460,815.04	493,592.67	1,810,768.18		3,330,292.35
4000-4999	Books and Supplies	132,489.08	0.00	0.00	0.00	109,583.36	18,428.40	91,983.75		352,484.59
5000-5999	Services and Other Operating Expenditures	420,607.81	0.00	0.00	0.00	33,337.00	3,646.48	1,359,149.27		1,816,740.56
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	2,781,865.22	0.00	0.00	0.00	2,088,115.65	2,267,496.11	9,283,170.66	0.00	16,420,647.64
7310	Transfers of Indirect Costs	327.94	0.00	0.00	0.00	45,727.85	0.00	74,008.55		120,063.74
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)	3,137,389.51								3,137,389.51
	Total Indirect Costs	327.94								0.00
	TOTAL COSTS	2,782,192.56	0.00	0.00	0.00	2,133,843.50	2,267,496.11	9,357,179.21	0.00	16,540,711.38
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	34,220.97	0.00	0.00	0.00	167,218.06	0.00	520,201.41		721,640.44
2000-2999	Classified Salaries	4,149.03	0.00	0.00	0.00	741,050.94	0.00	1,050,270.85		1,795,470.82
3000-3999	Employee Benefits	9,080.95	0.00	0.00	0.00	270,430.17	0.00	532,174.58		811,685.70
4000-4999	Books and Supplies	8,744.91	0.00	0.00	0.00	109,583.36	0.00	88,358.42		206,686.69
5000-5999	Services and Other Operating Expenditures	89,342.92	0.00	0.00	0.00	33,337.00	0.00	749.00		123,428.92
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	145,538.78	0.00	0.00	0.00	1,321,619.53	0.00	2,191,754.26	0.00	3,658,912.57
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	45,727.85	0.00	74,008.55		119,736.40
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	45,727.85	0.00	74,008.55	0.00	119,736.40
	TOTAL BEFORE OBJECT 8980	145,538.78	0.00	0.00	0.00	1,367,347.38	0.00	2,265,762.81	0.00	3,778,648.97
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,778,648.97

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

Object Code	Description	Special Education, Unspecified (Goal 5011)	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	753,830.85	0.00	0.00	0.00	492,214.41	1,064,375.13	4,113,843.60		6,424,263.99
2000-2999	Classified Salaries	871,451.02	0.00	0.00	0.00	83,896.84	687,453.43	336,993.60		1,979,754.89
3000-3999	Employee Benefits	556,035.51	0.00	0.00	0.00	190,384.87	493,592.67	1,278,593.60		2,518,606.65
4000-4999	Books and Supplies	123,744.17	0.00	0.00	0.00	0.00	18,428.40	3,625.33		145,797.90
5000-5999	Services and Other Operating Expenditures	331,264.89	0.00	0.00	0.00	0.00	3,646.48	1,358,400.27		1,693,311.64
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	2,636,326.44	0.00	0.00	0.00	766,496.12	2,267,496.11	7,091,416.40	0.00	12,761,735.07
7310	Transfers of Indirect Costs	327.34	0.00	0.00	0.00	0.00	0.00	0.00		327.34
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)	3,137,389.51								3,137,389.51
	Total Indirect Costs	327.34	0.00	0.00	0.00	0.00	0.00	0.00		327.34
	TOTAL BEFORE OBJECT 8980	2,636,653.78	0.00	0.00	0.00	766,496.12	2,267,496.11	7,091,416.40	0.00	12,762,062.41
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	25,443.12	0.00	0.00	0.00	0.00	0.00	72,640.09		98,083.21
2000-2999	Classified Salaries	69,005.52	0.00	0.00	0.00	0.00	0.00	19,510.28		88,515.80
3000-3999	Employee Benefits	39,370.76	0.00	0.00	0.00	0.00	0.00	35,082.13		74,452.89
4000-4999	Books and Supplies	5,704.85	0.00	0.00	0.00	0.00	0.00	932.57		6,637.42
5000-5999	Services and Other Operating Expenditures	75,664.17	0.00	0.00	0.00	0.00	0.00	381.80		76,045.97
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	215,188.42	0.00	0.00	0.00	0.00	0.00	128,546.87	0.00	343,735.29
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	215,188.42	0.00	0.00	0.00	0.00	0.00	128,546.87	0.00	343,735.29
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,949,145.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									4,394,750.56
TOTAL COSTS										
										6,687,630.85

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

SELPA: North Orange (MM)

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	<u>0.00</u>	<u>0.00</u>

SELPA: North Orange (MM)

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

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

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

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

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2011-12 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2010-11 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	18,447,395.00		
2. Less: Expenditures paid from federal sources	2,695,699.00		
3. Expenditures paid from state and local sources	15,751,696.00	12,762,062.41	
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	15,751,696.00	12,762,062.41	2,989,633.59
4. Special education unduplicated pupil count	497	497	
5. Per capita state and local expenditures (A3/A4)	31,693.55	25,678.19	6,015.36

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: North Orange (MM)

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.

Susan Hume
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