



Orange Unified School District 2010-11 – Unaudited Actuals 2011-12 – Revised Budget

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Introduction

INTRODUCTION

Purpose of the Budget

The purpose of the Budget is to serve as a guideline for the utilization of resources to meet the needs of students in the Orange Unified School District.

The District's Budget is an expression in dollars of the education program. It is the intent and philosophical belief of the Board of Education to expend the resources of the District so that as many dollars as possible directly benefit students in the classroom.

More specifically, the budget serves as an outline for the estimated revenue and expenses for the fiscal year and is intended to serve a variety of purposes:

- A reflection of educational philosophy
- A statement of District priorities
- A description of the education plan and resources to support the plan
- A financial plan outlining proposed District actions
- An accountability tool
- A public information document

Monies are allocated and received by the District based upon several criteria. The State requires that various funds be established for the accounting of the revenues and expenditures. The type of fund is very important because the fund type determines how the money may be spent.

General Fund (01)

The General Fund is the chief operating fund for all Local Education Agencies (LEAs), including school district, county offices of education, and joint powers agreements/agencies.

The General Fund is used to account for the ordinary operations of the LEA. All transactions except those required or permitted by law to be in another fund are accounted for in this fund.

Within the General Fund, restricted projects or activities must be identified and separated from unrestricted activities.

Adult Education Fund (11)

The Adult Education Fund is used to account separately for federal, state, and local revenues for Adult Education programs.

The principal revenue accounts in this fund are:

- Adult Education Block Entitlement
- Apprenticeship Transfer from the General Fund
- Workforce Investment Act (WIA)
- Other Federal Revenue (i.e., Adult Basic Education)
- All Other State Revenue
- Interest
- Adult Education Fees
- All Other Local Revenue

Expenditures in this Fund may be made only for adult education purposes; monies received for programs other than adult education shall not be expended for adult education (*Education Code* sections 52616[b] and 52501).

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Expenditures in this Fund may be made only for direct instructional costs relating directly to the Adult Education Program, including but not limited to the salaries and benefits of adult education teachers and aides; textbooks; instructional supplies; travel and conference expenses for employees who work in the Adult Education Program; and repair, maintenance, acquisition, and replacement of instructional equipment used in the Adult Education Program. Money in this Fund may also be expended for direct support costs of the Adult Education Program and for indirect costs of the Adult Education Program as specified in *Education Code* section 52616.

Child Development Fund (12)

The Child Development Fund is used to account separately for federal, state, and local revenue to operate Child Development programs (*Education Code* section 8328).

The principal revenue accounts in this fund are:

- # Economic Opportunity Act
- # Child Nutrition Programs (Federal)
- # State Preschool
- # Child Nutrition Programs (State)
- # Child Development Apportionments
- # All Other State Revenue
- # Food Service Sales
- # Interest
- # Child Development Parent Fees
- # All Other Local Revenue
- # Interfund Transfers In

The Child Development Fund may be used only for necessary expenditures for the operation of Child Development programs (*Education Code* section 8328).

Cafeteria Fund (13)

The Cafeteria Fund (*Education Code* section 38090) or Cafeteria Account (*Education Code* section 38093) is used to account separately for federal, state, and local revenue to operate the food service program.

The principal revenue accounts in this Fund are:

- # Child Nutrition Programs (Federal)
- # Child Nutrition Programs (State)
- # Food Service Sales
- # Interest
- # All Other Local Revenue

Education Code section 38093 allows the governing board of an LEA to set up, in one or more banks, an account for each cafeteria established in the LEA or for all cafeterias established in the LEA. That section of the *Education Code* uses the term “account” to mean fund. Therefore, when the Cafeteria Fund is established in a separate bank account, apart from the county treasury, it is referred to as the Cafeteria Account (see also *Education Code* sections 38094 and 38095).

The governing board of the LEA may authorize expenditures from the Cafeteria Fund or Cafeteria Account only for those charges that are defined as food service program costs in the *California School Accounting Manual*.

INTRODUCTION

The governing board of an LEA may establish and maintain within the Cafeteria Fund a cafeteria equipment reserve for the purchase, lease, maintenance, or replacement of cafeteria equipment (*Education Code* section 38102).

Deferred Maintenance Fund (14)

The Deferred Maintenance Fund is used to account separately for State apportionments and LEAs' contributions for deferred maintenance purposes (*Education Code* sections 17582-17587).

The principal revenue (and other source) accounts in this Fund are:

- Deferred Maintenance Allowance
- Interest
- Interfund Transfers In

Expenditures in this Fund are for major repairs or replacements under the plan approved by the State Allocation Board (*Education Code* section 17582).

Capital Facilities Fund (25)

The Capital Facilities Fund is used primarily to account separately for monies received from fees levied on developers or other agencies as a condition for approving a development. The authority for the levies may be county/city ordinances (*Government Code* section 65970-65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund is restricted to that fund (*Government Code* section 66006).

The principal revenue accounts in this Fund are:

- Interest
- Mitigation/Developer Fees

Expenditures in the Capital Facilities Fund are restricted to the purposes specified in *Government Code* sections 65970-65981 or as specified in agreements with the developer (*Government Code* section 66006).

County School Facilities Fund (35)

The County School Facilities Fund is used primarily to account separately for State apportionments as provided in *Education Code* sections 17009.5 and 17070.10-17076.10.

The principal revenue (and other source) accounts in this Fund are:

- School Facilities Apportionments
- Interest

Typical expenditures in this fund include items charged to Object 6200, Building and Improvement of Buildings, and Object 6300, Books and Media for New School Libraries.

Special Reserve Fund for Capital Outlay Projects (40)

The Special Reserve Fund for Capital Outlay Projects exists primarily to provide for the accumulation of General Fund monies for capital outlay purposes (*Education Code* section 42840). This Fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Funds 25, or 35. Other authorized revenues that may be transferred to the Special Reserve Fund for Capital Outlay Projects are (1) proceeds from the sale or lease with option to purchase of real property (*Education Code* section 17462); (2) rentals and leases of real property specifically authorized for deposit to the fund by the governing board

INTRODUCTION

(*Education Code* section 41003); and (3) excess amounts sufficient to pay all unpaid bond obligations (*Education Code* section 15235). The principal revenue and other source accounts in this Fund are:

- ✦ Rentals and Leases
- ✦ Interest
- ✦ Other Authorized Interfund Transfers In
- ✦ Proceeds from Sale/Lease-Purchase of Land and Buildings

Transfers authorized by the governing board from the General Fund must be expended for capital outlay purposes. Proceeds from the sale or lease with option to purchase may be spent for capital outlay purposes, costs of maintenance of LEAs' property, and future maintenance and renovation of school sites (*Education Code* section 17462). Expenditures for capital outlay are made against the Object 6000 series of accounts.

Capital Project Fund for Blended Component Units (49)

The Capital Project Fund for Blended Component Units (new for 2002-03) is used to account for capital projects financed by Mello-Roos Community Facilities Districts and similar entities that are considered blended component units of the LEA under generally accepted accounting principles (GAAP). The Mello-Roos Community Facilities Act of 1982 (*Government Code* Section 53311 Section et seq.) allows any county, city, special district, school district, or joint powers authority to establish, upon approval of two-thirds of the voters in the district, a "Community Facilities District" (CFD) for the purpose of selling tax-exempt bonds to finance public improvements and services.

Debt Service Fund (56)

The Debt Service Fund is used for the accumulation of resources for the retirement of principal and interest on general long-term debt.

The principal revenue and other source account in the fund is:

- ✦ Other Authorized Interfund Transfers In

Most commonly, expenditures are made against the Debt Service Accounts (Object 7430)

Remember: The Budget is only a tool to achieving the District's Goals and Objectives



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Self-Insurance Fund (67)

Self-insurance funds are used to separate monies received for self-insurance activities from other operating funds of an Local Education Agency (LEA). Separate funds may be established for each type of self-insurance activity, such as workers' compensation, health and welfare, and deductible property loss (*Education Code* section 17566).

The principal revenue accounts in this Fund are:

- # Interest
- # In-District Premiums/Contributions
- # Interagency Revenues
- # All Other Local Revenue

Expenses from the Self-Insurance Fund shall be made for the payment of claims, administrative costs, services, deductible insurance amounts, costs of excess insurance, and other related costs. Amounts contributed to a Self-Insurance Fund are lawfully restricted for insurance purposes (*Education Code* section 17566).

Retiree Benefit Fund (71)

The Retiree Benefit Fund exists to account separately for amounts held in trust from salary reduction agreements or irrevocable contributions for employees' for an LEA's irrevocable contributions to a retiree benefit plan for which a formal trust exists. Amounts earmarked for retiree benefits but not contributed irrevocably to a trust should be accounted for in the General Fund or a Special Reserve Fund. Monies may be contributed to the Retiree Benefit Fund from other funds by periodic expense charges in amounts based on existing and future obligations requirements.

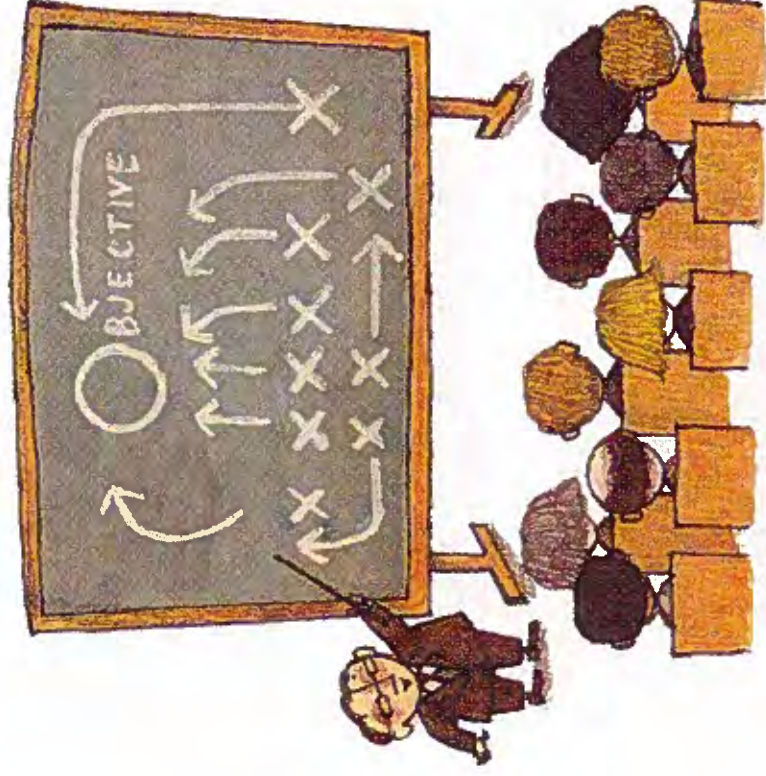
INTRODUCTION

General Description of the District

Orange Unified School District is located in the central portion of Orange County. The District encompasses nearly 108 square miles, including the cities of Orange, Villa Park, and portions of Santa Ana, Anaheim, and Garden Grove.

Starting from an original school building in 1872, the District has grown to 26 elementary schools (K-6), one Magnet School (K-8), three middle schools (7-8), two Charter Schools (7-8), four high schools (9-12), a school for students with special needs, a community day school, and a continuation high school. A Career Education Center houses the District's Regional Occupational Program and Child Development Center.

District schools have "partnered" with more than 100 local businesses, service clubs, local universities, and other organizations to provide funding for special projects. Special Projects include community speakers, career days/fairs, and scholarship programs.



Budgetary Building Blocks

BUDGETARY BUILDING BLOCKS

Budget Criteria

The Board of Education has the final responsibility for the budget. The Board's primary budget development tasks include establishing budget criteria and assumptions, directing, reviewing, and approving the budget.

The criteria for the 2011/2012 Budget are as follows:

1. The beginning fund balance is inclusive of carryover funds for categorical programs and/or school site program allocations.
2. The beginning fund balance includes statutory reserves for revolving cash \$125,000, stores inventory \$114,491, prepaid expenditures of \$1,100,064, and a fund designated for economic uncertainties of \$6,208,647 that are not available for appropriation.
3. Amounts reserved for economic uncertainties from all legally available sources will be a minimum of three percent of the total General Fund expenditures plus inter-fund transfers out, and in accordance with *Educational Code* section 42130 and the provisions of AB 1200.
4. Average daily attendance (ADA) for purposes of the revenue-limit calculation will be based upon historical and projected ADA for the seven school months ending on or before April 15. Revenue from revenue-limit sources will be based on the most current factors contained in the Governor's proposals for the 2011/12 State Budget and as provided by the California Department of Education, the County Assessor's Office, and the Orange County Department of Education.

5. State revenues for lottery funds will be based upon the most current projections provided by School Services of California and the Orange County Department of Education.
6. Federal and State categorical revenues will be based upon the most current projections provided by the grantor agencies, the California Department of Education, and the Orange County Department of Education.
7. Amounts appropriated for salaries and benefits for classroom teachers and aides will be contained within the appropriate General Fund budget categories in an amount not less than 55 percent of the District's current expense for education and in compliance with *Education Code* sections 41011 and 41372.
8. Salaries, benefits, and related costs will be charged to the appropriate fund and program and budgeted in accordance with the California School Accounting Manual, Collective Bargaining Agreements, Board Policy, and previous Board action.
9. Categorically-funded programs, except Special Education Master Plan, Transportation, Routine Restricted Maintenance Match program, and Community Day School will be self-supporting without encroachment on the Unrestricted General Fund revenues. Increased costs including, but not limited to salaries and benefits, will be covered by appropriate categorical revenue sources. Allowable indirect cost rates will be charged to those categorical programs authorized by the Board of Education.
10. Unrestricted General Fund monies contributed to the Special Education Program as local general fund support will be budgeted as legally required.

BUDGETARY BUILDING BLOCKS

11. Categorical Funds will be expended in accordance with applicable Federal and State compliance requirements and those specified by the grantor agencies.
12. The enrollment counts for purposes of school allocation amounts and principal enrollment projections will be based upon prior-year enrollments (updated as of the first attendance month and again as of the "P1" period of attendance).
13. General Fund allocations to schools for instructional support and operational costs (excluding custodial supplies) will be based upon the current allocation formula. Staffing allocations for schools will be at a ratio in accordance with collective bargaining agreements and guidelines determined by the Board of Education. Each school-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
14. General Fund expenditures for non-personnel items at the District level will be budgeted as recommended by each division administrator and approved by the Superintendent. Each District-level administrator will ensure that current-year expenditures do not exceed appropriations unless authorized by the Superintendent and approved by the Board of Education.
15. Statutory benefits, for purposes of payroll expense rates, are based upon the most current rates published by the Orange County Department of Education and subject to change during the year.
16. The Nutrition Services Department and the Child Development Program will be self-supporting for all direct costs including, but not limited to costs for employee salaries and benefits, equipment repair and replacement, and other capital outlay needs.
17. Amounts appropriated for major deferred maintenance, except the General Fund match requirement, will be budgeted and expended in the Deferred Maintenance Fund.
18. Amounts appropriated for capital projects will be budgeted and expended in the Special Reserve Fund, Capital Facilities Fund, County School Facilities Fund, or Deferred Maintenance Fund. These funds will be self-sufficient.
19. The Board of Education will approve all inter-fund transfers.
20. The Board of Education adopted the 2011/2012 budget on or before July 1, 2011, under the July 1 single-adoption process in accordance with the resolution adopted by the Board.
21. Education Code section 42127 (i) (4) specifies that not later than 45 days after the Governor signs the Budget Act, the school district shall make available for public review any revisions in the revenues and expenditures that it has made to its budget to reflect the funding made available by that Budget Act. The 2011/12 Budget Act was signed on June 30, 2011. All other changes will be incorporated in the First Interim Budget and approved by the Board of Education on or before December 15 in accordance with Education Code sections 33127 and 42127.
22. Items 1 through 21 are subject to change by the Board of Education and/or the Superintendent at any time.

BUDGETARY BUILDING BLOCKS

General Fund Assumptions

Enrollment Assumptions

1. The Orange Unified School District's K-12 enrollment (excluding Charter schools) for 2011/12 is projected to remain the same at 28,163.

Fund Balance Assumption

2. The total beginning General Fund balance is \$59,938,317. This is based upon 2010/11 unaudited actuals, and that all revenues are received and all appropriations are expended. The beginning balance for 2011/12 is the actual ending June 30, 2011 fund balance after the 2010/11 ledgers are closed.
3. The 2011/12 ending General Fund balance is projected to be \$45,691,386, reflecting a net decrease of \$14,246,931 from 2010/11.
4. Components of the ending General Fund Balance include legally required reserves of \$150,000 for stores inventory and \$125,000 for revolving cash.
5. In accordance with *Education Code* section 42130 and the provisions of AB 1200, components of the ending General Fund balance include reserves for economic uncertainties. In accordance with this objective, reserves for economic uncertainties are projected to be \$7,106,911 or 3% of the total General Fund expenditures and transfers out.
6. School site and program carryover balances totaled \$8,506,307 and are included in the General Fund expenditures. This represents unspent school site/program allocations that have been carried forward to the subsequent budget year.

7. After excluding all amounts for legally required reserves, economic uncertainties, and other designated amounts, unrestricted General Fund unappropriated amounts are projected to be \$36,753,348.

Revenue Assumptions

8. The total budgeted attendance of 27,090.34 (not including District charter schools, county special education, county community schools and adult education) reflects growth of 9.75 ADA in general education and special education ADA, as compared to 2010/11 actual attendance.

Average daily attendance is used for purposes of calculating the Revenue Limit Apportionment.

	ADA
OUSD	26,985.56
Non-Public Schools (NPS ADA)	42.95
Community Day School	61.83
County Special Education	16.81
County Community Schools	199.69
Sub-Total	27,306.84
El Rancho Charter MS	1,122.65
Santiago Charter MS	959.03
Sub-Total (Charter Schools Only)	2,081.68
GRAND TOTAL	29,388.52

BUDGETARY BUILDING BLOCKS

TIERS

The 2008/09 Enacted Budget reduced most categorical funding by 15.4% for 2008/09, an additional 4.5% in 2009/10, and another .38% in 2010/11 for most programs with tiered flexibility. Categorical programs have been divided into three tiers as follows:

Tier I - These programs are not cut and no programmatic flexibility is granted (however, there is significant relaxation of K-3 Class-Size Reductions (CSR) penalties.

Tier II - These programs were cut 15.4% in 2008/09, an additional 4.5% in 2009/10, and another .38% in 2010/11, but no programmatic flexibility is granted for these programs.

Tier III - SBX3 4 (Education Code Section 42605) authorizes complete flexibility in the use of the funds appropriated in 39 budget act items. For fiscal years 2008/09 through 2012/13, school districts may use funds from these 39 act items for any educational purpose. The funds are therefore unrestricted. The Board of Education on March 10, 2011 held a public hearing and voted to authorize the transfer of Tier III programs into the General Fund for any educational purpose as allowed by law, through 2012/13.

- **SB 70 (Chapter 7/2011)** was signed into law in March 2011 and extends this existing flexibility option by two additional years to 2014-15.

THE PROGRAMS ARE AS FOLLOWS:

Program	Resource Code	Tier III Subject to Cuts w/ Flexibility	Flex to Sweep Ending Balance as of June 30, 2008
Pupil Testing (STAR, CAHSEE, CELDT, etc.)	0000		
Deferred Maintenance	6205	X	
Community Based English Tutoring (CBET)	6285	X	X
ROC/P	6350	X	X
Adult Education	6390	X	
School Safety Block Grants (Carl Washington)	6405	X	X
Arts and Music Block Grant	6760	X	X
CAHSEE Intervention Grants	7055	X	
Counselors, Grades 7-12	7080	X	X
Gifted and Talented Ed. (GATE)	7140	X	X
Instructional Materials Fund	7156	X	
High Priority School	7258	X	
PAR	7271	X	X
Certificated Staff Mentor Program	7276	X	X
International Baccalaureate	7286	X	X
Specialized Secondary Programs	7370	X	X
Pupil Retention Block Grant	7390	X	X
Teacher Credentialing Block Grant	7392	X	X
Professional Dev. Block Grant	7393	X	X
Targeted Instruct. Improvement Block Grant	7394	X	
School & Library Improvement Block Grant	7395	X	X

BUDGETARY BUILDING BLOCKS

9. Federal revenue sources are projected to be \$20,421,707 in 2011/12. The actual amount of carryover grant balances for all Federal program revenues have been reallocated back to their program budgets.
10. Based on the recommendations of School Services of California, Inc., Lottery Funds are projected to remain the same at \$128.75 per ADA, \$111.75 regular, and \$17.00 for Instructional Materials.
11. Other Local Income is projected to be \$7,246,700. Based upon fluctuating interest rates, interest income is projected to be \$384,970.

Expenditure Assumptions

12. Expenditures associated with State and Federal categorical programs are projected not-to-exceed program revenues, except Special Education Master Plan, Transportation Services and Community Day School. In addition, the Routine Restricted Maintenance Match program requires an unrestricted General Fund contribution. The total unrestricted General Fund contribution to these four categorical programs is projected to be \$19,175,898. Special Education \$9,240,317. Transportation \$3,872,514, Community Day School \$199,260 and Routine Restricted Maintenance Match \$5,863,807. State Funds for Special Education, Transportation and Community Day School are inadequate to provide the services necessary to meet the students served. The 2011/12 match for Routine Restricted Maintenance per Education Code Section 17070.75 was amended, which lowered the routine restricted maintenance requirement for school agencies to 1% of the total general fund expenditures including transfers out and other financing uses.

13. Certificated salaries are projected to increase an average of 1.7% or \$1,748,809. Classified salaries are projected to increase by 1.8% or \$577,388.
14. Health and Welfare benefits for active employees are projected to decrease by 1.6% or \$278,319. The retiree health benefits are projected to be \$11,711,013. This amount and \$364,488 included in the Retiree Benefit Fund covers the medical, dental, and vision benefits for eligible retirees. Eligibility for retiree benefits and the District's financial contribution varies by employee group and when an employee was hired. Newly hired Classified employees are not eligible for retiree benefits. Newly hired Certificated and Leadership employees are only eligible for a District contribution through age 65 at the single employee rate for HMO, dental and vision coverage.

15. Statutory benefits are projected to be as follows:

STRS	8.250%
PERS*	10.923%
OASDI	6.200%
Medicare	1.450%
Unemployment	1.610%
Worker's Comp	1.470%
PERS Reduction Transfer	2.097%
PERS EPMC	7.000%
OPEB Liability	2.500%

* The total PERS costs equals 13.02%. The State reduces the Revenue Limit apportionment by the calculated PERS Reduction amount. Therefore, this represents a total cost to the District.

BUDGETARY BUILDING BLOCKS

16. Property and liability insurance expenditures are projected to be \$1,070,180 an increase of \$52,591. Utilities are projected to be \$4,288,431, an increase of \$164,436 from 2010/11.
17. Professional/Consulting Services and Operating Expenditures Are projected to be \$5,898,512, an increase of \$1,233,566 from 2010/11.
18. Capital outlay is projected to be \$59,894, a increase of \$37,894 from 2010/11.
19. Transfers out are projected to be \$2,894,763. The 2008/09 Enacted Budget, amended by SB70 in March 2011, eliminated the local matching requirement from the deferred maintenance program through 2014/15. The District will not take advantage of this proposal and will make a deferred maintenance contribution for 2011/12.
20. Other Outgo is projected to be \$7,635,952 primarily due to the debt service payment from the issuance and sale of Index Rate Taxable Retirement Health Benefits Funding Bonds, Series A. This amount also includes transfers to the Orange County Department of Education for Special Education Excess costs. Based on information obtained from the Orange County Department of Education, excess costs are projected to be \$1,100,000.
21. All prior-year, one-time expenditures (and applicable revenues) have been eliminated from the 2011/12 budget. All other expenditures (not identified above) are projected to remain with no inflation increases.

Enrollment

Projecting enrollment is important because the District’s enrollment establishes the basis of state revenue, staffing needs, and planning for facilities. Growth in enrollment for the past six years is as follows:

Enrollment vs. Average Daily Attendance (ADA)

2003/04	(.86%)
2004/05	.37%
2005/06	(2.60%)
2006/07	(2.70%)
2007/08	.86%
2008/09	.13%
2009/10	.32%
2010/11	.36%
2011/12 est.	0%

Enrollment vs. Average Daily Attendance (ADA)

Enrollment represents the number of students actually enrolled in a District school on any given date. For the purposes of predicting and comparing historical enrollment, the measurement date used is the “P2” period of apportionment.

BUDGETARY BUILDING BLOCKS

ADA is the measure of attendance activity that represents the actual count of students present. ADA reporting to the State is measured on three dates:

1. December 30 The First Period "P1" Report
2. April 15 The Second Period "P2" Report
3. End of School The Annual ADA Report

The ratio between ADA and enrollment in California Public Schools is approximately 95%. For the past six years the ration between ADA and enrollment in Orange Unified is as follows:

2003/04	96.0%
2004/05	95.7%
2005/06	96.6%
2006/07	96.8%
2007/08	95.6%
2008/09	96.5%
2009/10	95.8%
2010/11	96.2%
2011/12	96.2%

ENROLLMENT MEASUREMENTS AND USES

Enrollment Projections

*Prior year "P2" period of attendance enrollment trends (updated periodically as actual data is obtained) are used for:

- *Multi-Year Financial Forecasts
- Facility Planning – CBEDS
- Initial Staff Allocations – Spring Registrations

First Period Average Daily Attendance – "P1" (December 30)

- School Improvement Program
- Economic Impact Aid

Second Period Average Daily Attendance – "P2" (April 15)

- Revenue Limit Apportionment
- Instructional Materials (K-8)
- Gifted and Talented Education

Annual Average Daily Attendance (end of school year)

- Lottery Revenues (uses prior year's annual ADA)

Staffing Composition

Full-time Equivalents (FTEs)

Staffing units are reflected as full-time equivalents (FTEs). Oftentimes, FTEs are shown as fractions. For example, teacher FTEs are related to teaching periods (0.2 FTE = 1 period, 1.0 FTE = 5 periods, etc.). Non-teaching FTEs are related to hours worked (0.375 FTE = 3 hours, 1.0 FTE = 8 hours, etc.).

School Staffing – Certified Personnel

The District's staffing for teachers is computed in terms of student enrollment with student/teacher ratios of 30:1 for grades K-2, 33:1 for grades 3-8, and 33:1 for grades 9-12.

School Staffing – Classified Personnel

The District's staffing for classified clerical personnel assigned to school sites is computed in terms of the instructional levels (elementary, intermediate, and high school) associated with the school site.

To determine custodial staffing, the District uses staffing formulas that are based on projected enrollments by school site, school building square footage, number of teachers assigned to a site, and the number of rooms.

BUDGETARY BUILDING BLOCKS

Special Project Personnel

Certificated and classified personnel are allocated to special projects on the basis of Federal and State categorical program plans. Personnel assigned to a categorical program are funded by program funds and not the District's Unrestricted General Fund.

Substitutes

Substitutes serving in District-funded programs are typically utilized to provide coverage for: (1) illness or leave of absence provisions, or (2) in-services. Each of these categories is centrally budgeted based on the prior-year expense and current-year needs defined by each program manager. For categorical programs, all substitute expenses are charged to the applicable program.

Non-School Site Staffing

Non-school site staffing (i.e. central office support services, management personnel, etc.) is based on available unrestricted General Fund resources with attention given to District priorities.

School Resource Allocations

Allocation of resource units to schools is on a per-pupil basis, using prior-year enrollment updated after end of the third attendance month and again at "P1" attendance reporting period enrollment.

School resource units are expected to provide funding for the following operational needs:

	K-6	7-8	9-12
Other books	X	X	X
Instructional materials & supplies	X	X	X
Office supplies	X	X	X
Postage/printing	X	X	X
Library supplies	X	X	X
Conference, travel, and consultants *	X	X	X
Instructional media material/supplies	X	X	X
New equipment	X	X	X
Equipment replacement	X	X	X
Equipment repair	X	X	X

* Not funded by categorical programs

The 2011/12 school resources are:

K-6	7-8	9-12
33.75	40.20	47.00

Note: The actual carryover amounts usually are reallocated back to each school site's program budget by September 15.

General Fund

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 15, 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:

Wendy Benkert

Barbara Stephens

Name

Name

Assistant Superintendent-Business Services

Director-Fiscal Assistance

Title

Title

(714) 966-4229

(714) 628-4044

Telephone

Telephone

E-mail Address

E-mail Address

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)

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)	65.24%
	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.	(\$145,258.16)
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	\$154,593,046.28
	Appropriations Subject to Limit	\$154,593,046.28
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	2.41%
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	\$3,812,424.77
	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]).	\$2,929,011.26

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			16,950.05	16,935.09	16,935.09	16,935.09
a. Kindergarten	2,044.52	2,049.29				
b. Grades One through Three	6,228.61	6,228.42				
c. Grades Four through Six	6,433.50	6,432.54				
d. Grades Seven and Eight	2,219.33	2,218.58				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	10.52	12.77				
g. Community Day School	11.40	13.57				
2. Special Education						
a. Special Day Class	657.28	663.69	657.28	689.59	689.59	689.59
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	15.59	16.15	16.15	16.15	16.15	16.15
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	2.69	2.58	2.58	2.58	2.58	2.58
3. TOTAL, ELEMENTARY	17,623.44	17,637.59	17,626.06	17,643.41	17,643.41	17,643.41
HIGH SCHOOL						
4. General Education			9,059.45	9,047.62	9,047.62	9,047.62
a. Grades Nine through Twelve	8,653.29	8,606.37				
b. Continuation Education	319.07	313.37				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	38.83	40.50				
e. Community Day School	49.29	48.26				
5. Special Education						
a. Special Day Class	370.86	369.94	370.86	375.09	375.09	375.09
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	10.82	11.10	11.10	11.10	11.10	11.10
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	13.46	13.12	13.12	13.12	13.12	13.12
6. TOTAL, HIGH SCHOOL	9,455.62	9,402.66	9,454.53	9,446.93	9,446.93	9,446.93
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	100.66	92.24	100.66	100.66	100.66	100.66
b. High School	99.03	95.65	99.03	99.03	99.03	99.03
8. Special Education						
a. Special Day Class - Elementary	6.50	6.47	6.50	6.50	6.50	6.50
b. Special Day Class - High School	10.31	10.26	10.31	10.31	10.31	10.31
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	216.50	204.62	216.50	216.50	216.50	216.50
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	27,295.56	27,244.87	27,297.09	27,306.84	27,306.84	27,306.84
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)	27,295.56	27,244.87	27,297.09	27,306.84	27,306.84	27,306.84
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	14.76	15.77	15.77	15.77	15.77	15.77
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	41.20	37.25	37.25	37.25	37.25	37.25
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	2,081.68	2,073.42	2,081.68	2,081.68	2,081.68	2,081.68
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,081.68	2,073.42	2,081.68	2,081.68	2,081.68	2,081.68
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.

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	6,377.71	6,352.71
2. Inflation Increase	0041	(25.00)	143.00
3. All Other Adjustments	0042, 0525, 0719		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,352.71	6,495.71
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,352.71	6,495.71
b. Revenue Limit ADA	0033	27,297.09	27,306.84
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	173,410,496.61	177,377,313.66
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	574,310.00	587,370.00
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	173,984,806.61	177,964,683.66
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	142,731,915.80	142,809,540.05
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,011,243.00	1,928,500.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	486,554.00	386,636.00
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)	---	524,689.00	1,541,864.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	143,256,604.80	144,351,404.05

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	114,355,932.00	114,911,767.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589	182,694.00	186,810.00
28. Less: Charter Schools In-lieu Taxes	0595	7,900,767.00	8,139,556.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	106,637,859.00	106,959,021.00
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	36,618,745.80	37,392,383.05
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	1,124,396.00	1,124,608.00
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)	---	(1,124,396.00)	(1,124,608.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	35,494,349.80	36,267,775.05
43. Less: Revenue Limit State Apportionment Receipts	---	24,981,051.44	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	10,513,298.36	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	275,688.00	275,688.00
46. California High School Exit Exam	9002	916,605.00	916,605.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	173,636.00	173,636.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	100,764.00	100,764.00

	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	19,687,697.00		19,687,697.00			19,687,697.00
Work in Progress	55,425,120.00		55,425,120.00	11,341,492.00	3,289,898.00	63,476,714.00
Total capital assets not being depreciated	75,112,817.00	0.00	75,112,817.00	11,341,492.00	3,289,898.00	83,164,411.00
Capital assets being depreciated:						
Land Improvements	10,781,200.00		10,781,200.00	171,182.00		10,952,382.00
Buildings	100,007,901.00		100,007,901.00	2,814,660.00		102,822,561.00
Equipment	9,037,908.00		9,037,908.00	58,443.00		9,096,351.00
Total capital assets being depreciated	119,827,009.00	0.00	119,827,009.00	3,044,285.00	0.00	122,871,294.00
Accumulated Depreciation for:						
Land Improvements	(8,844,741.00)		(8,844,741.00)	(344,471.00)		(9,189,212.00)
Buildings	(44,064,699.00)		(44,064,699.00)	(1,932,694.00)		(45,997,393.00)
Equipment	(5,504,333.00)		(5,504,333.00)	(297,320.00)		(5,801,653.00)
Total accumulated depreciation	(58,413,773.00)	0.00	(58,413,773.00)	(2,574,485.00)	0.00	(60,988,258.00)
Total capital assets being depreciated, net	61,413,236.00	0.00	61,413,236.00	469,800.00	0.00	61,883,036.00
Governmental activity capital assets, net	136,526,053.00	0.00	136,526,053.00	11,811,292.00	3,289,898.00	145,047,447.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2010-11 Unaudited Actuals
Schedule of Long-Term Liabilities

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	49,995,000.00		49,995,000.00		645,000.00	49,350,000.00	795,000.00
Capital Leases Payable	11,151,372.00		11,151,372.00		778,756.00	10,372,616.00	649,905.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	25,995,602.00		25,995,602.00		21,878,534.00	4,117,068.00	2,058,534.00
Net OPEB Obligation	92,665,000.00		92,665,000.00		1,300,000.00	91,365,000.00	1,500,000.00
Compensated Absences Payable	3,102,174.00		3,102,174.00	166,630.00		3,268,804.00	
Governmental activities long-term liabilities	182,909,148.00	0.00	182,909,148.00	166,630.00	24,602,290.00	158,473,488.00	5,003,439.00
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 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	Local Assistance 84.027A 3310 8181	Local Assistance Private Sch ISPs 84.027A 3311 8181	ARRA Local Assistance 84.391 3313 8181	Preschool 84.027A 3315 8182	ARRA Preschool 84.392A 3319 8182	Local Entitlement 84.027A 3320 8182	ARRA Local Entitlement 84.391A 3324 8182
1. Prior Year Carryover		8,030.00	1,920,590.00	131,770.00	90,720.00	261,893.00	111,383.00
2. a. Current Year Award	5,294,491.00	35,906.00					
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	5,294,491.00	35,906.00	0.00	131,770.00	0.00	261,893.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	5,294,491.00	43,936.00	1,920,590.00	131,770.00	90,720.00	261,893.00	111,383.00
REVENUES							
5. Revenue Deferred from Prior Year		8,030.00					
6. Cash Received in Current Year	3,953,300.00	35,906.00	1,920,590.00	98,828.00	90,720.00	196,420.00	111,383.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	3,953,300.00	43,936.00	1,920,590.00	98,828.00	90,720.00	196,420.00	111,383.00
EXPENDITURES							
9. Donor-Authorized Expenditures	5,294,491.00	37,525.00	1,920,590.00	131,770.00	90,720.00	261,893.00	111,383.00
10. Non Donor-Authorized Expenditures	224,574.00						
11. Total Expenditures (lines 9 & 10)	5,519,065.00	37,525.00	1,920,590.00	131,770.00	90,720.00	261,893.00	111,383.00
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)	(1,341,191.00)	6,411.00	0.00	(32,942.00)	0.00	(65,473.00)	0.00
a. Deferred Revenue		6,411.00					
b. Accounts Payable							
c. Accounts Receivable	1,341,191.00			32,942.00		65,473.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,411.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here		6,411.00					
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	5,294,491.00	37,525.00	1,920,590.00	131,770.00	90,720.00	261,893.00	111,383.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Preschool Staff Development 84.173A 3345 8182	Early Intervention 84.181A 3385 8182	VATEA Tech Prep 84.243 9251 8285	ROP Carl Perkins 84.048A 9353 8285	Title I 84.01 3010 8290	ARRA Title I 84.389 3011 8290	School Improvement Grant 84.377 3180 8290
1. Prior Year Carryover							
2. a. Current Year Award	4,880.00	86,305.00	7,000.00	61,943.00	865,029.00	2,358,413.00	747,365.00
b. Transferability (NCLB)					4,392,993.00	145,237.00	
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	4,880.00	86,305.00	7,000.00	61,943.00	4,392,993.00	145,237.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award	4,880.00	86,305.00	7,000.00	61,943.00	5,258,022.00	2,503,650.00	747,365.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year		43,153.00	7,000.00	15,014.00	92,572.00	927,508.00	
7. Contributed Matching Funds					3,371,489.00	1,315,140.00	647,008.00
8. Total Available (sum lines 5, 6, & 7)	0.00	43,153.00	7,000.00	15,014.00	3,464,061.00	2,242,648.00	647,008.00
EXPENDITURES							
9. Donor-Authorized Expenditures	4,880.00	86,305.00	7,000.00	61,943.00	3,748,340.00	2,503,650.00	647,008.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	4,880.00	86,305.00	7,000.00	61,943.00	3,748,340.00	2,503,650.00	647,008.00
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)	(4,880.00)	(43,152.00)	0.00	(46,929.00)	(284,279.00)	(261,002.00)	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	4,880.00	43,152.00		46,929.00	284,279.00	261,002.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	1,509,682.00	0.00	100,357.00
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)	4,880.00	86,305.00	7,000.00	61,943.00	3,748,340.00	2,503,650.00	647,008.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	School Improvement Grant	Education Jobs Fund	Voc & Applied Tech	Drug Free Schools	Title II, Part A	Title II, Part A Admin Training	Title II, Part D
1. Prior Year Carryover	84.377	84.41	84.048A	84.186A	84.367	84.367A	84.318
2. a. Current Year Award	3181	3205	3550	3710	4035	4036	4045
b. Transferability (NCLB)	8290	8290	8290	8290	8290	8290	8290
c. Other Adjustments	PCA 15004		VEA Secondary	D.A.T.E.	Teacher Quality	AB430	EETT Formula
d. Adj Curr Yr Award	390,417.00	60,946.00	60,946.00	64,972.00	613,852.00		38,373.00
(sum lines 2a, 2b, & 2c)		5,488,826.00	188,794.00	(60.00)	1,180,551.00	42,000.00	14,404.00
3. Required Matching Funds/Other	0.00	5,488,826.00	188,794.00	(60.00)	1,180,551.00	42,000.00	14,404.00
4. Total Available Award	390,417.00	5,488,826.00	249,740.00	64,912.00	1,794,403.00	42,000.00	52,777.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	339,734.00	4,881,869.00	153,065.00	24,261.00	1,118,960.00	8,512.00	6,080.00
7. Contributed Matching Funds	339,734.00	4,881,869.00	153,065.00	64,912.00	1,189,156.00	8,512.00	6,080.00
8. Total Available (sum lines 5, 6, & 7)	339,734.00	526,492.00	249,740.00	64,912.00	1,165,170.00	18,000.00	24,328.00
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures						(488.00)	
11. Total Expenditures (lines 9 & 10)	339,734.00	526,492.00	249,740.00	64,912.00	1,165,170.00	17,512.00	24,328.00
12. Amounts Included in							
Line 6 above for Prior Year Adjustments						488.00	
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	4,355,377.00	(96,675.00)	0.00	23,986.00	(9,000.00)	(18,248.00)
a. Deferred Revenue		4,355,377.00			23,986.00		
b. Accounts Payable			96,675.00				
c. Accounts Receivable						9,000.00	18,248.00
14. Unused Grant Award Calculation (line 4 minus line 9)	50,683.00	4,962,334.00	0.00	0.00	629,233.00	24,000.00	28,449.00
15. If Carryover is allowed, enter line 14 amount here		4,962,334.00			629,233.00	24,000.00	28,449.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	339,734.00	526,492.00	249,740.00	64,912.00	1,165,170.00	17,512.00	24,328.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title II, Part D 84.318 4046 8290 EETT Competitive	ARRA Title II, Part D 84.386A 4047 8290 EETT	DARRA Title II, Part D 84.386A 4048 8290 EETT Competitive	Title III, Part A NCLB (LEP) 84.365 4203 8290	Indian Education 84.060A 4510 8290	Education for Homeless Children 84.196A 5630 8290	ARRA McKinney- Vento Homeless 84.387A 5635 8290
1. Prior Year Carryover				80,942.00			2,747.00
2. a. Current Year Award	232,700.00	86,120.00	500,000.00	747,018.00	74,023.00	31,138.00	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	232,700.00	86,120.00	500,000.00	747,018.00	74,023.00	31,138.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award	232,700.00	86,120.00	500,000.00	827,960.00	74,023.00	31,138.00	2,747.00
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	93,080.00	43,060.00	250,000.00	630,096.00	43,704.00	15,300.00	(222.00)
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	93,080.00	43,060.00	250,000.00	630,096.00	43,704.00	15,300.00	(222.00)
EXPENDITURES							
9. Donor-Authorized Expenditures	132,083.00	86,120.00	500,000.00	631,484.00	74,023.00	31,138.00	2,747.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	132,083.00	86,120.00	500,000.00	631,484.00	74,023.00	31,138.00	2,747.00
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)	(39,003.00)	(43,060.00)	(250,000.00)	(1,388.00)	(30,319.00)	(15,838.00)	(2,969.00)
a. Deferred Revenue				113.00			
b. Accounts Payable							
c. Accounts Receivable	39,003.00	43,060.00	250,000.00	1,501.00	30,319.00	15,838.00	2,969.00
14. Unused Grant Award Calculation (line 4 minus line 9)	100,617.00	0.00	0.00	196,476.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	100,617.00			196,476.00			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	132,083.00	86,120.00	500,000.00	631,484.00	74,023.00	31,138.00	2,747.00

FEDERAL PROGRAM NAME	Teaching American History	Readiness and Emergency Management	Fresh Fruit and Vegetable Program	TOTAL
FEDERAL CATALOG NUMBER	84.215X	84.184E	10.582	
RESOURCE CODE	5815	5816	5370	
REVENUE OBJECT	8290	8290	8220	
LOCAL DESCRIPTION (if any)		REMS	FD13	
AWARD				
1. Prior Year Carryover	9,966.00			7,363,745.00
2. a. Current Year Award	352,994.00	600,824.00	98,809.00	20,060,559.00
b. Transferability (NCLB)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award				
(sum lines 2a, 2b, & 2c)	352,994.00	600,824.00	98,809.00	20,060,559.00
3. Required Matching Funds/Other				0.00
4. Total Available Award	362,960.00	600,824.00	98,809.00	27,424,304.00
(sum lines 1, 2d, & 3)				
REVENUES				
5. Revenue Deferred from Prior Year				1,138,957.00
6. Cash Received in Current Year	257,099.00	4,345.00	27,533.00	19,702,427.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	257,099.00	4,345.00	27,533.00	20,841,384.00
EXPENDITURES				
9. Donor-Authorized Expenditures	322,399.00	10,369.00	81,487.00	19,167,724.00
10. Non Donor-Authorized Expenditures				224,086.00
11. Total Expenditures (lines 9 & 10)	322,399.00	10,369.00	81,487.00	19,391,810.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				488.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(65,300.00)	(6,024.00)	(53,954.00)	1,674,148.00
a. Deferred Revenue				4,385,887.00
b. Accounts Payable				0.00
c. Accounts Receivable	65,300.00	6,024.00	53,954.00	2,711,739.00
14. Unused Grant Award Calculation (line 4 minus line 9)	40,561.00	590,455.00	17,322.00	8,256,580.00
15. If Carryover is allowed, enter line 14 amount here	40,561.00	590,455.00		8,088,218.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	322,399.00	10,369.00	81,487.00	19,167,236.00

STATE PROGRAM NAME	After School Education & Safety	Infant Discretionary	Workability	Low Incidence	Staff Development	Tobacco Use Prevention	Agricultural Vocational Incentive
RESOURCE CODE	6010	6515	6520	6530	6535	6660	7010
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							VEA Agriculture
AWARD							
1. a. Prior Year Carryover						18,028.00	
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	18,028.00	0.00
2. a. Current Year Award	926,700.00	1,000.00	305,550.00	8,370.00	13,466.00		6,806.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	926,700.00	1,000.00	305,550.00	8,370.00	13,466.00	0.00	6,806.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	926,700.00	1,000.00	305,550.00	8,370.00	13,466.00	18,028.00	6,806.00
REVENUES							
5. Revenue Deferred from Prior Year						18,028.00	
6. Cash Received in Current Year	834,030.00		159,979.00	4,185.00	6,761.00		6,806.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	834,030.00	0.00	159,979.00	4,185.00	6,761.00	18,028.00	6,806.00
EXPENDITURES							
9. Donor-Authorized Expenditures	913,265.00	1,000.00	305,550.00	8,370.00	13,466.00	18,028.00	6,806.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	913,265.00	1,000.00	305,550.00	8,370.00	13,466.00	18,028.00	6,806.00
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)	(79,235.00)	(1,000.00)	(145,571.00)	(4,185.00)	(6,705.00)	0.00	0.00
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	79,235.00	1,000.00	145,571.00	4,185.00	6,705.00		
14. Unused Grant Award Calculation (line 4 minus line 9)	13,435.00	0.00	0.00	0.00	0.00	0.00	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)	913,265.00	1,000.00	305,550.00	8,370.00	13,466.00	18,028.00	6,806.00

SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

STATE PROGRAM NAME	Partnership Academy	PreK & Family Literacy - Support	Latch Key	CA State Preschool	ARRA Facility Renovation	TOTAL
RESOURCE CODE	7220	6052	6080	6105	6145	
REVENUE OBJECT	8590	8590	8530	8590	8590	
LOCAL DESCRIPTION (if any)		FD12	FD12	FD12	FD12	
AWARD						
1. a. Prior Year Carryover	25,407.00				3,786.00	47,221.00
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	25,407.00	0.00	0.00	0.00	3,786.00	47,221.00
2. a. Current Year Award	70,740.00	5,000.00	0.00	872,746.00		2,210,378.00
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	70,740.00	5,000.00	0.00	872,746.00	0.00	2,210,378.00
3. Required Matching Funds/Other			0.00	44,800.00		44,800.00
4. Total Available Award (sum lines 1c, 2c, & 3)	96,147.00	5,000.00	0.00	917,546.00	3,786.00	2,302,399.00
REVENUES						
5. Revenue Deferred from Prior Year						18,028.00
6. Cash Received in Current Year	60,777.00	5,043.00	(5,487.00)	804,233.00	3,786.00	1,880,113.00
7. Contributed Matching Funds				44,800.00		44,800.00
8. Total Available (sum lines 5, 6, & 7)	60,777.00	5,043.00	(5,487.00)	849,033.00	3,786.00	1,942,941.00
EXPENDITURES						
9. Donor-Authorized Expenditures	44,916.00	5,000.00		917,546.00	3,786.00	2,237,733.00
10. Non Donor-Authorized Expenditures		43.00				
11. Total Expenditures (lines 9 & 10)	44,916.00	5,043.00	0.00	92,637.00		92,680.00
12. Amounts Included in Line 6 above for Prior Year Adjustments			5,487.00	1,010,183.00	3,786.00	2,330,413.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	15,861.00	43.00	0.00	(68,513.00)	0.00	(289,305.00)
a. Deferred Revenue	15,861.00					15,861.00
b. Accounts Payable						0.00
c. Accounts Receivable (line 4 minus line 9)	51,231.00	0.00	0.00	68,513.00		305,209.00
14. Unused Grant Award Calculation (line 4 minus line 9)	51,231.00	0.00	0.00	0.00	0.00	64,666.00
15. If Carryover is allowed, enter line 14 amount here	51,231.00					51,231.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	44,916.00	5,043.00	(5,487.00)	872,746.00	3,786.00	2,187,489.00

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	School Readiness	School Ready Pilot	School Nurse Expansion	Positive Behavior Intervention Support	CalSTAT	CTE TEACH	Calif Tech Asst Proj.
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)							
2. a. Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	22,183.00
b. Other Adjustments	175,100.00	86,746.00	204,000.00	59,500.00	4,000.00	24,950.00	12,846.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	175,100.00	86,746.00	204,000.00	59,500.00	4,000.00	24,950.00	12,846.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	175,100.00	86,746.00	204,000.00	59,500.00	4,000.00	24,950.00	35,029.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	57,975.00	26,260.00	52,319.00	12,139.00	0.00	12,200.00	22,183.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	57,975.00	26,260.00	52,319.00	12,139.00	0.00	12,200.00	35,029.00
EXPENDITURES							
9. Donor-Authorized Expenditures	174,105.00	86,092.00	203,878.00	48,941.00	4,000.00	24,950.00	22,183.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	174,105.00	86,092.00	203,878.00	48,941.00	4,000.00	24,950.00	22,183.00
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)	(116,130.00)	(59,832.00)	(151,559.00)	(36,802.00)	(4,000.00)	(12,750.00)	12,846.00
a. Deferred Revenue							12,846.00
b. Accounts Payable							
c. Accounts Receivable	116,130.00	59,832.00	151,559.00	36,802.00	4,000.00	12,750.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	995.00	654.00	122.00	10,559.00	0.00	0.00	12,846.00
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)	174,105.00	86,092.00	203,878.00	48,941.00	4,000.00	24,950.00	22,183.00

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ROP Lottery	ROP Prop 20 Lottery	ROP Cal Works	ROP ARRAYS/FSF	ROP W.I.B. Adult High Demand	ROP Adult Fee Based	Med Admin Activity
1. a. Prior Year Carryover		29,700.00		137,331.00			71,033.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	29,700.00	0.00	137,331.00	0.00	0.00	71,033.00
2. a. Current Year Award	108,900.00	29,700.00	38,923.00	146,101.00	96,534.00	81,443.00	415,436.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	108,900.00	29,700.00	38,923.00	146,101.00	96,534.00	81,443.00	415,436.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	108,900.00	59,400.00	38,923.00	283,432.00	96,534.00	81,443.00	486,469.00
REVENUES							
5. Revenue Deferred from Prior Year							71,033.00
6. Cash Received in Current Year	0.00	0.00	0.00	150,787.00	96,534.00	0.00	415,436.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	0.00	0.00	150,787.00	96,534.00	0.00	486,469.00
EXPENDITURES							
9. Donor-Authorized Expenditures		29,700.00	38,923.00	283,432.00	96,534.00	81,443.00	235,738.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	0.00	29,700.00	38,923.00	283,432.00	96,534.00	81,443.00	235,738.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(29,700.00)	(38,923.00)	(132,645.00)	0.00	(81,443.00)	250,731.00
a. Deferred Revenue							250,731.00
b. Accounts Payable							
c. Accounts Receivable		29,700.00	38,923.00	132,645.00		81,443.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	108,900.00	29,700.00	0.00	0.00	0.00	0.00	250,731.00
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)	0.00	29,700.00	38,923.00	283,432.00	96,534.00	81,443.00	235,738.00

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

Orange Unified
Orange County

LOCAL PROGRAM NAME	Beckman Science	Microsoft Settle- General Purpose	Microsoft Settle - Software	TOTAL
RESOURCE CODE	9507	9512	9513	
REVENUE OBJECT	8677	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Carryover	16,581.00	11,870.00	54,091.00	342,789.00
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj Prior Year Carryover				
(sum lines 1a & 1b)	16,581.00	11,870.00	54,091.00	342,789.00
2. a. Current Year Award	183,000.00			1,667,179.00
b. Other Adjustments				0.00
c. Adj Curr Yr Award				
(sum lines 2a & 2b)	183,000.00	0.00	0.00	1,667,179.00
3. Required Matching Funds/Other				0.00
4. Total Available Award				
(sum lines 1c, 2c, & 3)	199,581.00	11,870.00	54,091.00	2,009,968.00
REVENUES				
5. Revenue Deferred from Prior Year	16,581.00	11,126.00		120,923.00
6. Cash Received in Current Year	183,000.00	744.00	54,091.00	1,074,331.00
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	199,581.00	11,870.00	54,091.00	1,195,254.00
EXPENDITURES				
9. Donor-Authorized Expenditures	176,837.00	11,870.00	54,091.00	1,572,717.00
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	176,837.00	11,870.00	54,091.00	1,572,717.00
12. Amounts Included in Line 6 above for Prior Year Adjustments				0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	22,744.00	0.00	0.00	(377,463.00)
a. Deferred Revenue	22,744.00			286,321.00
b. Accounts Payable				0.00
c. Accounts Receivable				663,784.00
14. Unused Grant Award Calculation (line 4 minus line 9)	22,744.00	0.00	0.00	437,251.00
15. If Carryover is allowed, enter line 14 amount here	22,744.00			286,321.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	176,837.00	11,870.00	54,091.00	1,572,717.00

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	ARRA State Fiscal Stabilization Fund	LEA Medi Option	Nat'l School Lunch	CCFP Cash in Lieu of Commodities	TOTAL
	84.394A	93.778	10.555	13534	
	3200	5640	5310	5340	
	8290	8290	8220	8220	
			FD13	FD13	
1. Prior Year Restricted Ending Balance	6,349,421.00	714,399.00			7,063,820.00
2. a. Current Year Award	1,303,084.00	1,423,848.00	5,051,178.00	533,647.00	8,311,757.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,303,084.00	1,423,848.00	5,051,178.00	533,647.00	8,311,757.00
3. Required Matching Funds/Other				11,900.00	11,900.00
4. Total Available Award (sum lines 1, 2c, & 3)	7,652,505.00	2,138,247.00	5,051,178.00	545,547.00	15,387,477.00
REVENUES					
5. Cash Received in Current Year	1,303,084.00	1,395,045.00	4,741,268.00	533,647.00	7,973,044.00
6. Amounts Included in Line 5 for Prior Year Adjustments					0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	28,803.00	309,910.00	0.00	338,713.00
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	28,803.00	309,910.00	0.00	338,713.00
8. Contributed Matching Funds				11,900.00	11,900.00
9. Total Available (sum lines 5, 7c, & 8)	1,303,084.00	1,423,848.00	5,051,178.00	545,547.00	8,323,657.00
EXPENDITURES					
10. Donor-Authorized Expenditures	7,652,505.00	845,534.00	5,051,178.00	545,547.00	14,094,764.00
11. Non Donor-Authorized Expenditures			1,537,640.00		1,537,640.00
12. Total Expenditures (line 10 plus line 11)	7,652,505.00	845,534.00	6,588,818.00	545,547.00	15,632,404.00
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	1,292,713.00	0.00	0.00	1,292,713.00

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

STATE PROGRAM NAME	Community Day School	Special Education	EIA/LEP	Home to School/ Sp Ed Trans	Lottery	ELAP	Quality Education Investment Act
RESOURCE CODE	2430	6500	7091	7230/7240	6300	6286	7400
REVENUE OBJECT	8311/8319/8091	8311/8319/8590	8311	8311/8699/8675	8560	8590	8590
LOCAL DESCRIPTION (if any)		8791/8091					QEIA
AWARD							
1. a. Prior Year Restricted Ending Balance			1,246,083.00			186,299.00	1,728,058.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	1,246,083.00	0.00	0.00	186,299.00	1,728,058.00
2. a. Current Year Award	145,421.00	18,362,179.00	3,878,073.00	2,148,419.00	499,262.00		1,780,600.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	145,421.00	18,362,179.00	3,878,073.00	2,148,419.00	499,262.00	0.00	1,780,600.00
3. Required Matching Funds/Other	322,232.00	5,905,729.00		380,552.00			
4. Total Available Award (sum lines 1c, 2c, & 3)	467,653.00	24,267,908.00	5,124,156.00	2,528,971.00	499,262.00	186,299.00	3,508,658.00
REVENUES							
5. Cash Received in Current Year	112,279.00	13,434,617.00	3,878,073.00	2,148,419.00	21,470.00		1,780,600.00
6. Amounts Included in Line 5 for Prior Year Adjustments					(19,809.00)		
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	33,142.00	4,927,562.00	0.00	0.00	497,601.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	33,142.00	4,927,562.00	0.00	0.00	497,601.00	0.00	0.00
8. Contributed Matching Funds	322,232.00	5,905,729.00		380,552.00			
9. Total Available (sum lines 5, 7c, & 8)	467,653.00	24,267,908.00	3,878,073.00	2,528,971.00	519,071.00	0.00	1,780,600.00
EXPENDITURES							
10. Donor-Authorized Expenditures	467,653.00	24,005,917.00	4,054,328.00	2,528,971.00	499,262.00	186,299.00	1,885,693.00
11. Non Donor-Authorized Expenditures	111,118.00	2,824,677.00		4,376,704.00	19,809.00		
12. Total Expenditures (line 10 plus line 11)	578,771.00	26,830,594.00	4,054,328.00	6,905,675.00	519,071.00	186,299.00	1,885,693.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	261,991.00	1,069,828.00	0.00	0.00	0.00	1,622,965.00

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

STATE PROGRAM NAME	State Meal	State School Building	TOTAL
RESOURCE CODE	5310	7810	
REVENUE OBJECT	8521	8545/8660	
LOCAL DESCRIPTION (if any)	FD13	FD35	
AWARD			
1. a. Prior Year Restricted Ending Balance		191,003.00	3,351,443.00
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	191,003.00	3,351,443.00
2. a. Current Year Award	434,671.00	12,162,340.00	39,410,965.00
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	434,671.00	12,162,340.00	39,410,965.00
3. Required Matching Funds/Other		257.00	6,608,770.00
4. Total Available Award (sum lines 1c, 2c, & 3)	434,671.00	12,353,600.00	49,371,178.00
REVENUES			
5. Cash Received in Current Year	407,513.00	12,162,340.00	33,945,311.00
6. Amounts Included in Line 5 for Prior Year Adjustments			(19,809.00)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	27,158.00	0.00	5,485,463.00
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	27,158.00	0.00	5,485,463.00
8. Contributed Matching Funds		257.00	6,608,770.00
9. Total Available (sum lines 5, 7c, & 8)	434,671.00	12,162,597.00	46,039,544.00
EXPENDITURES			
10. Donor-Authorized Expenditures	434,671.00	12,353,600.00	46,416,394.00
11. Non Donor-Authorized Expenditures			7,332,308.00
12. Total Expenditures (line 10 plus line 11)	434,671.00	12,353,600.00	53,748,702.00
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	0.00	0.00	2,954,784.00

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)	EDF No.
1000 - Certificated Salaries	104,725,518.51	301	1,302,215.37	303	103,423,303.14	305	2,190,408.77		307	101,232,894.37	309
2000 - Classified Salaries	32,671,416.44	311	294,584.37	313	32,376,832.07	315	4,666,734.96		317	27,710,097.11	319
3000 - Employee Benefits (Excluding 3800)	42,402,260.15	321	3,949,014.29	323	38,453,245.86	325	2,231,757.09		327	36,221,488.77	329
4000 - Books, Supplies Equip Replace. (6500)	6,203,807.81	331	154,898.73	333	6,048,909.08	335	1,983,145.44		337	4,065,763.64	339
5000 - Services . . . & 7300 - Indirect Costs	16,554,488.74	341	102,597.18	343	16,451,891.56	345	3,161,952.58		347	13,289,938.98	349
TOTAL					196,754,181.71	365			TOTAL	182,520,182.87	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	
10. Other Benefits (EC 22310)		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372			65.24%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	65.24%
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)	182,520,182.87
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	370,559.54
2	Classified Salaries	2000-2999	51,904.12
3	Employee Benefits	3000-3999	124,236.88
4	Books and Supplies	4000-4999	13,419.39
5	Services and Other Operating Expenditures	5000-5999	6,025.93
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		566,145.86

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	467,653.00
B. Net Revenues (Line A times 90%)	420,887.70
C. Program Costs (Line 7)	566,145.86
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(145,258.16)

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

	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)	157,723,025.01		157,723,025.01			154,593,046.28
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	29,211.65		29,211.65			29,377.24
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2009-10			Adjustments to 2010-11		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2010-11 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)	27,295.56		27,295.56	27,306.84		27,306.84
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,081.68		2,081.68	2,081.68		2,081.68
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)			29,377.24			29,388.52
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)			29,377.24			29,388.52
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)	956,045.83		956,045.83	956,045.00		956,045.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	101,957,847.52		101,957,847.52	105,320,837.00		105,320,837.00
5. Unsecured Roll Taxes (Object 8042)	4,399,779.81		4,399,779.81	4,328,734.00		4,328,734.00
6. Prior Years' Taxes (Object 8043)	3,434,188.11		3,434,188.11	3,504,759.00		3,504,759.00
7. Supplemental Taxes (Object 8044)	1,369,816.41		1,369,816.41	1,364,653.00		1,364,653.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(614,032.99)		(614,032.99)	(563,261.00)		(563,261.00)
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)	4,507,428.81		4,507,428.81	1,636,810.00		1,636,810.00
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)	(3,172,992.00)		(3,172,992.00)	(3,749,894.00)		(3,749,894.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	112,838,081.50	0.00	112,838,081.50	112,798,683.00	0.00	112,798,683.00
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)	112,838,081.50	0.00	112,838,081.50	112,798,683.00	0.00	112,798,683.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,914,047.81			2,038,375.00
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)			1,914,047.81			2,038,375.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	35,494,349.80		35,494,349.80	36,267,775.00		36,267,775.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(457,907.43)		(457,907.43)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		1,365,929.00	1,365,929.00		1,365,929.00	1,365,929.00
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)**		100,764.00	100,764.00		100,764.00	100,764.00
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)	1,695,898.00		1,695,898.00	1,506,495.00		1,506,495.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		513,880.00	513,880.00		499,822.00	499,822.00
34. Class Size Reduction, Grades K-3 (Object 8434)	5,269,320.00		5,269,320.00	4,615,796.00		4,615,796.00
35. Class Size Reduction, Grade 9 (Object 8590)**		802,557.00	802,557.00		802,557.00	802,557.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	42,001,660.37	2,783,130.00	44,784,790.37	42,390,066.00	2,769,072.00	45,159,138.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	1,124,396.00		1,124,396.00	1,124,608.00		1,124,608.00
38. TOTAL STATE AID (Lines C36 plus C37)	43,126,056.37	2,783,130.00	45,909,186.37	43,514,674.00	2,769,072.00	46,283,746.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	228,529,247.28		228,529,247.28	222,650,088.00		222,650,088.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	391,163.32		391,163.32	384,970.00		384,970.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT			2010-11 Actual			2011-12 Budget
1. Revised Prior Year Program Limit (Lines A1 plus A6)			157,723,025.01			154,593,046.28
2. Inflation Adjustment			0.9746			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0057			1.0004
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			154,593,046.28			158,536,721.07
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			112,838,081.50			112,798,683.00
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)			3,525,268.80			3,526,622.40
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			43,669,012.59			46,283,746.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			43,669,012.59			46,283,746.00
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])			268,345.53			275,535.65
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			113,106,427.03			113,074,218.65
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)			43,400,667.06			46,283,746.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			113,106,427.03			
b. State Subventions (Line D8)			43,400,667.06			
c. Less: Excluded Appropriations (Line C23)			1,914,047.81			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			154,593,046.28			

	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)			154,593,046.28			158,536,721.07
12. Appropriations Subject to the Limit (Line D9d)			154,593,046.28			

* 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.

Barbara Stephens
Gann Contact Person

(714) 628-4044
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) 4,069,955.95
- 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) 172,681,937.47

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.36%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	4,993,660.94
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	196,376.48
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,048.18
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	11,817.00
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)	428,160.16
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	5,680,062.76
9. Carry-Forward Adjustment (Part IV, Line F)	(726,633.10)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	4,953,429.66

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	129,892,552.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	27,329,217.60
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	15,180,760.89
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,382,527.06
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	105,358.54
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)	875,002.21
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	732,500.07
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)	17,714,219.35
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	16,232.42
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,186,295.08
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,027,989.97
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)	205,442,655.31

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 2.76%

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) 2.41%

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>5,680,062.76</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,825,324.65)</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 (2.23%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (2.23%) times Part III, Line B18) or (the highest rate used to recover costs from any program (2.23%) times Part III, Line B18); zero if positive	<u>(726,633.10)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(726,633.10)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.41%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-363,316.55) is applied to the current year calculation and the remainder (\$-363,316.55) is deferred to one or more future years:	<u>2.59%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-242,211.03) is applied to the current year calculation and the remainder (\$-484,422.07) is deferred to one or more future years:	<u>2.65%</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>(726,633.10)</u>

Approved indirect cost rate: 2.23%
Highest rate used in any program: 2.23%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	2430	566,145.86	12,625.05	2.23%
01	3010	3,257,958.29	72,652.47	2.23%
01	3011	2,449,036.00	54,613.50	2.23%
01	3180	632,894.42	14,113.54	2.23%
01	3181	332,323.45	7,410.81	2.23%
01	3200	7,485,072.25	166,917.11	2.23%
01	3310	5,398,674.40	120,390.32	2.23%
01	3311	35,855.75	799.42	2.23%
01	3313	1,878,695.10	41,895.10	2.23%
01	3315	128,895.63	2,874.37	2.23%
01	3319	88,740.78	1,979.22	2.23%
01	3320	256,180.18	5,712.82	2.23%
01	3324	108,953.66	2,429.34	2.23%
01	3345	4,773.55	106.45	2.23%
01	3385	84,422.38	1,882.62	2.23%
01	3550	216,691.46	4,831.99	2.23%
01	3710	63,639.22	1,272.78	2.00%
01	4035	1,139,753.87	25,416.51	2.23%
01	4036	17,129.75	382.00	2.23%
01	4045	23,797.31	530.68	2.23%
01	4046	129,201.72	2,881.20	2.23%
01	4047	84,241.00	1,878.57	2.23%
01	4048	489,093.22	10,906.78	2.23%
01	4203	613,761.23	12,275.23	2.00%
01	4510	72,408.30	1,614.70	2.23%
01	5630	30,458.76	679.23	2.23%
01	5635	2,687.00	59.92	2.23%
01	5640	657,467.18	14,661.49	2.23%
01	5810	232,716.15	5,189.56	2.23%
01	6010	61,812.50	1,378.42	2.23%
01	6286	182,234.99	4,064.01	2.23%
01	6500	22,445,465.75	500,534.68	2.23%
01	6515	978.00	21.81	2.23%
01	6520	298,885.00	6,665.14	2.23%
01	6530	8,187.00	182.58	2.23%
01	6535	13,172.00	293.74	2.23%
01	6660	17,634.75	393.25	2.23%
01	7091	3,947,866.53	88,036.89	2.23%
01	7220	43,935.77	979.77	2.23%
01	7230	3,827,483.11	85,352.86	2.23%
01	7240	2,593,641.06	57,838.20	2.23%
01	7400	1,844,558.97	41,134.03	2.23%

Orange Unified Orange County		Unaudited Actuals 2010-11 Unaudited Actuals Exhibit A: Indirect Cost Rates Charged to Programs		30 66621 0000000 Form ICR	
01	8150	4,265,958.69	95,130.87	2.23%	
01	9010	1,587,690.85	20,928.51	1.32%	
12	6052	4,933.72	110.02	2.23%	
12	6105	988,147.46	22,035.69	2.23%	
12	9010	4,189,427.90	93,424.25	2.23%	
13	5310	6,414,503.98	143,035.18	2.23%	
13	5340	533,646.65	11,900.32	2.23%	
13	5370	79,839.34	1,647.30	2.06%	

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

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E Column 4)	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	463,717.31	2,147.17	465,864.48	15,316.15	481,180.63	
1110	Regular Education, K-12	130,187,048.19	17,510,715.61	147,697,763.80	4,855,836.44	152,553,600.24	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,634,259.67	241,764.30	1,876,023.97	61,677.75	1,937,701.72	
3300	Independent Study Centers	523,962.39	42,187.60	566,149.99	18,613.23	584,763.22	
3400	Opportunity Schools	140,021.53	0.00	140,021.53	4,603.47	144,625.00	
3550	Community Day Schools	606,198.45	61,391.92	667,590.37	21,948.26	689,538.63	
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	39,898,869.58	2,379,053.90	42,277,923.48	1,389,964.72	43,667,888.20	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	2,233,303.05	378,875.00	2,612,178.05	85,880.17	2,698,058.22	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	105,358.54	0.00	105,358.54	3,463.86	108,822.40	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				2,515.55	2,515.55	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				22,000.00	22,000.00	
----	Other Outgo				3,934,588.83	3,934,588.83	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	402,100.82	402,100.82	
----	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)				(272,514.74)	(272,514.74)	
----	Total General Fund and Charter Schools Funds Expenditures	175,792,738.71	20,616,135.50	196,408,874.21	6,586,890.13	206,954,868.72	

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, Ancillary Services (Functions 3600-4999)	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
0601	Pre-Kindergarten	113,736.87	103,931.67	4,846.90	10,123.72	231,078.15	0.00	0.00	0.00	0.00	0.00	463,717.31
1110	Regular Education, K-12	97,830,940.86	4,249,806.90	4,350,182.71	14,212,079.94	3,272,240.97	1,35,021.53	1,382,527.06	0.00	4,754,248.22	0.00	130,187,048.19
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	1,059,402.29	0.00	66,792.01	334,940.34	96,258.96	0.00	0.00	0.00	76,865.07	0.00	1,634,259.67
3300	Independent Study Centers	371,840.07	0.00	0.00	117,598.46	34,523.86	0.00	0.00	0.00	0.00	0.00	523,962.39
3400	Opportunity Schools	140,021.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140,021.53
3550	Community Day Schools	419,183.43	0.00	5,912.73	118,315.82	35,231.13	0.00	0.00	0.00	27,555.34	0.00	606,198.45
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	32,576,530.48	2,111,244.28	96,530.45	0.00	928,874.55	4,181,577.24	0.00	0.00	4,112.58	0.00	39,898,869.58
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals												
7110	Nonagency - Educational	1,469,222.84	24,950.00	38,013.87	281,627.17	281,889.12	0.00	0.00	0.00	137,600.05	0.00	2,233,303.05
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
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	105,358.54	0.00	0.00	0.00	105,358.54
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
Total Direct Charged Costs		133,980,878.37	6,489,932.85	4,562,278.67	15,074,685.45	4,880,096.74	4,316,598.77	1,382,527.06	105,358.54	5,000,382.26	0.00	175,792,738.71

* 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	2,147.17	0.00	0.00		2,147.17
1110	Regular Education, K-12	4,955,633.28	11,072,731.62	1,482,350.71		17,510,715.61
3100	Alternative Schools	0.00	0.00	0.00		0.00
3200	Continuation Schools	64,124.33	177,639.97	0.00		241,764.30
3300	Independent Study Centers	22,983.28	19,204.32	0.00		42,187.60
3400	Opportunity Schools	0.00	0.00	0.00		0.00
3550	Community Day Schools	22,983.28	38,408.64	0.00		61,391.92
3700	Specialized Secondary Programs	0.00	0.00	0.00		0.00
3800	Vocational Education	0.00	0.00	0.00		0.00
4110	Regular Education, Adult	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00		0.00
4760	Bilingual	0.00	0.00	0.00		0.00
4850	Migrant Education	0.00	0.00	0.00		0.00
5000-5999	Special Education (allocated to 5001)	17,928.86	1,584,356.52	776,768.52		2,379,053.90
6000	ROC/P	0.00	0.00	0.00		0.00
Other Goals						
7110	Nonagency - Educational	129,218.82	249,656.18	0.00		378,875.00
7150	Nonagency - Other	0.00	0.00	0.00		0.00
8100	Community Services	0.00	0.00	0.00		0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00		0.00
Other Funds						
--	Adult Education (Fund 11)		0.00			0.00
--	Child Development (Fund 12)	0.00	0.00	0.00		0.00
--	Cafeteria (Funds 13 and 61)		0.00			0.00
Total Allocated Support Costs		5,215,019.02	13,141,997.25	2,259,119.23		20,616,135.50

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)	886,819.21
2 External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	50,048.18
3 Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	4,993,660.94
4 Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	928,876.55
5 Total Central Administration Costs in General Fund and Charter Schools Funds	6,859,404.88
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	175,792,738.71
2 Total Allocated Costs (from Form PCR, Column 2, Total)	20,616,135.50
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	196,408,874.21
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	16,232.42
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	5,186,295.08
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	7,027,989.97
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	12,230,517.47
D. Total Direct Charged and Allocated Costs (B3 + C5)	208,639,391.68
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	3.29%

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)	2,515.55				2,515.55
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			22,000.00		22,000.00
Other Outgo (Objects 1000-7999)				3,934,588.83	3,934,588.83
Total Other Costs	2,515.55	0.00	22,000.00	3,934,588.83	3,959,104.38

Instructional Goals Description	Teacher Full-Time Equivalents			Classroom Units			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200) FTE Factor(s)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) FTE Factor(s)	School Administration (Function 2700) FTE Factor(s)	Pupil Support Services (Functions 3100-3199 & 3900) FTE Factor(s)	Plant Maintenance and Operations (Functions 8100-8400) CU Factor(s)	Facilities Rents and Leases (Function 8700) CU Factor(s)	
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	68,000.82	1,195,255.92	33,926.34	3,917,835.93	13,141,997.25	0.00	2,259,119.23
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	1.00						
1110 Regular Education, K-12	22.32	4.82	51.57	53.32	1,153.15		2,124.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers			1.00	0.92	18.50		
3400 Opportunity Schools			0.33	0.33	2.00		
3550 Community Day Schools			0.33	0.33	4.00		
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)	8.35						1,113.00
6000 ROC/P					165.00		
Other Goals Description							
7110 Nonagency - Educational			1.34	1.86	26.00		
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	31.67	4.82	54.57	56.76	1,368.65	0.00	3,237.00

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	3,322,699.74		519,071.17	3,841,770.91
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		3,322,699.74	0.00	519,071.17	3,841,770.91
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	2,018,304.89			2,018,304.89
2. Classified Salaries	2000-2999	567,000.08			567,000.08
3. Employee Benefits	3000-3999	349,131.09			349,131.09
4. Books and Supplies	4000-4999	143,979.82		519,071.17	663,050.99
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	239,514.95			239,514.95
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	4,768.00			4,768.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		3,322,698.83	0.00	519,071.17	3,841,770.00
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.91	0.00	0.00	0.91
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	206,954,868.72
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	27,653,111.90
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	93,263.29
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	2,806,490.52
4. Other Transfers Out	All	9200	7200-7299	122,631.46
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	614,140.74
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	306,610.99
9. PERS Reduction	All	All	3801-3802	365,470.48
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)				4,308,607.48
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)				174,993,149.34
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				174,993,149.34

		2010-11 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		29,113.67
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)		29,113.67
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		29,113.67
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,010.69
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.)	186,357,160.44	6,654.59
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)	186,357,160.44	6,654.59
B. Required effort (Line A.2 times 90%)	167,721,444.40	5,989.13
C. Current year expenditures (Line I.G and Line II.F)	174,993,149.34	6,010.69
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	8,178,996.60
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	515.64
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	1,656,178.16
h. PERS Reduction	All	All	3801-3802	64,277.50
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			0.00
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				1,720,971.30
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			0.00
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				6,458,025.30

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)	174,993,149.34	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,010.69
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

Description	2010-11 Actual	2011-12 Budget	% Diff.
SELPA Name: Orange Unified (BM)			
Date allocation plan approved by SELPA governance:	Jun-9, 2011		
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	13,649,408.66	13,688,556.32	0.29%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants	5,330,397.00	5,330,397.00	0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	18,979,805.66	19,018,953.32	0.21%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Special Disabilities Adjustment Apportionment			
E. Subtotal (Sum of lines A.5, B, C, and D)			
F. Program Specialist/Regionalized Services Apportionment			
G. Low Incidence Materials and Equipment Apportionment			
H. Out of Home Care Apportionment			
I. NPS/LCI Extraordinary Cost Pool Apportionment			
J. Adjustment for NSS with Declining Enrollment			
K. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum of lines E through J)			
L. Mental Health Apportionment			
M. State Mandate Settlement (SB 982/CH 203, Statutes of 2001)			
N. Federal IDEA Local Assistance Grants - Preschool			
O. Federal IDEA - Section 619 Preschool			
P. Other Federal Discretionary Grants			
Q. Other Adjustments			
R. Total SELPA Revenues (Sum lines K through Q)			
II. ALLOCATION TO SELPA MEMBERS			
Orange Unified (BM00)	24,907,439.64	22,010,303.37	-11.63%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.R)	24,907,439.64	22,010,303.37	-11.63%
Preparer Name: <u>Barbara Stephens</u>			
Title: <u>Director-Fiscal Assistance</u>			
Phone: <u>(714) 628-4044</u>			

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	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	275,793.02	0.00	704,472.43	17,087.40	1,357,501.00	1,563,067.21	12,056,992.27		15,974,913.33
2000-2999	Classified Salaries	309,803.51	0.00	41,771.06	0.00	947,943.25	3,238,007.70	5,840,716.27		10,378,241.79
3000-3999	Employee Benefits	210,786.23	0.00	176,203.13	3,097.12	581,562.47	2,017,592.22	4,941,752.96		7,830,994.13
4000-4999	Books and Supplies	5,633.33	0.00	5,515.42	978.00	18,038.05	516,874.22	58,159.65		599,683.25
5000-5999	Services and Other Operating Expenditures	425,300.82	0.00	0.00	0.00	5,258.31	2,524,382.22	2,154,580.31		5,115,037.08
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										
7310	Transfers of Indirect Costs	1,227,316.91	0.00	927,962.04	21,182.52	2,910,303.08	10,137,455.57	24,977,614.39	0.00	40,201,814.51
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	1,904.43	13,102.20	58,020.78	717,207.97		790,235.38
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs and PCR Allocations										
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	275,793.02	0.00	927,962.04	1,904.43	13,102.20	58,020.78	717,207.97	0.00	2,379,053.88
2000-2999	Classified Salaries	174,876.77	0.00	604,666.67	23,066.95	2,923,405.28	10,195,476.35	25,694,822.36	0.00	3,169,289.26
3000-3999	Employee Benefits	152,191.44	0.00	134,486.35	0.00	243,740.95	302,579.83	1,343,370.49		2,770,150.96
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	305,848.42	1,345,078.61	2,076,306.44		3,902,110.24
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	233,596.86	871,883.00	1,285,735.06		2,677,892.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	4,343.63	24,806.27	0.00		29,149.90
7130	State Special Schools	0.00	0.00	0.00	0.00	625.85	41,180.00	5,840.00		47,645.85
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs										
7310	Transfers of Indirect Costs	602,861.23	0.00	739,153.02	0.00	788,155.71	2,585,527.71	4,711,251.99	0.00	9,426,949.66
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	13,102.20	0.00	177,637.01		190,739.21
Total Indirect Costs										
TOTAL BEFORE OBJECT 8980										
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)	602,861.23	0.00	739,153.02	0.00	801,257.91	2,585,527.71	4,888,889.00	0.00	9,617,688.87
TOTAL COSTS										
Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										
TOTAL COSTS										
224,573.84										
9,393,115.03										

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	0.00	0.00	99,805.76	17,087.40	1,113,760.05	1,260,487.38	10,713,621.78		13,204,762.37
2000-2999	Classified Salaries	134,926.74	0.00	41,771.06	0.00	642,094.83	1,892,929.09	3,764,409.83		6,476,131.55
3000-3999	Employee Benefits	58,594.79	0.00	41,716.78	3,097.12	347,965.61	1,145,709.22	3,556,017.90		5,153,101.42
4000-4999	Books and Supplies	5,633.33	0.00	0.00	978.00	13,694.42	492,067.95	58,159.65		570,533.35
5000-5999	Services and Other Operating Expenditures	425,300.82	0.00	5,515.42	0.00	4,632.46	2,483,202.22	2,148,740.31		5,067,391.23
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	624,455.68	0.00	188,809.02	21,162.52	2,122,147.37	7,551,927.86	20,266,362.40	0.00	30,774,864.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,904.43	0.00	58,020.78	539,570.96		599,496.17
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	2,379,053.88	0.00	0.00	1,904.43	0.00	58,020.78	539,570.96	0.00	2,379,053.88
	Total Indirect Costs and PCR Allocations	2,379,053.88	0.00	0.00	1,904.43	0.00	58,020.78	539,570.96	0.00	2,978,550.05
	TOTAL BEFORE OBJECT 8980	3,003,509.56	0.00	188,809.02	23,066.95	2,122,147.37	7,609,948.64	20,805,933.36	0.00	33,763,414.90
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									224,573.84
										33,977,988.74
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	99,805.76	0.00	0.00	(16.00)	38,699.57		138,489.33
2000-2999	Classified Salaries	115,466.40	0.00	41,771.06	0.00	0.00	0.00	3,106.86		160,344.32
3000-3999	Employee Benefits	57,127.22	0.00	41,716.78	0.00	0.00	17.14	6,979.91		105,841.05
4000-4999	Books and Supplies	1,825.65	0.00	0.00	0.00	0.00	(59.25)	372.90		2,139.30
5000-5999	Services and Other Operating Expenditures	305,671.24	0.00	5,515.42	0.00	0.00	0.00	0.00		311,186.66
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	480,090.51	0.00	188,809.02	0.00	0.00	(58.11)	49,159.24	0.00	718,000.66
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	480,090.51	0.00	188,809.02	0.00	0.00	(58.11)	49,159.24	0.00	718,000.66
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									5,794,133.00
										224,573.84
										6,730,323.27
										13,407,030.77

* 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	33,511,056.59	14,754,849.86
2. Enter audit adjustments of 2009-10 special education expenditures from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

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

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

5. 2009-10 Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines 1 through 4)	33,511,056.59	14,754,849.86
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet	3,249.00	
2. Enter any adjustments not included in Line C1 (explain below)		

3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)	3,249.00	

SELPA: Orange Unified (BM)

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: Orange Unified (BM)

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)	5,592,290.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,571,206.00	
Increase in funding (if difference is positive)	21,084.00	
50% of increase in funding	10,542.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u>10,542.00</u>	<u>10,542.00</u>

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	43,371,103.77		
2. Less: Expenditures paid from federal sources	9,393,115.03		
3. Expenditures paid from state and local sources	33,977,988.74	33,511,056.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		10,542.00	
Net expenditures paid from state and local sources	<u>33,977,988.74</u>	<u>33,500,514.59</u>	<u>477,474.15</u>
4. Special education unduplicated pupil count	3,226	3,249	
5. Per capita state and local expenditures (A3/A4)	<u>10,532.54</u>	<u>10,311.02</u>	<u>221.52</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: Orange Unified (BM)

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:

	<u>FY 2010-11</u>	<u>FY 2009-10</u>	<u>Difference</u>
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	2007-08	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	<u>13,407,030.77</u>	<u>18,622,749.04</u>	
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2		<u>10,542.00</u>	
Net expenditures paid from local sources	<u>13,407,030.77</u>	<u>18,612,207.04</u>	<u>(5,205,176.27)</u>
b. Special education unduplicated pupil count	<u>3,226</u>	<u>3,328</u>	
c. Per capita local expenditures (B2a/B2b)	<u>4,155.93</u>	<u>5,592.61</u>	<u>(1,436.68)</u>

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.

Marcia Schoger
Contact Name

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Telephone Number

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Title

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SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	15,974,913.33		15,974,913.33
2000-2999	Classified Salaries	10,378,241.79		10,378,241.79
3000-3999	Employee Benefits	7,830,994.13		7,830,994.13
4000-4999	Books and Supplies	599,683.25		599,683.25
5000-5999	Services and Other Operating Expenditures	5,115,037.08		5,115,037.08
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service	302,944.93		302,944.93
	Total Direct Costs	40,201,814.51	0.00	40,201,814.51
7310	Transfers of Indirect Costs	790,235.38		790,235.38
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	2,379,053.88		2,379,053.88
	Total Indirect Costs and PCR Allocations	3,169,289.26	0.00	3,169,289.26
	TOTAL COSTS	43,371,103.77	0.00	43,371,103.77
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	13,204,762.37		13,204,762.37
2000-2999	Classified Salaries	6,476,131.55		6,476,131.55
3000-3999	Employee Benefits	5,153,101.42		5,153,101.42
4000-4999	Books and Supplies	570,533.35		570,533.35
5000-5999	Services and Other Operating Expenditures	5,067,391.23		5,067,391.23
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service	302,944.93		302,944.93
	Total Direct Costs	30,774,864.85	0.00	30,774,864.85
7310	Transfers of Indirect Costs	599,496.17		599,496.17
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations	2,379,053.88		2,379,053.88
	Total Indirect Costs and PCR Allocations	2,978,550.05	0.00	2,978,550.05
	TOTAL BEFORE OBJECT 8980	33,753,414.90	0.00	33,753,414.90
8980	Contributions from Unrestricted Revenues to Federal Resources	224,573.84		224,573.84
	TOTAL COSTS	33,977,988.74	0.00	33,977,988.74

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	138,489.33		138,489.33
2000-2999	Classified Salaries	160,344.32		160,344.32
3000-3999	Employee Benefits	105,841.05		105,841.05
4000-4999	Books and Supplies	2,139.30		2,139.30
5000-5999	Services and Other Operating Expenditures	311,186.66		311,186.66
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	718,000.66	0.00	718,000.66
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	718,000.66	0.00	718,000.66
8091, 8099	Revenue Limit Transfers to Special Education	5,734,133.00		5,734,133.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			
		224,573.84		224,573.84
8980	Contributions from Unrestricted Revenues to State Resources	6,730,323.27		6,730,323.27
	TOTAL COSTS	13,407,030.77	0.00	13,407,030.77
	UNDUPLICATED PUPIL COUNT	3,226		3,226

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

SELPA: Orange Unified (BM)

	Orange Unified (BM00)	Adjustments*	TOTAL
A. Total 2009-10 State and Local Expenditures (LE-PY, Column A)			
1. Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheets	33,511,056.59		33,511,056.59
2. Audit adjustments of 2009-10 special education expenditures not included in Line 1		0.00	0.00
3. Restatements of 2010-11 special education beginning fund balances not included in Line 1		0.00	0.00
4. Other adjustments not included in Line 1		0.00	0.00
5. 2009-10 State and Local Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines A1 through A4)	33,511,056.59	0.00	33,511,056.59
B. Total 2009-10 Local Expenditures (LE-PY, Column B)			
1. Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheets	14,754,849.86		14,754,849.86
2. Audit adjustments of 2009-10 special education expenditures not included in Line 1		0.00	0.00
3. Restatements of 2010-11 special education beginning fund balances not included in Line 1		0.00	0.00
4. Other adjustments not included in Line 1		0.00	0.00
5. 2009-10 Local Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines B1 through B4)	14,754,849.86	0.00	14,754,849.86
C. Unduplicated Pupil Count			
1. Amount reported in 2009-10 Report SEMA, LE-CY	3,249		3,249
2. Adjustments not included in Line C1			0
3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)	3,249	0	3,249

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

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2010-11 Expenditures by SELPA (SE-CY) and the 2009-10 Expenditures by SELPA (SE-PY), to the CDE.

After reviewing all sections of this form, please select which of the following methods your SELPA 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 SELPA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

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

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

SELPA: Orange Unified (BM)

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)	5,592,290.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,571,206.00	
Increase in funding (if difference is positive)	21,084.00	
50% of increase in funding	10,542.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)	<u>10,542.00</u>	<u>10,542.00</u>

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2010-11 (SE-CY Worksheet)</u>	<u>Actual Expenditures FY 2009-10 (SE-PY Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	43,371,103.77		
2. Less: Expenditures paid from federal sources	9,393,115.03		
3. Expenditures paid from state and local sources	33,977,988.74	33,511,056.59	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		10,542.00	
Net expenditures paid from state and local sources	33,977,988.74	33,500,514.59	477,474.15
4. Special education unduplicated pupil count	3,226	3,249	
5. Per capita state and local expenditures (A3/A4)	10,532.54	10,311.02	221.52

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: Orange Unified (BM)

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:

	FY 2010-11	FY 2009-10	Difference
<input type="checkbox"/> 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	
		2007/08	
X <input checked="" type="checkbox"/> 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	13,407,030.77	18,622,749.04	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		10,542.00	
Net expenditures paid from local sources	13,407,030.77	18,612,207.04	(5,205,176.27)
b. Special education unduplicated pupil count	3,226	3,328	
c. Per capita local expenditures (B2a/B2b)	4,155.93	5,592.61	(1,436.68)

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 SELPA chooses to use to meet the 2010-11 MOE requirement and make the selection on Page 1.

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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 BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	129,212.00	0.00	809,698.00	17,685.00	1,400,070.00	1,596,749.00	12,290,578.00		16,243,992.00
2000-2999	Classified Salaries	313,034.00	0.00	42,081.00	0.00	1,004,052.00	3,163,540.00	5,894,275.00		10,416,982.00
3000-3999	Employee Benefits	186,503.00	0.00	203,378.00	3,348.00	627,801.00	2,076,071.00	5,234,138.00		8,331,239.00
4000-4999	Books and Supplies	7,800.00	0.00	0.00	0.00	14,139.00	410,274.00	65,209.00		497,422.00
5000-5999	Services and Other Operating Expenditures	561,600.00	0.00	6,500.00	0.00	6,767.00	3,789,164.00	2,545,571.00		6,909,602.00
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	8,000.00	0.00		8,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	285,000.00	25,415.00		310,415.00
	Total Direct Costs	1,198,149.00	0.00	1,061,657.00	21,033.00	3,052,829.00	11,328,798.00	26,055,186.00	0.00	42,717,652.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,798.00	8,230.00	50,163.00	659,596.00		719,787.00
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	1,798.00	8,230.00	50,163.00	659,596.00	0.00	719,787.00
	TOTAL COSTS	1,198,149.00	0.00	1,061,657.00	22,831.00	3,061,059.00	11,378,961.00	26,714,782.00	0.00	43,437,439.00
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	129,212.00	0.00	346,906.00	17,685.00	1,163,497.00	1,330,866.00	11,280,419.00		14,269,585.00
2000-2999	Classified Salaries	138,568.00	0.00	42,081.00	0.00	688,455.00	1,794,771.00	3,769,649.00		6,439,524.00
3000-3999	Employee Benefits	89,836.00	0.00	108,633.00	3,348.00	384,388.00	1,147,240.00	3,843,149.00		5,576,594.00
4000-4999	Books and Supplies	7,800.00	0.00	0.00	0.00	13,700.00	410,274.00	58,932.00		490,706.00
5000-5999	Services and Other Operating Expenditures	561,600.00	0.00	6,500.00	0.00	6,767.00	3,789,164.00	2,544,701.00		6,908,732.00
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	8,000.00	0.00		8,000.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	285,000.00	25,415.00		310,415.00
	Total Direct Costs	927,016.00	0.00	504,120.00	21,033.00	2,256,807.00	8,765,315.00	21,522,265.00	0.00	33,996,556.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,798.00	0.00	50,163.00	531,947.00		583,908.00
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	1,798.00	0.00	50,163.00	531,947.00	0.00	583,908.00
	TOTAL BEFORE OBJECT 8980	927,016.00	0.00	504,120.00	22,831.00	2,256,807.00	8,815,478.00	22,054,212.00	0.00	34,580,464.00
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									1,027,350.00
										35,607,814.00

Object Code	Description	Special Education, Unspecified (Goal 5091)	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	129,212.00	0.00	346,906.00	0.00	0.00	0.00	27,000.00		503,118.00
2000-2999	Classified Salaries	116,851.00	0.00	42,081.00	0.00	0.00	0.00	4,000.00		162,932.00
3000-3999	Employee Benefits	88,027.00	0.00	108,633.00	0.00	0.00	0.00	4,657.00		201,317.00
4000-4999	Books and Supplies	2,500.00	0.00	0.00	0.00	0.00	474.00	1,467.00		4,441.00
5000-5999	Services and Other Operating Expenditures	444,500.00	0.00	6,500.00	0.00	2,000.00	0.00	0.00		453,000.00
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	781,090.00	0.00	504,120.00	0.00	2,000.00	474.00	37,124.00	0.00	1,324,808.00
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	781,090.00	0.00	504,120.00	0.00	2,000.00	474.00	37,124.00	0.00	1,324,808.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
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)									
	TOTAL COSTS									
										5,714,407.00
										1,027,350.00
										11,690,663.00
										19,757,248.00

* 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 0000-8999)										
1000-1999	Certificated Salaries	275,793.02	0.00	704,472.43	17,087.40	1,357,501.00	1,563,067.21	12,056,992.27		15,974,913.33
2000-2999	Classified Salaries	309,803.51	0.00	41,771.06	0.00	947,943.25	3,238,007.70	5,840,716.27		10,378,241.79
3000-3999	Employee Benefits	210,786.23	0.00	176,203.13	3,097.12	581,562.47	2,017,592.22	4,841,752.96		7,830,994.13
4000-4999	Books and Supplies	5,633.33	0.00	0.00	978.00	18,038.05	516,874.22	58,159.65		599,683.25
5000-5999	Services and Other Operating Expenditures	425,300.82	0.00	5,515.42	0.00	5,258.31	2,524,382.22	2,154,580.31		5,115,037.08
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,227,316.91	0.00	927,962.04	21,162.52	2,910,303.08	10,137,455.57	24,977,614.39	0.00	40,201,814.51
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,904.43	13,102.20	58,020.78	717,207.97		790,235.38
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	2,379,053.88	0.00	0.00	0.00	0.00	0.00	0.00		2,379,053.88
	Total Indirect Costs	2,379,053.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,379,053.88
TOTAL COSTS										
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3376, 3386, & 3405)										
1000-1999	Certificated Salaries	1,227,316.91	0.00	927,962.04	23,056.95	2,923,405.28	10,195,476.35	25,694,822.36	0.00	40,992,049.89
2000-2999	Classified Salaries	275,793.02	0.00	604,666.67	0.00	243,740.95	302,579.83	1,343,370.49		2,770,150.96
3000-3999	Employee Benefits	174,876.77	0.00	0.00	0.00	305,948.42	1,345,078.61	2,076,306.44		3,902,110.24
4000-4999	Books and Supplies	152,191.44	0.00	134,486.35	0.00	233,596.86	871,883.00	1,285,735.06		2,677,892.71
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	4,343.63	24,806.27	0.00		29,149.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	625.85	41,180.00	5,840.00		47,645.85
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	602,861.23	0.00	739,153.02	0.00	788,155.71	2,585,527.71	4,711,251.99	0.00	9,426,949.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	13,102.20	0.00	177,637.01		190,739.21
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	13,102.20	0.00	177,637.01	0.00	190,739.21
	TOTAL BEFORE OBJECT 8960	602,861.23	0.00	739,153.02	0.00	801,257.91	2,585,527.71	4,888,889.00	0.00	9,617,688.87
8960	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)									
	TOTAL COSTS									224,573.84
										9,393,115.03

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	0.00	0.00	99,805.76	17,087.40	1,113,760.05	1,260,487.38	10,713,621.78		13,204,762.37
2000-2999	Classified Salaries	134,926.74	0.00	41,771.06	0.00	642,094.83	1,892,929.09	3,764,409.83		6,476,131.55
3000-3999	Employee Benefits	58,594.79	0.00	41,716.78	3,097.12	347,965.61	1,145,709.22	3,556,017.90		5,153,101.42
4000-4999	Books and Supplies	5,633.33	0.00	0.00	978.00	13,694.42	492,067.95	58,159.65		570,533.35
5000-5999	Services and Other Operating Expenditures	425,300.82	0.00	5,515.42	0.00	4,632.46	2,483,202.22	2,148,740.31		5,067,391.23
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	624,455.68	0.00	188,809.02	21,162.52	2,122,147.37	7,551,927.86	20,266,362.40	0.00	30,774,864.85
7310	Transfers of Indirect Costs	0.00	0.00	0.00	1,904.43	0.00	58,020.78	539,570.96		599,496.17
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)	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	1,904.43	0.00	58,020.78	539,570.96	0.00	2,379,053.88
8980	TOTAL BEFORE OBJECT 8980	624,455.68	0.00	188,809.02	23,066.95	2,122,147.37	7,609,948.64	20,805,933.36	0.00	31,374,361.02
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	0.00	0.00	99,805.76	0.00	0.00	(16.00)	38,699.57		136,489.33
2000-2999	Classified Salaries	115,466.40	0.00	41,771.06	0.00	0.00	0.00	3,106.86		160,344.32
3000-3999	Employee Benefits	57,127.22	0.00	41,716.78	0.00	0.00	17.14	6,979.91		105,841.05
4000-4999	Books and Supplies	1,825.65	0.00	0.00	0.00	0.00	(59.25)	372.90		2,139.30
5000-5999	Services and Other Operating Expenditures	305,671.24	0.00	5,515.42	0.00	0.00	0.00	0.00		311,186.66
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	480,090.51	0.00	188,809.02	0.00	0.00	(58.11)	49,159.24	0.00	718,000.66
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	480,090.51	0.00	188,809.02	0.00	0.00	(58.11)	49,159.24	0.00	718,000.66
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)									5,734,133.00
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)									224,573.84
TOTAL COSTS										
										6,730,323.27
										13,407,030.77

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

SELPA: Orange Unified (BM)

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: Orange Unified (BM)

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)	5,348,606.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,592,290.00	
Increase in funding (if difference is positive)	0.00	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2011-12 (LB-B Worksheet)	Actual Expenditures FY 2010-11 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	43,437,439.00		
2. Less: Expenditures paid from federal sources	7,829,625.00		
3. Expenditures paid from state and local sources	35,607,814.00	31,598,934.86	
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	35,607,814.00	31,598,934.86	4,008,879.14
4. Special education unduplicated pupil count	3,226	3,226	
5. Per capita state and local expenditures (A3/A4)	11,037.76	9,795.08	1,242.68

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: Orange Unified (BM)

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:

X

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

	Budget FY 2011-12	Actual FY 2010-11	Difference
a. Expenditures paid from local sources	19,757,248.00	13,407,030.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,757,248.00	13,407,030.77	6,350,217.23
b. Per capita local expenditures (B1a/A4)	6,124.38	4,155.93	1,968.45

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.

	Budget FY 2011-12	Base FY	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Marcia Schoger
Contact Name

(714) 628-5550
Telephone Number

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Title

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E-mail Address

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

Orange Unified
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL BUDGET - All Sources				
1000-1999	Certificated Salaries	16,243,992.00		16,243,992.00
2000-2999	Classified Salaries	10,416,982.00		10,416,982.00
3000-3999	Employee Benefits	8,331,239.00		8,331,239.00
4000-4999	Books and Supplies	497,422.00		497,422.00
5000-5999	Services and Other Operating Expenditures	6,909,602.00		6,909,602.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools	8,000.00		8,000.00
7430-7439	Debt Service	3,410,415.00		3,410,415.00
	Total Direct Costs	45,817,652.00	0.00	45,817,652.00
7310	Transfers of Indirect Costs	719,787.00		719,787.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	719,787.00	0.00	719,787.00
	TOTAL COSTS	46,537,439.00	0.00	46,537,439.00
BUDGET - State and Local Sources				
1000-1999	Certificated Salaries	14,268,585.00		14,268,585.00
2000-2999	Classified Salaries	6,433,524.00		6,433,524.00
3000-3999	Employee Benefits	5,576,594.00		5,576,594.00
4000-4999	Books and Supplies	490,706.00		490,706.00
5000-5999	Services and Other Operating Expenditures	6,908,732.00		6,908,732.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools	8,000.00		8,000.00
7430-7439	Debt Service	310,415.00		310,415.00
	Total Direct Costs	33,996,556.00	0.00	33,996,556.00
7310	Transfers of Indirect Costs	583,908.00		583,908.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	583,908.00	0.00	583,908.00
	TOTAL BEFORE OBJECT 8980	34,580,464.00	0.00	34,580,464.00
8980	Contributions from Unrestricted Revenues to Federal Resources	1,027,350.00		1,027,350.00
	TOTAL COSTS	35,607,814.00	0.00	35,607,814.00

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

Orange Unified
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
BUDGET - Local Sources				
1000-1999	Certificated Salaries	503,118.00		503,118.00
2000-2999	Classified Salaries	162,932.00		162,932.00
3000-3999	Employee Benefits	201,317.00		201,317.00
4000-4999	Books and Supplies	4,441.00		4,441.00
5000-5999	Services and Other Operating Expenditures	453,000.00		453,000.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	1,324,808.00	0.00	1,324,808.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,324,808.00	0.00	1,324,808.00
8091, 8099	Revenue Limit Transfers to Special Education	5,714,407.00		5,714,407.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)	1,027,350.00		1,027,350.00
8980	Contributions from Unrestricted Revenues to State Resources	11,690,683.00		11,690,683.00
	TOTAL COSTS	19,757,248.00	0.00	19,757,248.00
UNDUPLICATED PUPIL COUNT		3,226		3,226

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

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
TOTAL EXPENDITURES - All Sources				
1000-1999	Certificated Salaries	15,974,913.33		15,974,913.33
2000-2999	Classified Salaries	10,378,241.79		10,378,241.79
3000-3999	Employee Benefits	7,830,994.13		7,830,994.13
4000-4999	Books and Supplies	599,683.25		599,683.25
5000-5999	Services and Other Operating Expenditures	5,115,037.08		5,115,037.08
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service	302,944.93		302,944.93
	Total Direct Costs	40,201,814.51	0.00	40,201,814.51
7310	Transfers of Indirect Costs	790,235.38		790,235.38
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)	2,379,053.88		2,379,053.88
	Total Indirect Costs	790,235.38	0.00	790,235.38
	TOTAL COSTS	40,992,049.89	0.00	40,992,049.89
EXPENDITURES - Paid from State and Local Sources				
1000-1999	Certificated Salaries	13,204,763.37		13,204,763.37
2000-2999	Classified Salaries	6,476,131.55		6,476,131.55
3000-3999	Employee Benefits	5,153,101.42		5,153,101.42
4000-4999	Books and Supplies	570,533.35		570,533.35
5000-5999	Services and Other Operating Expenditures	5,067,391.23		5,067,391.23
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service	302,944.93		302,944.93
	Total Direct Costs	30,774,865.85	0.00	30,774,865.85
7310	Transfers of Indirect Costs	599,496.17		599,496.17
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)	2,379,053.88		2,379,053.88
	Total Indirect Costs	599,496.17	0.00	599,496.17
	TOTAL BEFORE OBJECT 8980	31,374,362.02	0.00	31,374,362.02
8980	Contributions from Unrestricted Revenues to Federal Resources			
	TOTAL COSTS	224,573.84		224,573.84
		31,598,935.86	0.00	31,598,935.86

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

Orange Unified
Orange County

SELPA: Orange Unified (BM)

Object Code	Description	Orange Unified (BM00)	Adjustments*	Total
EXPENDITURES - Paid from Local Sources				
1000-1999	Certificated Salaries	138,489.33		138,489.33
2000-2999	Classified Salaries	160,344.32		160,344.32
3000-3999	Employee Benefits	105,841.05		105,841.05
4000-4999	Books and Supplies	2,139.30		2,139.30
5000-5999	Services and Other Operating Expenditures	311,186.66		311,186.66
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	718,000.66	0.00	718,000.66
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	718,000.66	0.00	718,000.66
8091, 8099	Revenue Limit Transfers to Special Education	5,734,133.00		5,734,133.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)	224,573.84		224,573.84
8980	Contributions from Unrestricted Revenues to State Resources	6,730,323.27		6,730,323.27
	TOTAL COSTS	13,407,030.77	0.00	13,407,030.77
	UNDUPLICATED PUPIL COUNT	3,226		3,226

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

SELPA: Orange Unified (BM)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2011-12 Budget by SELPA (SE-B) and the 2010-11 Expenditures by SELPA (SE-B), to the CDE.

After reviewing all sections of this form, please select which of the following methods your SELPA 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 SELPA 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
<u>d</u>		
Total exempt reductions	0.00	0.00

SELPA: Orange Unified (BM)

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)	5,348,606.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	5,592,290.00	
Increase in funding (if difference is positive)	0.00	
50% of increase in funding	0.00	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2011-12 (SB-B Worksheet)	Actual Expenditures FY 2010-11 (SE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	46,537,439.00		
2. Less: Expenditures paid from federal sources	10,929,625.00		
3. Expenditures paid from state and local sources	35,607,814.00	31,598,935.86	
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	35,607,814.00	31,598,935.86	4,008,878.14
4. Special education unduplicated pupil count	3,226	3,226	
5. Per capita state and local expenditures (A3/A4)	11,037.76	9,795.08	1,242.68

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: Orange Unified (BM)

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:

	Budget FY 2011-12	Actual FY 2010-11	Difference
a. Expenditures paid from local sources	19,757,248.00	13,407,030.77	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	19,757,248.00	13,407,030.77	6,350,217.23
b. Per capita local expenditures (B1a/A4)	6,124.38	4,155.93	1,968.45

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.

	Budget FY 2011-12	Base FY	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

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Title

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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	0.00	0.00	(272,514.74)				
Other Sources/Uses Detail					422,687.70	0.00		
Fund Reconciliation							7,108,045.35	1,190,814.01
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	361.98	0.00				
Other Sources/Uses Detail					0.00	40,886.53		
Fund Reconciliation							1,078.13	41,497.22
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	115,569.96	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							41,032.37	142,356.28
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	156,582.80	0.00				
Other Sources/Uses Detail					0.00	381,801.17		
Fund Reconciliation							39,904.51	20,366.36
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							964,921.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							6,013.90	3,384.68
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					9,993,608.64	20,211,225.70		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					17,442,098.07	9,993,608.64		
Fund Reconciliation							0.00	201.35
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,769,127.63	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

Description	Direct Costs - Interfund Transfers In 5750	Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							60,236.09	320.61
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							101,287.37	6,923,578.21
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	0.00	0.00	272,514.74	(272,514.74)	30,627,522.04	30,627,522.04	8,322,518.72	8,322,518.72

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	52.0	34.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	2,581.0	656.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	457.0	656.0
C. ENTER total number of miles driven to/from school	021/022	695,625.0	506,768.0
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)		3,993,534.77	2,108,686.37
B. Books & Supplies (Objects 4200, 4300, and 4400)		301,861.94	484,079.69
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	0.00	0.00
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		18,626.94	1,447.00
3. Insurance (Objects 5400 and 5450)		23,790.00	2,679.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		42,659.55	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(746,641.39)	(3,251.00)
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		186,844.39	0.00
7. Communications (Object 5900)		299.31	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	277,532.00
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)		0.00	0.00
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)		6,507.60	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	3,827,483.11	2,871,173.06
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	3,827,483.11	2,871,173.06
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)		100,411.21	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	3,727,071.90	2,871,173.06
K. Indirect Costs (Approved indirect cost rate of 2.23% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		85,352.87	57,838.20
L. Net Pupil Transportation Expense (Lines J and K)	100/101	3,812,424.77	2,929,011.26

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		3,812,424.77	2,929,011.26
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			277,532.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA			0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	277,532.00
G. Bus Operating Expense (Line A minus Line F)	110/111	3,812,424.77	2,651,479.26
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	5.481	5.232
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,477.111	4,041.889
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	277,532.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	3,812,424.77	2,929,011.26
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	675,039.95	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Charmaine Duquesnel

Title: Director Accounting/Risk Management

Agency: Orange Unified School District

Phone Number/Ext: (714) 628-5372

E-mail Address: charmained@orangeusd.org

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	142,528,163.25	6,056,365.00	148,584,528.25	143,472,890.00	6,036,699.00	149,509,589.00	0.6%
2) Federal Revenue		8100-8299	27,752.68	21,812,679.06	21,840,431.74	18,417.00	20,403,290.00	20,421,707.00	-6.5%
3) Other State Revenue		8300-8599	22,102,586.50	28,145,162.74	50,247,749.24	19,700,428.00	25,771,664.00	45,472,092.00	-9.5%
4) Other Local Revenue		8600-8799	5,731,673.02	2,124,865.03	7,856,538.05	5,576,524.00	1,670,176.00	7,246,700.00	-7.8%
5) TOTAL, REVENUES			170,390,175.45	58,139,071.83	228,529,247.28	168,768,259.00	53,881,829.00	222,650,088.00	-2.6%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	76,843,434.68	27,882,083.83	104,725,518.51	81,170,226.00	25,304,101.00	106,474,327.00	1.7%
2) Classified Salaries		2000-2999	14,721,379.53	17,950,036.91	32,671,416.44	16,857,375.00	16,391,429.00	33,248,804.00	1.8%
3) Employee Benefits		3000-3999	28,583,342.92	14,248,665.21	42,832,008.13	38,753,299.00	13,373,465.00	52,126,764.00	21.7%
4) Books and Supplies		4000-4999	1,688,515.98	4,515,291.83	6,203,807.81	5,851,711.00	8,319,793.00	14,171,504.00	128.4%
5) Services and Other Operating Expenditures		5000-5999	8,381,985.88	8,445,017.60	16,827,003.48	10,959,003.00	9,625,306.00	20,584,309.00	22.3%
6) Capital Outlay		6000-6999	0.00	33,040.26	33,040.26	59,894.00	0.00	59,894.00	81.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299	2,486,645.15	1,447,943.68	3,934,588.83	5,792,689.00	1,843,263.00	7,635,952.00	94.1%
8) Other Outgo - Transfers of Indirect Costs		7400-7499	(1,764,432.28)	1,491,917.54	(272,514.74)	(1,562,680.00)	1,263,382.00	(299,298.00)	9.8%
9) TOTAL, EXPENDITURES			130,940,871.86	76,013,996.86	206,954,868.72	157,881,517.00	76,120,739.00	234,002,256.00	13.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			39,449,303.59	(17,874,925.03)	21,574,378.56	10,886,742.00	(22,238,910.00)	(11,352,168.00)	-152.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8928	422,687.70	0.00	422,687.70	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	1,710,278.00	1,184,485.00	2,894,763.00	New
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	(11,898,162.71)	11,898,162.71	0.00	(19,175,898.00)	19,175,898.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,475,475.01)	11,898,162.71	422,687.70	(20,886,176.00)	17,991,413.00	(2,894,763.00)	-784.8%

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)			27,973,828.58	(5,976,762.32)	21,997,066.26	(9,999,434.00)	(4,247,497.00)	(14,246,931.00)	-164.8%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,716,990.93	10,224,259.32	37,941,250.25	55,690,819.51	4,247,497.00	59,938,316.51	58.0%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,716,990.93	10,224,259.32	37,941,250.25	55,690,819.51	4,247,497.00	59,938,316.51	58.0%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,716,990.93	10,224,259.32	37,941,250.25	55,690,819.51	4,247,497.00	59,938,316.51	58.0%
2) Ending Balance, June 30 (E + F1e)			55,690,819.51	4,247,497.00	59,938,316.51	45,691,385.51	0.00	45,691,385.51	-23.8%
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	125,000.00	0.00	125,000.00				
Stores		9712	111,490.90	0.00	111,490.90				
Prepaid Expenditures		9713	1,100,064.49	0.00	1,100,064.49				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	0.00	0.00				
b) Designated Amounts									
Designated for Economic Uncertainties			6,208,647.00	0.00	6,208,647.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury			0.00	0.00	0.00				
Other Designations			4,258,809.82	4,247,497.00	8,506,306.82				
El Rancho Beginning Balance	0000	9780	2,678,529.00		2,678,529.00				
Non-Resident Tuition	0000	9780	56,127.00		56,127.00				
School Site Carryover	0000	9780	135,041.00		135,041.00				
School Site/Department Donations	0000	9780	754,056.00		754,056.00				
Instructional Materials	0000	9780	370,658.50		370,658.50				
ARRA Special Ed Freed Up Funds	0000	9780	260,806.32		260,806.32				
AP Fee Reimbursement	0000	9780	3,592.00		3,592.00				
Medi-Cal Billing Option	5640	9780		1,292,713.00	1,292,713.00				
SB70 Mental Health	6500	9780		261,991.00	261,991.00				
EIA	7091	9780		1,069,828.00	1,069,828.00				
QEIA	7400	9780		1,622,965.00	1,622,965.00				
c) Undesignated Amount			43,886,807.30	0.00	43,886,807.30				
d) Unappropriated Amount									
Components of Ending Fund Balance (Budget)									
a) Nonspendable									
Revolving Cash		9711	125,000.00	0.00	125,000.00				
Stores		9712	150,000.00	0.00	150,000.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00				
Other Commitments		9760	0.00	0.00	0.00				
d) Assigned									
Other Assignments		9780	1,556,127.00	0.00	1,556,127.00				
El Rancho Beginning Balance	0000	9780	1,500,000.00		1,500,000.00				
Non-Resident Tuition	0000	9780	56,127.00		56,127.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	7,106,911.00	0.00	7,106,911.00				
Unassigned/Unappropriated Amount		9790	36,753,347.51	0.00	36,753,347.51				

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	38,177,248.68	1,953,468.13	40,130,716.81				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	37,679.20	0.00	37,679.20				
c) in Revolving Fund		9130	125,000.00	0.00	125,000.00				
d) with Fiscal Agent		9135	1,218,073.77	0.00	1,218,073.77				
e) collections awaiting deposit		9140	466,035.07	0.00	466,035.07				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	17,514,817.86	9,268,355.69	26,783,173.55				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	7,108,045.35	0.00	7,108,045.35				
6) Stores		9320	111,490.90	0.00	111,490.90				
7) Prepaid Expenditures		9330	1,100,064.49	0.00	1,100,064.49				
8) Other Current Assets		9340	10,199,444.43	0.00	10,199,444.43				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			76,057,899.75	11,221,823.82	87,279,723.57				
H. LIABILITIES									
1) Accounts Payable		9500	9,176,328.50	2,286,193.33	11,462,521.83				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,190,756.55	57.46	1,190,814.01				
4) Current Loans		9640	10,000,000.00	0.00	10,000,000.00				
5) Deferred Revenue		9650	0.00	4,688,071.22	4,688,071.22				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			20,367,085.05	6,974,322.01	27,341,407.06				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			55,690,814.70	4,247,501.81	59,938,316.51				

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	35,494,349.80	0.00	35,494,349.80	36,267,775.00	0.00	36,267,775.00	2.2%
Charter Schools General Purpose Entitlement - State Aid		8015	1,695,898.00	0.00	1,695,898.00	1,506,495.00	0.00	1,506,495.00	-11.2%
State Aid - Prior Years		8019	(457,907.43)	0.00	(457,907.43)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	956,045.83	0.00	956,045.83	956,045.00	0.00	956,045.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	101,957,847.52	0.00	101,957,847.52	105,320,837.00	0.00	105,320,837.00	3.3%
Unsecured Roll Taxes		8042	4,399,779.81	0.00	4,399,779.81	4,328,734.00	0.00	4,328,734.00	-1.6%
Prior Years' Taxes		8043	3,434,188.11	0.00	3,434,188.11	3,504,759.00	0.00	3,504,759.00	2.1%
Supplemental Taxes		8044	1,369,816.41	0.00	1,369,816.41	1,364,653.00	0.00	1,364,653.00	-0.4%
Education Revenue Augmentation Fund (ERAF)		8045	(614,032.99)	0.00	(614,032.99)	(563,261.00)	0.00	(563,261.00)	-8.3%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	2,852,287.01	0.00	2,852,287.01				
Community Redevelopment Funds (SB 617/699/1992)		8047	182,694.18	0.00	182,694.18	186,810.00	0.00	186,810.00	2.3%
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		8061	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			151,270,966.25	0.00	151,270,966.25	152,872,847.00	0.00	152,872,847.00	1.1%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(6,056,365.00)		(6,056,365.00)	(6,036,699.00)		(6,036,699.00)	-0.3%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		322,232.00	322,232.00		322,292.00	322,292.00	0.0%
Special Education ADA Transfer	6500	8091		5,734,133.00	5,734,133.00		5,714,407.00	5,714,407.00	-0.3%
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	486,554.00	0.00	486,554.00	386,636.00	0.00	386,636.00	-20.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,172,992.00)	0.00	(3,172,992.00)	(3,749,894.00)	0.00	(3,749,894.00)	18.2%
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			142,528,163.25	6,056,365.00	148,584,528.25	143,472,890.00	6,036,699.00	149,509,589.00	0.6%
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	7,252,606.25	7,252,606.25	0.00	5,094,111.00	5,094,111.00	-29.8%
Special Education Discretionary Grants		8182	0.00	686,951.00	686,951.00	0.00	480,967.00	480,967.00	-30.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	12,927.88	0.00	12,927.88	0.00	0.00	0.00	-100.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	68,943.00	68,943.00	0.00	15,000.00	15,000.00	-78.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA (incl. ARRA)	3000-3299 4000-4139, 4201-4215, 4610, 5510	8290		11,625,003.30	11,625,003.30		13,149,710.00	13,149,710.00	13.1%
Vocational and Applied Technology Education	3500-3699	8290		249,739.44	249,739.44		188,794.00	188,794.00	-24.4%
Safe and Drug Free Schools	3700-3799	8290		64,912.00	64,912.00		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	14,824.80	1,864,524.07	1,879,348.87	18,417.00	1,474,708.00	1,493,125.00	-20.6%
TOTAL, FEDERAL REVENUE			27,752.68	21,812,679.06	21,840,431.74	18,417.00	20,403,290.00	20,421,707.00	-6.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding									
Current Year	2430	8311		145,421.00	145,421.00		145,421.00	145,421.00	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		17,806,593.00	17,806,593.00		15,818,617.00	15,818,617.00	-11.2%
Prior Years	6500	8319		16.00	16.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		1,590,699.35	1,590,699.35		1,586,308.00	1,586,308.00	-0.3%
Economic Impact Aid	7090-7091	8311		3,878,073.00	3,878,073.00		3,878,073.00	3,878,073.00	0.0%
Spec. Ed. Transportation	7240	8311		557,719.65	557,719.65		556,180.00	556,180.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,269,320.00	0.00	5,269,320.00	4,615,796.00	0.00	4,615,796.00	-12.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,190,296.00	0.00	1,190,296.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	3,322,699.74	519,071.17	3,841,770.91	3,289,920.00	500,480.00	3,790,400.00	-1.3%
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									
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		18,028.00	18,028.00		0.00	0.00	-100.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		1,780,600.00	1,780,600.00		1,752,027.00	1,752,027.00	-1.6%
All Other State Revenue	All Other	8590	12,320,270.76	1,848,941.57	14,169,212.33	11,794,712.00	1,534,558.00	13,329,270.00	-5.9%
TOTAL OTHER STATE REVENUE			22,102,586.50	28,145,162.74	50,247,749.24	19,700,428.00	25,771,664.00	45,472,092.00	-9.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER 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	1,472,447.62	0.00	1,472,447.62	1,450,000.00	0.00	1,450,000.00	-1.5%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	507,343.37	0.00	507,343.37	416,061.00	0.00	416,061.00	-18.0%
Interest		8660	433,557.41	0.00	433,557.41	384,970.00	0.00	384,970.00	-11.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(42,394.09)	0.00	(42,394.09)	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	280,141.20	280,141.20	0.00	282,000.00	282,000.00	0.7%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	2,465,597.00	1,506,755.52	3,972,352.52	2,374,108.00	1,156,465.00	3,530,573.00	-11.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	344,255.89	0.00	344,255.89	326,472.00	0.00	326,472.00	-5.2%
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	244,254.83	166,372.31	410,627.14	89,582.00	100,411.00	189,993.00	-53.7%
Tuition		8710	306,610.99	0.00	306,610.99	535,331.00	0.00	535,331.00	74.6%
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		171,596.00	171,596.00		131,300.00	131,300.00	-23.5%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			5,731,673.02	2,124,865.03	7,856,538.05	5,576,524.00	1,670,176.00	7,246,700.00	-7.8%
TOTAL REVENUES			170,390,175.45	58,139,071.83	228,529,247.28	168,768,259.00	53,881,829.00	222,650,088.00	-2.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	65,728,086.64	22,888,416.95	88,616,503.59	68,933,662.00	21,369,933.00	90,303,595.00	1.9%
Certificated Pupil Support Salaries		1200	3,844,883.17	1,216,376.11	5,061,259.28	4,390,192.00	997,399.00	5,387,591.00	6.4%
Certificated Supervisors' and Administrators' Salaries		1300	7,200,373.41	1,315,348.67	8,515,722.08	7,450,135.00	918,654.00	8,368,789.00	-1.7%
Other Certificated Salaries		1900	70,091.46	2,461,942.10	2,532,033.56	396,237.00	2,018,115.00	2,414,352.00	-4.6%
TOTAL, CERTIFICATED SALARIES			76,843,434.68	27,882,083.83	104,725,518.51	81,170,226.00	25,304,101.00	106,474,327.00	1.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	554,917.22	7,138,425.88	7,693,343.10	543,221.00	7,555,775.00	8,098,996.00	5.3%
Classified Support Salaries		2200	5,885,081.28	7,181,123.90	13,066,205.18	6,730,335.00	5,977,550.00	12,707,885.00	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	1,516,310.40	1,124,040.64	2,640,351.04	1,998,116.00	1,020,568.00	3,018,684.00	14.3%
Clerical, Technical and Office Salaries		2400	6,516,087.17	2,493,987.29	9,010,074.46	7,270,326.00	1,826,319.00	9,096,645.00	1.0%
Other Classified Salaries		2900	248,983.46	12,459.20	261,442.66	315,377.00	11,217.00	326,594.00	24.9%
TOTAL, CLASSIFIED SALARIES			14,721,379.53	17,950,036.91	32,671,416.44	16,857,375.00	16,391,429.00	33,248,804.00	1.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	6,313,147.24	2,224,251.32	8,537,398.56	6,728,272.00	2,111,198.00	8,839,470.00	3.5%
PERS		3201-3202	2,315,951.71	2,352,115.58	4,668,067.29	2,568,176.00	1,981,877.00	4,550,053.00	-2.5%
OASDI/Medicare/Alternative		3301-3302	2,117,462.39	1,541,735.83	3,659,198.22	2,461,466.00	1,426,670.00	3,888,136.00	6.3%
Health and Welfare Benefits		3401-3402	11,108,813.79	5,785,514.50	16,894,328.29	11,215,958.00	5,400,051.00	16,616,009.00	-1.6%
Unemployment Insurance		3501-3502	657,867.27	345,803.57	1,003,670.84	1,328,726.00	603,771.00	1,932,497.00	92.5%
Workers' Compensation		3601-3602	1,360,761.69	672,029.15	2,032,790.84	1,443,630.00	619,878.00	2,063,508.00	1.5%
OPEB, Allocated		3701-3702	2,332,475.95	1,144,573.71	3,477,049.66	10,655,048.00	1,055,965.00	11,711,013.00	236.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	247,106.43	182,641.55	429,747.98	126,286.00	174,055.00	300,341.00	-30.1%
Other Employee Benefits		3901-3902	2,129,756.45	0.00	2,129,756.45	2,225,737.00	0.00	2,225,737.00	4.5%
TOTAL, EMPLOYEE BENEFITS			28,583,342.92	14,248,665.21	42,832,008.13	38,753,299.00	13,373,465.00	52,126,764.00	21.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	206,777.26	407,823.96	614,601.22	648,064.00	49,923.00	697,987.00	13.6%
Books and Other Reference Materials		4200	9,659.09	138,420.44	148,079.53	31,747.00	24,738.00	56,485.00	-61.8%
Materials and Supplies		4300	1,326,087.12	2,689,806.59	4,015,893.71	4,932,793.00	7,858,717.00	12,791,510.00	218.5%
Noncapitalized Equipment		4400	145,992.51	1,279,240.84	1,425,233.35	239,107.00	386,415.00	625,522.00	-56.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,688,515.98	4,515,291.83	6,203,807.81	5,851,711.00	8,319,793.00	14,171,504.00	128.4%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	4,367,553.77	4,367,553.77	0.00	5,424,282.00	5,424,282.00	24.2%
Travel and Conferences		5200	103,265.57	317,428.05	420,693.62	107,996.00	254,883.00	362,879.00	-13.7%
Dues and Memberships		5300	75,647.78	4,077.00	79,724.78	96,725.00	4,000.00	100,725.00	26.3%
Insurance		5400 - 5450	944,969.95	72,619.00	1,017,588.95	995,000.00	75,180.00	1,070,180.00	5.2%
Operations and Housekeeping Services		5500	4,115,111.84	8,883.60	4,123,995.44	4,280,521.00	7,910.00	4,288,431.00	4.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,354,155.69	494,614.12	1,848,769.81	2,070,770.00	884,056.00	2,954,826.00	59.8%
Transfers of Direct Costs		5710	743,055.39	(743,055.39)	0.00	900,000.00	(900,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	782,176.82	3,882,769.52	4,664,946.34	2,065,237.00	3,833,275.00	5,898,512.00	26.4%
Communications		5900	263,602.84	40,127.93	303,730.77	442,754.00	41,720.00	484,474.00	59.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,381,985.88	8,445,017.60	16,827,003.48	10,959,003.00	9,625,306.00	20,584,309.00	22.3%

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)	
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	22,000.00	22,000.00	59,894.00	0.00	59,894.00	172.2%
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	11,040.26	11,040.26	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	33,040.26	33,040.26	59,894.00	0.00	59,894.00	81.3%
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	8,000.00	8,000.00	New
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	188,248.41	188,248.41	0.00	300,000.00	300,000.00	59.4%
Payments to County Offices		7142	0.00	781,272.21	781,272.21	0.00	1,100,000.00	1,100,000.00	40.8%
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		121,108.00	121,108.00		0.00	0.00	-100.0%
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	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	1,523.46	0.00	1,523.46	761.00	121,108.00	121,869.00	7899.5%
Debt Service									
Debt Service - Interest		7438	1,060,778.07	25,071.14	1,085,849.21	4,246,964.00	31,169.00	4,278,133.00	294.0%
Other Debt Service - Principal		7439	1,424,343.62	332,243.92	1,756,587.54	1,544,964.00	282,986.00	1,827,950.00	4.1%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			2,486,645.15	1,447,943.68	3,934,588.83	5,792,689.00	1,843,263.00	7,635,952.00	94.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,491,917.54)	1,491,917.54	0.00	(1,263,382.00)	1,263,382.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(272,514.74)	0.00	(272,514.74)	(299,298.00)	0.00	(299,298.00)	9.8%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,764,432.28)	1,491,917.54	(272,514.74)	(1,562,680.00)	1,263,382.00	(299,298.00)	9.8%
TOTAL EXPENDITURES			130,940,871.86	76,013,996.86	206,954,868.72	157,881,517.00	76,120,739.00	234,002,256.00	13.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	422,687.70	0.00	422,687.70	0.00	0.00	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			422,687.70	0.00	422,687.70	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	1,710,278.00	1,184,485.00	2,894,763.00	New
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	1,710,278.00	1,184,485.00	2,894,763.00	New
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	(11,898,162.71)	11,898,162.71	0.00	(19,175,898.00)	19,175,898.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL CONTRIBUTIONS			(11,898,162.71)	11,898,162.71	0.00	(19,175,898.00)	19,175,898.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,475,475.01)	11,898,162.71	422,687.70	(20,886,176.00)	17,991,413.00	(2,894,763.00)	-784.8%

Other Funds

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	313.37	0.00	-100.0%
5) TOTAL REVENUES			313.37	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	8,798.40	0.00	-100.0%
2) Classified Salaries		2000-2999	3,910.63	0.00	-100.0%
3) Employee Benefits		3000-3999	1,911.89	0.00	-100.0%
4) Books and Supplies		4000-4999	269.43	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,342.07	0.00	-100.0%
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	361.98	0.00	-100.0%
9) TOTAL EXPENDITURES			16,594.40	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,281.03)	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	40,886.53	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(40,886.53)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(57,167.56)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	57,167.56	0.00	-100.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			57,167.56	0.00	-100.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			57,167.56	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)					
			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
Stores					
		9712	0.00		
Prepaid Expenditures					
		9713	0.00		
All Others					
		9719	0.00		
General Reserve					
		9730	0.00		
Legally Restricted Balance					
		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties					
		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury					
		9775	0.00		
Other Designations					
		9780	0.00		
c) Undesignated Amount					
		9790	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		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	40,731.51		
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	32.64		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,078.13		
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			41,842.28		
H. LIABILITIES					
1) Accounts Payable		9500	345.06		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	41,497.22		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			41,842.28		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)					0.00

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	390.72	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(77.35)	0.00	-100.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			313.37	0.00	-100.0%
TOTAL, REVENUES			313.37	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	7,300.80	0.00	-100.0%
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	1,497.60	0.00	-100.0%
TOTAL, CERTIFICATED SALARIES			8,798.40	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	3,910.63	0.00	-100.0%
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			3,910.63	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	982.84	0.00	-100.0%
PERS		3201-3202	90.53	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	230.01	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	93.21	0.00	-100.0%
Workers' Compensation		3601-3602	186.82	0.00	-100.0%
OPEB, Allocated		3701-3702	317.73	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	10.75	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,911.89	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	179.44	0.00	-100.0%
Materials and Supplies		4300	89.99	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			269.43	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%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,289.21	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	52.86	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,342.07	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	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	361.98	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			361.98	0.00	-100.0%
TOTAL, EXPENDITURES			16,594.40	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	40,886.53	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			40,886.53	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(40,886.53)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	876,087.84	659,500.00	-24.7%
4) Other Local Revenue		8600-8799	4,633,908.49	4,561,800.00	-1.6%
5) TOTAL REVENUES			5,509,996.33	5,221,300.00	-5.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	373,195.80	379,574.00	1.7%
2) Classified Salaries		2000-2999	3,016,586.91	3,370,112.00	11.7%
3) Employee Benefits		3000-3999	1,459,195.13	1,561,364.00	7.0%
4) Books and Supplies		4000-4999	192,035.54	209,596.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	145,281.70	245,045.00	68.7%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	39,972.25	27,610.00	-30.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	115,569.96	122,837.00	6.3%
9) TOTAL EXPENDITURES			5,341,837.29	5,916,138.00	10.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			168,159.04	(694,838.00)	-513.2%
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	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)			168,159.04	(694,838.00)	-513.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	733,386.12	901,545.16	22.9%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			733,386.12	901,545.16	22.9%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			733,386.12	901,545.16	22.9%
2) Ending Balance, June 30 (E + F1e)			901,545.16	206,707.16	-77.1%
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	901,545.16		
Technology Lease					
	9010	9780	39,973.00		
Child Development					
	9010	9780	861,572.16		
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		206,708.13	
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		(0.97)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,236,257.54		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	82,075.64		
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	69,345.52		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	41,032.37		
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			1,428,711.07		
H. LIABILITIES					
1) Accounts Payable		9500	384,809.63		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	142,356.28		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			527,165.91		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			901,545.16		

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	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	(5,487.00)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	872,746.00	654,500.00	-25.0%
All Other State Revenue	All Other	8590	8,828.84	5,000.00	-43.4%
TOTAL, OTHER STATE REVENUE			876,087.84	659,500.00	-24.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	5,716.24	4,000.00	-30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(543.54)	0.00	-100.0%
Fees and Contracts					
Child Development Parent Fees		8673	4,628,735.79	4,557,800.00	-1.5%
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			4,633,908.49	4,561,800.00	-1.6%
TOTAL, REVENUES			5,509,996.33	5,221,300.00	-5.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	371,214.00	377,074.00	1.6%
Certificated Pupil Support Salaries		1200	1,981.80	2,500.00	26.1%
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			373,195.80	379,574.00	1.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,378,257.39	2,729,240.00	14.8%
Classified Support Salaries		2200	23,998.87	19,130.00	-20.3%
Classified Supervisors' and Administrators' Salaries		2300	345,209.20	345,208.00	0.0%
Clerical, Technical and Office Salaries		2400	269,121.45	276,534.00	2.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,016,586.91	3,370,112.00	11.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	163.50	207.00	26.6%
PERS		3201-3202	515,254.13	524,916.00	1.9%
OASDI/Medicare/Alternative		3301-3302	236,309.99	265,581.00	12.4%
Health and Welfare Benefits		3401-3402	497,961.74	491,755.00	-1.2%
Unemployment Insurance		3501-3502	26,803.67	54,566.00	103.6%
Workers' Compensation		3601-3602	49,675.83	55,635.00	12.0%
OPEB, Allocated		3701-3702	84,862.63	94,617.00	11.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	48,163.64	74,087.00	53.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,459,195.13	1,561,364.00	7.0%
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	168,082.97	209,596.00	24.7%
Noncapitalized Equipment		4400	23,952.57	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			192,035.54	209,596.00	9.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	9,907.02	10,500.00	6.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	16,753.00	64,045.00	282.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	110,038.91	161,300.00	46.6%
Communications		5900	8,582.77	9,200.00	7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,281.70	245,045.00	68.7%
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	2,190.68	2,020.00	-7.8%
Other Debt Service - Principal		7439	37,781.57	25,590.00	-32.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			39,972.25	27,610.00	-30.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	115,569.96	122,837.00	6.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			115,569.96	122,837.00	6.3%
TOTAL, EXPENDITURES			5,341,837.29	5,916,138.00	10.8%

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	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	5,666,311.73	5,528,130.00	-2.4%
3) Other State Revenue		8300-8599	434,671.28	450,100.00	3.5%
4) Other Local Revenue		8600-8799	2,063,269.54	2,557,300.00	23.9%
5) TOTAL, REVENUES			8,164,252.55	8,535,530.00	4.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,468,097.38	2,536,759.00	2.8%
3) Employee Benefits		3000-3999	1,005,893.26	1,060,067.00	5.4%
4) Books and Supplies		4000-4999	3,404,900.93	4,132,500.00	21.4%
5) Services and Other Operating Expenditures		5000-5999	149,098.40	555,200.00	272.4%
6) Capital Outlay		6000-6999	69,606.24	60,000.00	-13.8%
7) Other Outgo (excluding Transfers of indirect Costs)		7100-7299, 7400-7499	14,542.21	14,543.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	156,582.80	176,461.00	12.7%
9) TOTAL, EXPENDITURES			7,268,721.22	8,535,530.00	17.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			895,531.33	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	381,801.17	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(381,801.17)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			513,730.16	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	871,576.51	1,385,306.67	58.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			871,576.51	1,385,306.67	58.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			871,576.51	1,385,306.67	58.9%
2) Ending Balance, June 30 (E + F1e)			1,385,306.67	1,385,306.67	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	10,000.00		
Stores					
		9712	108,232.08		
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	1,267,074.59		
	5310	9780	1,267,074.59		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		10,000.00	
Stores					
		9712		150,000.00	
Prepaid Expenditures					
		9713		0.00	
All Others					
		9719		0.00	
b) Restricted					
		9740		1,225,306.67	
c) Committed					
Stabilization Arrangements					
		9750		0.00	
Other Commitments					
		9760		0.00	
d) Assigned					
Other Assignments					
		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789		0.00	
Unassigned/Unappropriated Amount					
		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,324,310.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	10,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	9,293.01		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	392,540.11		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	39,904.51		
6) Stores		9320	108,232.08		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL ASSETS			1,884,279.80		
H. LIABILITIES					
1) Accounts Payable		9500	478,606.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	20,366.36		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			498,973.13		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,385,306.67		

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	5,666,311.73	5,528,130.00	-2.4%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,666,311.73	5,528,130.00	-2.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	434,671.28	450,100.00	3.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			434,671.28	450,100.00	3.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	2,000,614.45	2,488,700.00	24.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,011.65	8,600.00	7.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	(662.07)	0.00	-100.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	55,305.51	60,000.00	8.5%
TOTAL, OTHER LOCAL REVENUE			2,063,269.54	2,557,300.00	23.9%
TOTAL, REVENUES			8,164,252.55	8,535,530.00	4.5%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

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	1,596,868.51	1,630,787.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	630,186.89	664,896.00	5.5%
Clerical, Technical and Office Salaries		2400	241,041.98	241,076.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,468,097.38	2,536,759.00	2.8%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	283,145.24	295,004.00	4.2%
OASDI/Medicare/Alternative		3301-3302	156,600.87	169,755.00	8.4%
Health and Welfare Benefits		3401-3402	447,665.40	453,596.00	1.3%
Unemployment Insurance		3501-3502	20,228.38	40,860.00	102.0%
Workers' Compensation		3601-3602	36,286.44	37,302.00	2.8%
OPEB, Allocated		3701-3702	61,966.93	63,550.00	2.6%
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			1,005,893.26	1,060,067.00	5.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	91,586.57	91,500.00	-0.1%
Noncapitalized Equipment		4400	37,462.23	90,000.00	140.2%
Food		4700	3,275,852.13	3,951,000.00	20.6%
TOTAL, BOOKS AND SUPPLIES			3,404,900.93	4,132,500.00	21.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,730.59	8,000.00	39.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	79,190.70	467,700.00	490.6%
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	51,650.12	65,000.00	25.8%
Communications		5900	12,526.99	14,500.00	15.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			149,098.40	555,200.00	272.4%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	69,606.24	60,000.00	-13.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			69,606.24	60,000.00	-13.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	1,153.82	589.00	-49.0%
Other Debt Service - Principal		7439	13,388.39	13,954.00	4.2%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			14,542.21	14,543.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	156,582.80	176,461.00	12.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			156,582.80	176,461.00	12.7%
TOTAL, EXPENDITURES			7,268,721.22	8,535,530.00	17.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	381,801.17	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			381,801.17	0.00	-100.0%
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)			(381,801.17)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	964,921.00	964,921.00	0.0%
4) Other Local Revenue		8600-8799	53,012.65	62,000.00	17.0%
5) TOTAL REVENUES			1,017,933.65	1,026,921.00	0.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	397,450.49	700,000.00	76.1%
5) Services and Other Operating Expenditures		5000-5999	100,916.74	103,500.00	2.6%
6) Capital Outlay		6000-6999	387,619.20	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			885,986.43	803,500.00	-9.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			131,947.22	223,421.00	69.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	2,894,763.00	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	2,894,763.00	New

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			131,947.22	3,118,184.00	2263.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,477,134.80	3,609,082.02	3.8%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,477,134.80	3,609,082.02	3.8%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,477,134.80	3,609,082.02	3.8%
2) Ending Balance, June 30 (E + F1e)			3,609,082.02	6,727,266.02	86.4%
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	3,609,082.02		
	0000	9780	3,609,082.02		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
		9711		0.00	
Stores				0.00	
		9712		0.00	
Prepaid Expenditures				0.00	
		9713		0.00	
All Others				0.00	
		9719		0.00	
b) Restricted				0.00	
		9740		0.00	
c) Committed					
Stabilization Arrangements				0.00	
		9750		0.00	
Other Commitments				6,727,266.02	
		9760		6,727,266.02	
	0000	9760		6,727,266.02	
	0000	9760			
d) Assigned					
Other Assignments				0.00	
		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties				0.00	
		9789		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
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	2,624,600.56		
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	35,424.55		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	964,921.00		
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			3,624,946.11		
H. LIABILITIES					
1) Accounts Payable		9500	15,864.09		
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			15,864.09		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,609,082.02		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	964,921.00	964,921.00	0.0%
TOTAL, OTHER STATE REVENUE			964,921.00	964,921.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	22,658.43	22,000.00	-2.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,024.71)	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	33,378.93	40,000.00	19.8%
TOTAL, OTHER LOCAL REVENUE			53,012.65	62,000.00	17.0%
TOTAL, REVENUES			1,017,933.65	1,026,921.00	0.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	397,450.49	700,000.00	76.1%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			397,450.49	700,000.00	76.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	92,389.43	100,000.00	8.2%
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	8,527.31	3,500.00	-59.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			100,916.74	103,500.00	2.6%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	387,619.20	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			387,619.20	0.00	-100.0%
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			885,986.43	803,500.00	-9.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	2,894,763.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,894,763.00	New
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	2,894,763.00	New

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	483,408.21	429,000.00	-11.3%
5) TOTAL REVENUES			483,408.21	429,000.00	-11.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	390,269.42	414,622.00	6.2%
3) Employee Benefits		3000-3999	144,041.27	154,117.00	7.0%
4) Books and Supplies		4000-4999	9,022.69	13,713.00	52.0%
5) Services and Other Operating Expenditures		5000-5999	103,584.92	99,950.00	-3.5%
6) Capital Outlay		6000-6999	153,270.45	174,887.00	14.1%
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			800,188.75	857,289.00	7.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(316,780.54)	(428,289.00)	35.2%
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	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)			(316,780.54)	(428,289.00)	35.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	4,035,545.05	3,718,764.51	-7.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			4,035,545.05	3,718,764.51	-7.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			4,035,545.05	3,718,764.51	-7.8%
2) Ending Balance, June 30 (E + F1e)					
			3,718,764.51	3,290,475.51	-11.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash					
		9711	0.00		
		9712	0.00		
		9713	0.00		
		9719	0.00		
		9730	0.00		
		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	3,718,764.51		
	9010	9780	3,718,764.51		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash					
		9711		0.00	
		9712		0.00	
		9713		0.00	
		9719		0.00	
b) Restricted					
		9740		3,290,475.51	
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	3,792,742.32		
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	7,192.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	6,013.90		
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			3,805,948.79		
H. LIABILITIES					
1) Accounts Payable		9500	83,799.60		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,384.68		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			87,184.28		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,718,764.51		

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%
		8616	0.00	0.00	0.0%
		8617	0.00	0.00	0.0%
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
		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	30,121.38	29,000.00	-3.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	(5,502.06)	0.00	-100.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	458,788.89	400,000.00	-12.8%
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			483,408.21	429,000.00	-11.3%
TOTAL REVENUES			483,408.21	429,000.00	-11.3%

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	327,560.24	348,947.00	6.5%
Clerical, Technical and Office Salaries		2400	62,709.18	65,675.00	4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			390,269.42	414,622.00	6.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	41,786.08	43,544.00	4.2%
OASDI/Medicare/Alternative		3301-3302	28,928.78	30,813.00	6.5%
Health and Welfare Benefits		3401-3402	48,559.49	48,880.00	0.7%
Unemployment Insurance		3501-3502	3,093.69	5,328.00	72.2%
Workers' Compensation		3601-3602	5,736.97	5,979.00	4.2%
OPEB, Allocated		3701-3702	9,769.29	10,167.00	4.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	6,166.97	9,406.00	52.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			144,041.27	154,117.00	7.0%
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	9,022.69	12,713.00	40.9%
Noncapitalized Equipment		4400	0.00	1,000.00	New
TOTAL, BOOKS AND SUPPLIES			9,022.69	13,713.00	52.0%

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	437.26	2,000.00	357.4%
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	11,072.50	12,900.00	16.5%
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	89,082.36	78,800.00	-11.5%
Communications		5900	2,992.80	6,250.00	108.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,584.92	99,950.00	-3.5%
CAPITAL OUTLAY					
Land		6100	0.00	1,440.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	153,270.45	173,447.00	13.2%
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			153,270.45	174,887.00	14.1%
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					
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			800,188.75	857,289.00	7.1%

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

Description	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	12,162,340.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	26,850.60	16,000.00	-40.4%
5) TOTAL REVENUES			12,189,190.60	16,000.00	-99.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,353.68	2,300.00	-47.2%
6) Capital Outlay		6000-6999	1,219,421.31	3,338,750.00	173.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,223,774.99	3,341,050.00	173.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			10,965,415.61	(3,325,050.00)	-130.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	9,993,608.64	0.00	-100.0%
b) Transfers Out		7600-7629	20,211,225.70	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(10,217,617.06)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			747,798.55	(3,325,050.00)	-544.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,577,251.21	3,325,049.76	29.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,577,251.21	3,325,049.76	29.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,577,251.21	3,325,049.76	29.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	3,325,049.76		
Prospect Modernization-District Match	9010	9780	603,467.48		
Cerro Villa Energy-District Match	9010	9780	1,107,780.63		
Santiago Modernization-District Match	9010	9780	641,571.52		
El Modena Energy-District Match	9010	9780	636,454.96		
Orange High Energy-District Match	9010	9780	335,775.17		
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		0.00	
e) Unassigned/Unappropriated					

Orange Unified
Orange County

Unaudited Actuals
County School Facilities Fund
Expenditures by Object

30 66621 0000000
Form 35

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		(0.24)	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,412,811.69		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,757.87		
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			3,415,569.56		
H. LIABILITIES					
1) Accounts Payable		9500	90,519.80		
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			90,519.80		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,325,049.76		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	12,162,340.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,162,340.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	30,169.66	16,000.00	-47.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	(3,319.06)	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			26,850.60	16,000.00	-40.4%
TOTAL, REVENUES			12,189,190.60	16,000.00	-99.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	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	4,353.68	2,300.00	-47.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,353.68	2,300.00	-47.2%
CAPITAL OUTLAY					
Land		6100	22,632.00	181,699.00	702.8%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,196,789.31	3,157,051.00	163.8%
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			1,219,421.31	3,338,750.00	173.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			1,223,774.99	3,341,050.00	173.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	9,993,608.64	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,993,608.64	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	20,211,225.70	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			20,211,225.70	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(10 217,617.06)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,698,168.66	150,000.00	-91.2%
5) TOTAL, REVENUES			1,698,168.66	150,000.00	-91.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	25,356.73	23,250.00	-8.3%
3) Employee Benefits		3000-3999	14,047.72	13,865.00	-1.3%
4) Books and Supplies		4000-4999	109,580.96	101,821.00	-7.1%
5) Services and Other Operating Expenditures		5000-5999	219,567.13	143,257.00	-34.8%
6) Capital Outlay		6000-6999	6,749,547.61	16,456,603.00	143.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,118,100.15	16,738,796.00	135.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,419,931.49)	(16,588,796.00)	206.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,442,098.07	0.00	-100.0%
b) Transfers Out		7600-7629	9,993,608.64	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,448,489.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,028,557.94	(16,588,796.00)	-917.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	20,367,010.42	22,395,568.36	10.0%
b) Audit Adjustments			0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,367,010.42	22,395,568.36	10.0%
d) Other Restatements			0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,367,010.42	22,395,568.36	10.0%
2) Ending Balance, June 30 (E + F1e)			22,395,568.36	5,806,772.36	-74.1%
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	22,395,568.36		
		9010	800,000.00		
		9010	28,957.00		
		9010	66,799.00		
		9010	130,875.00		
		9010	21,714.00		
		9010	505,958.00		
		9010	9,497.00		
		9010	12,848.00		
		9010	336,932.00		
		9010	2,198,801.00		
		9010	4,839,408.00		
		9010	13,443,779.36		
c) Undesignated Amount					
		9790	0.00		
d) Unappropriated Amount					
		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash				0.00	
		9711		0.00	
Stores				0.00	
		9712		0.00	
Prepaid Expenditures				0.00	
		9713		0.00	
All Others				0.00	
		9719		0.00	

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
b) Restricted		9740		5,806,772.36	
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	25,145,738.09		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	19,557.18		
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			25,165,296.27		
H. LIABILITIES					
1) Accounts Payable		9500	2,769,526.56		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	201.35		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			2,769,727.91		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			22,395,568.36		

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	1,545,616.02	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	157,307.60	150,000.00	-4.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	(7,801.49)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,046.53	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,698,168.66	150,000.00	-91.2%
TOTAL, REVENUES			1,698,168.66	150,000.00	-91.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,466.63	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,890.10	23,250.00	1.6%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,356.73	23,250.00	-8.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	4,228.88	4,053.00	-4.2%
OASDI/Medicare/Alternative		3301-3302	1,766.37	1,816.00	2.8%
Health and Welfare Benefits		3401-3402	6,297.18	6,217.00	-1.3%
Unemployment Insurance		3501-3502	199.35	328.00	64.5%
Workers' Compensation		3601-3602	372.77	336.00	-9.9%
OPEB, Allocated		3701-3702	633.96	586.00	-7.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	549.21	529.00	-3.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,047.72	13,865.00	-1.3%
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	109,580.96	101,821.00	-7.1%
TOTAL, BOOKS AND SUPPLIES			109,580.96	101,821.00	-7.1%

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
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	100.86	300.00	197.4%
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	32,723.32	28,957.00	-11.5%
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	186,568.83	113,000.00	-39.4%
Communications		5900	174.12	1,000.00	474.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,567.13	143,257.00	-34.8%
CAPITAL OUTLAY					
Land		6100	0.00	800,000.00	New
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,749,547.61	15,656,603.00	132.0%
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			6,749,547.61	16,456,603.00	143.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,118,100.15	16,738,796.00	135.2%

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
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	17,442,098.07	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,442,098.07	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	9,993,608.64	0.00	-100.0%
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			9,993,608.64	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
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)			7,448,489.43	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	329,827.44	25,150.00	-92.4%
5) TOTAL REVENUES			329,827.44	25,150.00	-92.4%
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	12,409.35	242,980.00	1858.0%
6) Capital Outlay		6000-6999	131,261.79	4,856,909.00	3600.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			143,671.14	5,099,889.00	3449.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			186,156.30	(5,074,739.00)	-2826.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,769,127.63	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			2,769,127.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,955,283.93	(5,074,739.00)	-271.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,196,513.53	5,074,739.41	-38.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,196,513.53	5,074,739.41	-38.1%
d) Other Restatements		9795	(6,077,058.05)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,119,455.48	5,074,739.41	139.4%
2) Ending Balance, June 30 (E + F1e)			5,074,739.41	0.41	-100.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	5,074,739.41		
Tremont CFD	9010	9780	485,918.52		
Del Rio CFD	9010	9780	4,588,820.89		
c) Undesignated Amount			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				0.41	
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				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	3,206,217.31		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	1,866,316.02		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,477.67		
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			5,075,011.00		
H. LIABILITIES					
1) Accounts Payable		9500	271.59		
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			271.59		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,074,739.41		

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	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	9,827.44	25,150.00	155.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	320,000.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			329,827.44	25,150.00	-92.4%
TOTAL, REVENUES			329,827.44	25,150.00	-92.4%

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

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
Professional/Consulting Services and Operating Expenditures		5800	12,409.35	242,980.00	1858.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,409.35	242,980.00	1858.0%
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	131,261.79	4,856,909.00	3600.2%
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			131,261.79	4,856,909.00	3600.2%
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	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			143,671.14	5,099,889.00	3449.7%

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	2,769,127.63	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			2,769,127.63	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			2,769,127.63	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,353,066.84	3,385,000.00	1.0%
5) TOTAL REVENUES			3,353,066.84	3,385,000.00	1.0%
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	3,654,215.82	3,858,245.00	5.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,654,215.82	3,858,245.00	5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(301,148.98)	(473,245.00)	57.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(301,148.98)	(473,245.00)	57.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,169,771.86	10,868,622.88	-2.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,169,771.86	10,868,622.88	-2.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,169,771.86	10,868,622.88	-2.7%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount					
d) Unappropriated Amount			10,868,622.88		
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					
				10,395,377.88	
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				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	10,861,103.41		
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	7,519.47		
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			10,868,622.88		
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)			10,868,622.88		

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					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	80,073.27	76,000.00	-5.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	(6,515.31)	0.00	-100.0%
Other Local Revenue					
All Other Local Revenue		8699	3,279,508.88	3,309,000.00	0.9%
TOTAL, OTHER LOCAL REVENUE			3,353,066.84	3,385,000.00	1.0%
TOTAL, REVENUES			3,353,066.84	3,385,000.00	1.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	2,738,217.86	2,792,247.00	2.0%
Other Debt Service - Principal		7439	915,997.96	1,065,998.00	16.4%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,654,215.82	3,858,245.00	5.6%
TOTAL, EXPENDITURES			3,654,215.82	3,858,245.00	5.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	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	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,173,926.86	2,350,000.00	8.1%
5) TOTAL REVENUES			2,173,926.86	2,350,000.00	8.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	123,702.87	75,886.00	-38.7%
3) Employee Benefits		3000-3999	44,759.71	33,355.00	-25.5%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,099,045.27	3,353,457.00	8.2%
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			3,267,507.85	3,462,698.00	6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,093,580.99)	(1,112,698.00)	1.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(1,093,580.99)	(1,112,698.00)	1.7%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	6,573,366.04	5,479,785.05	-16.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,573,366.04	5,479,785.05	-16.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			6,573,366.04	5,479,785.05	-16.6%
2) Ending Net Assets, June 30 (E + F1e)			5,479,785.05	4,367,087.05	-20.3%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	5,479,785.05		
Workers' Compensation	9010	9780	5,479,785.05		
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		4,367,087.05	
c) Unrestricted Net Assets		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	8,174,172.85		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100,000.00		
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	7,476.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	60,236.09		
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			8,341,884.99		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	2,861,779.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	320.61		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,862,099.94		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			5,479,785.05		

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	56,952.52	2,350,000.00	4026.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	(10,294.94)	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	2,127,269.28	0.00	-100.0%
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			2,173,926.86	2,350,000.00	8.1%
TOTAL, REVENUES			2,173,926.86	2,350,000.00	8.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	72,071.87	24,259.00	-66.3%
Clerical, Technical and Office Salaries		2400	51,631.00	51,627.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			123,702.87	75,886.00	-38.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	16,593.16	13,263.00	-20.1%
OASDI/Medicare/Alternative		3301-3302	8,611.85	5,807.00	-32.6%
Health and Welfare Benefits		3401-3402	11,853.91	7,125.00	-39.9%
Unemployment Insurance		3501-3502	910.78	1,873.00	105.6%
Workers' Compensation		3601-3602	1,782.01	1,116.00	-37.4%
OPEB, Allocated		3701-3702	3,092.55	1,898.00	-38.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,915.45	2,273.00	18.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,759.71	33,355.00	-25.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	705,445.00	800,000.00	13.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,393,600.27	2,553,457.00	6.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,099,045.27	3,353,457.00	8.2%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			3,267,507.85	3,462,698.00	6.0%

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

Description	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	18,734,728.22	3,665,000.00	-80.4%
5) TOTAL, REVENUES			18,734,728.22	3,665,000.00	-80.4%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,294,992.59	364,488.00	-95.0%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			7,294,992.59	364,488.00	-95.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,439,735.63	3,300,512.00	-71.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			11,439,735.63	3,300,512.00	-71.1%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	102,390,417.47	113,830,153.10	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			102,390,417.47	113,830,153.10	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			102,390,417.47	113,830,153.10	11.2%
2) Ending Net Assets, June 30 (E + F1e)			113,830,153.10	117,130,665.10	2.9%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	146,796.90		
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			113,683,356.20		
Santiago RMCO Payments	9010	9780	65,160.00		
Santiago RMCO Already Retired	9010	9780	44,652.00		
Santiago Retiree Waivers	9010	9780	18,825.00		
Santiago Retiree Benefits	9010	9780	128,969.23		
RMCO Leadership Already Retired	9010	9780	35,700.00		
RMCO #2 Already Retired	9010	9780	37,282.40		
RMCO #1 Retiree Payments	9010	9780	315,400.00		
RMCO #1 Already Retired	9010	9780	290,547.00		
Retiree Waivers	9010	9780	798,191.66		
Retiree Benefits	9010	9780	111,948,628.91		
c) Undesignated Amount			0.00		
d) Unappropriated Amount					
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		117,130,665.10	
c) Unrestricted Net Assets		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	15,262,949.75		
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	105,232,376.25		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,591.66		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	101,287.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	146,796.90		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			120,755,001.93		
H. LIABILITIES					
1) Accounts Payable		9500	1,270.62		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	6,923,578.21		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			6,924,848.83		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)			113,830,153.10		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	70,349.91	65,000.00	-7.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	7,526,305.65	0.00	-100.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	11,138,072.66	3,600,000.00	-67.7%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,734,728.22	3,665,000.00	-80.4%
TOTAL, REVENUES			18,734,728.22	3,665,000.00	-80.4%
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,294,992.59	364,488.00	-95.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,294,992.59	364,488.00	-95.0%
TOTAL, EXPENSES			7,294,992.59	364,488.00	-95.0%

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

Criteria Standards

SACS2011ALL Financial Reporting Software - 2011.2.0
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Unaudited Actuals
2010-11 Unaudited Actuals
Technical Review Checks

Orange Unified

Orange County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

FUND	RESOURCE	OBJECT	VALUE
12	6080	8530	-5,487.00

Explanation: Revenues were decreased to reflect current information including reductions in prior year income estimates

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

FUND	RESOURCE	VALUE
12	6080	-5,487.00

Explanation: Same explanation as above

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

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds

(Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form

GANN) must be provided.

PASSED

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

PASSED

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

PASSED

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

PASSED

Checks Completed.

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Unaudited Actuals
2011-12 Budget
Technical Review Checks

Orange Unified

Orange County

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

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

IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (W) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED
- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED
- CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED
- CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED
- CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

resource.

PASSED

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

PASSED

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

PASSED

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

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 9792) should be positive by resource, by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EXPORT CHECKS

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

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

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

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

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

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

Checks Completed.

Glossary of Terms

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

ADA (Average Daily Attendance) - There are several kinds of attendance, and these are counted in different ways. For regular attendance, ADA is equal to the average number of pupils actually attending classes who are enrolled for at least the minimum school day. Up through 1997-98, ADA included excused absences; however, effective 1998-99, excused absences no longer count towards ADA. In classes for adults and ROC/P, one unit of ADA is credited for each 525 classroom hours. Attendance is counted every day of the school year and is reported to the California Department of Education three times a year.

AB 1200 - Reference to AB 1200 (Chapter 1213/1991) that imposed major fiscal accountability controls on school districts and county offices of education by establishing significant administrative hurdles and obligations for agency budgets and fiscal practices (see Education Code Sections 1240 et seq. and 42131 et seq.).

Accrual Basis Accounting - An accounting system where transactions are recorded when they have been reduced to a legal or contractual right or obligation to receive or pay out cash or other resources.

Ad Valorem Taxes - Taxes that are based on the value of property, such as the standard property tax. The only new taxes based on the value of property that are allowed today are those imposed with a two-thirds voter approval for capital facilities bonded indebtedness.

Apportionment - State aid given to a school district or county office of education. Apportionments are calculated three times for each school year: (1) the First Principal Apportionment (P-1) is calculated in February of the school year corresponding to the P-1 ADA (see Attendance Reports); (2) the Second Principal Apportionment (P-2) is

calculated in June corresponding to the P-2 ADA; and (3) the annual recalculation of the apportionment is made in February following the school year and is based on P-2 ADA (except for programs where the annual count of ADA is used).

Appropriation Bill - A bill before the Legislature authorizing the expenditure of public money and stipulating the amount, manner, and purpose for the expenditure items.

Appropriation For Contingencies - That portion of the current fiscal year's budget that is not appropriated for any specific purpose but is held subject to intra-budget transfer (i.e. transfer to other specific appropriation accounts as needed during the fiscal year).

Assessed Valuation or Assessed Value - The total value of property for taxation purposes within a school agency, as determined by State and county assessors. The "AV" of a school district will influence the total property tax income of a school district. The percentage growth in Statewide AV from one year to the next is an important ingredient in determining appropriations levels required from the State for fully funding district and county revenue limits, as well as for Proposition 98 calculations. Ever since Proposition 13, the assessed value of properties in California is adjusted to the true market value only at the time of new construction or transfer of ownership. For all other properties, the assessed value grows by a maximum of 2% a year, resulting in the assessed value of many properties being far less than their current market value.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Attendance Reports - Each school agency reports its attendance three times during a school year. The First Principal Apportionment ADA, called the P-1 ADA or the P-1 count, is counted from July 1 through the last school month ending on or before December 31 of a school year. The Second Principal Apportionment ADA (called the P-2 ADA) is counted from July 1 through the last school month ending on or before April 15 of a school year. Annual ADA is based on the count from July 1 through June 30. The final recalculation of the apportionment is based on a school agency's P-2 ADA, except for adult education programs, regional occupational centers, and programs and nonpublic school funding, all of which use the annual count of ADA. Also, when a district has a very large influx of migrant students in the spring, a district may request the use of annual ADA in lieu of P-2 ADA.

Base Revenue Limit - See Revenue Limit.

Basic Aid - The California Constitution guarantees that each school district will receive a minimum amount of State aid, called "basic aid," equal to \$120 per ADA or \$2,400 per district, whichever is greater. "Basic aid school districts" are those eligible for the basic aid constitutional guarantee only, since all of the balance of the school districts' revenue limit is funded by local property taxes.

Benefit Assessment Districts - See Maintenance Assessment Districts.

Bonded Indebtedness - An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Since 1986, districts have been able to levy a local property tax to amortize bonded indebtedness, provided the taxes are approved by a two-thirds vote of the electorate.

Categorical Aid - Funds from the State or Federal Government granted to qualifying school agencies for specialized programs regulated and controlled by Federal or State law or regulation. Examples include programs for children with special needs, such as special education and Gifted and Talented Education (GATE); special programs, such as the School Improvement Program (SIP); or special purposes, such as transportation. Expenditure of most categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS (California Basic Education Data System) - The Statewide system of collecting enrollment, staffing and salary data from all school districts on an "Information Day" each October.

CBEST (The California Basic Education Skills Test) - Required of anyone seeking certification as a teacher. This test measures proficiency in reading, writing, and mathematics.

Certificated Personnel - School employees who hold positions for which a credential is required by the State – teachers, librarians, counselors, and most administrators.

Classified Personnel - School employees who hold positions that do not require a credential, like aides, custodians, clerical support, cafeteria workers, bus drivers, etc.

Class-Size Penalties - The penalties imposed on school districts that have classes in excess of certain maximum sizes. Class-size penalties result in a reduction in ADA which, in turn, results in a loss in revenue limit income (see Education Code Sections 41376 and 41378).

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Concurrently Enrolled - Pupils who are enrolled both in a regular program for at least the minimum school day and also in a regional occupational center or program (ROC/P) or class for adults. Such a student will generate both regular ADA for the time in the regular program plus concurrently enrolled ADA for the time in ROC/P or adult classes. By qualifying for both regular ADA and concurrently enrolled ADA, a student can generate more than one unit of ADA.

Consumer Price Index (CPI) - A measure of the cost-of-living for consumers compiled by the United States Bureau of Labor Statistics. Separate indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of inflation.

Cost-of-Living Adjustment (COLA) - An increase in funding for government programs, including revenue limits or categorical programs. Current law ties the COLA for most education programs to the annual percentage change in the "Implicit Price Deflator" for State and Local Governments – a government price index (see Education Code Section 42238.1).

Credentialed Teacher - One holding a credential to teach issued by the State Commission on Teacher Credentialing. A credential is issued to those who have successfully completed all college training and courses required by the State, graduated from an accredited college or university, met any other State requirements, and passed the California Basic Education Skills Test (CBEST).

Criteria and Standards - Local school agency budgets must meet State-adopted provisions of "criteria and standards." These provisions establish minimum fiscal standards, such as a minimum reserve level, that school districts, county offices of education, and the State use to monitor fiscal solvency and accountability (see Education Code Sections 33127 et seq.).

Declining Enrollment Adjustment - A formula that cushions the drop in income in a district with a declining student population. Under current law, districts are funded for the higher of either current year or prior year ADA.

Deficit Factor - When an appropriation to the State School Fund for revenue limits – or for any specific categorical program – is insufficient to pay all claims for State aid, a deficit factor is applied to reduce the allocation of State aid to the amount appropriated.

Economic Impact Aid (EIA) - State categorical aid for districts with concentrations of children who are bilingual, transient, and/or from low-income families.

Encroachment - The expenditure of school districts' general purpose funds in support of a categorical program (i.e. the categorical expense encroaches into the district's general fund for support). Encroachment occurs in most districts and county offices that provide special education and transportation. Other encroachment is caused by deficit factors or local decisions to allocate general purpose funds to special purpose programs.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Encumbrances - Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

Equalization Aid - The extra State aid provided in some years – such as 1996-97 – to a low-revenue district to increase its base-revenue limit toward the Statewide average.

ERAF (Education Revenue Augmentation Fund) – The fund used to collect the property taxes that are shifted from cities, the county, and special districts within each county, prior to their distribution to K-14 school agencies.

Fact-finding - The culmination of the Impasse Procedures (Article 9) of the State's collective bargaining law. A tripartite panel, with the chairperson appointed and paid for by PERB, considers several specifically enumerated facts and makes findings of fact and recommendations in terms of settlement to a negotiating agreement. Such recommendations are advisory only and may be adopted or rejected in whole or in part by the parties.

Forest Reserve Funds - 25% of funds received by a county from the United States Government from rentals of forest reserve lands are apportioned among the various districts in the county according to school population.

Full-Time Equivalent (FTE) - A count of full-time and part-time employees where part-time employees are reported as an appropriate fraction of a full-time position. This fraction is equal to the ratio of time expended in a part-time position to that of a full-time position.

Gann Spending Limit - A ceiling, or limit, on each year's appropriations of tax dollars by the State, cities, counties, school districts, and special districts. Proposition 4, an initiative passed in November 1979, added controls on appropriations in Article XIII B of the California Constitution. Using 1978-79 as a base year, subsequent years' limits have been adjusted for: (1) an inflation increase equal to the change in the Consumer Price Index or per capita personal income, whichever is smaller; and (2) the change in population, which for school agencies is the change in ADA. Proposition 111, adopted in June 1990, amended the Gann limit inflation factor to be based only on the change in per capita personal income.

General Obligation Bonds - Bonds that are a "general obligation" of the government agency issuing them (i.e. their repayment is not tied to a selected revenue stream). Bond elections in a school district can be approved by a two-thirds vote of the electorate or by a vote of 55% of the electorate under Proposition 39. State bond measures require only a majority vote.

Gifted and Talented Education (GATE) - A program for students in grades 1 through 12 who have shown potential abilities of high performance, capability and needing differentiated or accelerated education. "Gifted child educational programs" are those special instructional programs, supportive services, unique educational materials, learning settings, and other services which differentiate, supplement, and support the regular educational program in meeting the needs of gifted students.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

High Revenue Districts - Districts that have a revenue limit per ADA that is greater than the State average for the same type of district (elementary, high school, or unified). Many high-revenue districts were formerly called "high wealth" because their assessed value per ADA was significantly above the Statewide average.

Implicit Price Deflator - See Cost-of-Living Adjustment.

Indirect Expense and Overhead - Those elements of indirect cost necessary to the operation of the district or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be separately identified. Indirect costs are allocated to all programs in a school agency as a percentage of direct and allocated costs for each program.

Individualized Education Program (IEP) - A written agreement between a school agency and parents or guardians of a disabled child specifying an educational program tailored to the needs of the child, in accordance with Federal PL 94-142 regulations. An IEP team is comprised of a certified district employee who is qualified to supervise special education, the child's teacher, one or both parents, the child, if appropriate, and other individuals at the discretion of the parent or school. The IEP must include a statement of the child's present levels of educational performance, a statement of annual goals and short-term instructional objectives, a statement of the specific special education and related services to be provided to the child, the extent to which the child will participate in regular education programs, the projected dates for starting services, appropriate objective criteria, evaluation procedures, and schedules for determining, on at least an annual basis, whether the short-term instructional objectives are being achieved.

Least Restrictive Environment - Federal and State law requires that disabled students be placed in the least restrictive educational environment appropriate to their needs so that they can, to the extent appropriate, integrate, and be educated with non-disabled students.

Leveling Down - Lowering the revenue level of high-revenue districts to promote revenue equity among school districts.

Leveling Up - Raising the revenue level of low-revenue districts to promote revenue equity among school districts.

Mandated Costs - School district expenses that occur because of Federal or State laws, decisions of State or Federal courts, Federal or State administrative regulations. Costs that are mandated by State law or regulations must be reimbursed by the State, while costs mandated by Federal law, a Court or an initiative do not need to be reimbursed by the State (see SB 90, 1977).

Maintenance Assessment Districts - A methodology for local agencies, including school agencies, to charge property owners a fee for the benefit derived by the property as a result of local agency service improvements (see Lighting and Landscape Act of 1972, Section 22500 of the Street and Highways Code). Originally, school agencies were allowed to impose the "fee" by a vote of the local governing board only, by merely showing a benefit to each fee payer. Now, however, a school agency must hold an election before such a fee can be levied.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

Maintenance Factor - See Proposition 98.

Miscellaneous Funds - Local revenues received from mineral royalties, bonuses, and other payments in lieu of taxes. Fifty percent of such revenues are used as an offset to State aid in the revenue limit formulas.

Necessary Small School - An elementary school with 96 or fewer ADA or high school with 286 or fewer ADA that meets the standards of being "necessary" (see Education Code Sections 42280 et seq.).

Parcel Tax - A special tax that is a flat amount per parcel and not ad valorem based (not according to the value of the property). Parcel taxes must be approved by a two-thirds vote of the electorate (see Government Code Section 50079, et al.).

PERB (Public Employment Relations Board) - Five persons appointed by the Governor to regulate collective bargaining between school employers and employee organizations (see Government Code Sections 3541, et seq.).

Permissive Override Tax - Prior to Proposition 13, any of a number of local tax levies that were for specific purposes and that required only the permission of a school board to be levied. School agencies are no longer allowed to levy such taxes.

PERB (Public Employees' Retirement System) - State law requires that classified employees, their employer, and the State contribute to this retirement fund.

PL81-874 - A Federal program of "Impact Aid" that provides funds to school agencies that educate children whose families live and/or work on Federal property, such as military bases (also called "PL874").

PL94-142 - Federal law that mandates a "free and appropriate" education for all disabled children.

Prior Year's Taxes - Tax revenues that had been delinquent in a prior year and that are received in the current fiscal year. These revenues offset State aid in the current year in the revenue-limit formula.

Proposition 13 - An initiative amendment (passed in June, 1978) adding Article XIII A to the California Constitution. Under Proposition 13, tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to increase existing taxes or levy new taxes.

Proposition 98 - An initiative adopted in 1988 and then amended by Proposition 111 in 1990. Proposition 98 contains three major provisions: (1) a minimum level of State funding for K-14 school agencies (unless suspended by the Legislature); (2) a formula for allocating any State tax revenues in excess of the State's Gann Limit; and (3) the requirement that a School Accountability Report Card be prepared for every school. The minimum funding base is set equal to the greater of the amount of State aid determined by two formulas, commonly called ATest 1@ and ATest 2@ – unless an alternative formula, known as "Test 3," applies.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

"Test 1" - originally provided that K-14 school agencies shall receive at least 40.319% of State general fund tax revenues in each year, the same percentage as was appropriated for K-14 school agencies in 1986-87. Due to the shift in property taxes from local governments to K-14 agencies, the "Test 1" percentage has been reset at 34.559%.

"Test 2" - provides that K-14 school agencies shall receive at least the same amount of combined State aid and local tax dollars as was received in the prior year, adjusted for the Statewide growth in K-12 ADA and an inflation factor equal to the annual percentage change in per capita personal income.

"Test 3" - only applies in years in which the annual percentage change in per capita State general fund tax revenues plus 1/2% is lower than the "Test 2" inflation factor (i.e. change in per capita personal income), and in this case, the "Test 2" inflation factor is reduced to the annual percentage change in per capita State general fund tax revenues plus 1/2%.

One provision of Proposition 98/111 applies whenever the minimum funding level is reduced due either to "Test 3" or the suspension of the minimum funding level by the Legislature and Governor. The "maintenance factor" is initially calculated as the amount of the funding reduction, and this amount grows each year by Statewide ADA growth and inflation. In subsequent years when State taxes grow quickly, this "maintenance factor" is restored by increasing the Proposition 98 minimum funding level until the funding base is fully restored.

Purchase Order - An encumbrance document that shows the vendor from whom a purchase is being made, what is being purchased by the school agency, the amount of the purchase, the fund from which the purchase is being made (e.g. general, building or bond fund), an accounting code to which the purchase shall be applied, and the signature or initial approval of the designed central office personnel responsible for approving the ordering of goods.

Reduction-in-Force (RIF) - The process whereby employment is terminated because of a need to reduce the staff rather than because of any performance inadequacies of the employee.

Reserves - Funds set aside in a budget to provide for estimated future expenditures or to offset future losses, for working capital, or for other purposes.

Revenue Limit - The amount of revenue that a district can collect annually for general purposes from local property taxes and State aid. The revenue limit is composed of a base revenue limit (a basic education amount per unit of ADA computed by formula each year from the previous year's base revenue limit) and any of the number of revenue-limit adjustments that are computed anew each year.

The total revenue limit of a school district is generally determined by multiplying the district's P-2 ADA times the base revenue limit, adding the applicable revenue limit adjustments and applying a deficit factor.

Revolving Cash Funds - A stated amount of money used primarily for emergency or small or sundry disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

ROC/P (Regional Occupational Center or Program) – a vocational educational program for high school students and adults. A ROC/P may be operated by a single district, by a consortium of districts under a joint powers agreement (JPA), or by a county office of education for the districts within the county.

SB 90 - Reference to Senate Bill 90 (Chapter 1406/1972) that established the revenue limit system for funding school districts. The first revenue limit amount was determined by dividing the district's 1972-73 State and local income by that year's ADA. This per-ADA amount is the historical base for all subsequent revenue limit calculations.

SB 813 - Reference to Senate Bill 813 (Chapter 498/1983) that provided a series of education "reforms" in funding calculations. Longer day, longer year, mentor teachers and beginning teacher salary adjustments are a few of the programs implemented by this 1983 legislation.

Scope of Bargaining - The range of subjects that are negotiated between school agencies and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours, and working conditions as defined in the Government Code. PERB and the Courts are responsible for interpreting disputes about scope.

Secured Roll - That portion of the assessed value that is stationary (i.e. land and buildings). See also Unsecured Roll. The secured roll averages about 90% of the taxable property in a district.

Serrano Decision - In 1974, the California Superior Court in Los Angeles County ruled in the Serrano v. Priest case that school district revenues in California depended so heavily on local property taxes that students in districts with a low assessed value per pupil were denied an equal educational opportunity in violation of the "Equal Protection" clause of the California Constitution. This ruling established certain standards under which the school finance system would be constitutional and was upheld by the California Supreme Court in 1976. In 1983, the California Superior Court in Los Angeles County ruled that the system of school finance in effect at that time was in compliance with the earlier Court Order. The case was subsequently appealed to the Appellate Court which upheld the Superior Court ruling. In March 1989, all of the plaintiffs in the case agreed to dismiss their appeals, thereby settling Serrano as a legal issue.

Slippage - Savings in State school fund appropriations that are the result of property tax revenues growing faster than a district's cost-of-living and enrollment growth. When property tax growth is greater than the growth in a district's total revenue limit, State aid to the district declines, creating a "slippage" in State expense.

Squeeze Formula - The formula used from 1973-74 through 1981-82 for the calculation of the annual inflation increase in the base revenue limit that provided smaller-than-average increases to high-revenue districts. This formula thus "squeezed" the revenues of high-revenue districts as a means of promoting revenue equalization. Effective 1983-84, the squeeze formula was eliminated and all districts of the same type now receive the same dollar inflation increase.

GLOSSARY OF COMMON SCHOOL FINANCE TERMS

State Allocation Board (SAB) - The regulatory agency that controls most State-aided capital outlay and deferred maintenance projects and distributes funds for them.

State School Fund - Each year the State appropriates money to this fund, which is then used to make State aid payments to school districts. Section A of the State School Fund is for K-12 education and Section B is for community college education.

STRS - The State Teachers' Retirement System, which is funded by contributions from both certificated employees and their employing school agencies, as well as by direct payments by the State.

Subventions - The term used to describe assistance or financial support, usually from higher governmental units to local governments or school agencies. State aid to school agencies is a State subvention.

Sunset - The termination of a categorical program. A schedule is in current law for the Legislature to consider the "sunset" of most State categorical programs. If a program sunsets under this schedule, the funding for the program shall continue but the specific laws and regulations shall no longer apply.

Supplemental Roll - An additional property tax assessment for properties that are sold or newly constructed that reflect a higher market value than on their prior lien date. By taxing this increase in assessed value immediately – rather than waiting until the next lien date – additional property taxes are generated.

Test 1/Test 2/Test 3 - See Proposition 98.

Unduplicated Count - The number of pupils receiving special education or special services under the Master Plan for Special Education on the census dates of December 1 and April 1. Even though a pupil may receive multiple services, each pupil is counted only once in the unduplicated count.

Title I - Federal financial assistance to districts to meet the special needs of educationally deprived children (i.e. children whose educational attainment is below the level appropriate for children of their age). Funding is to supplement services in reading, language arts, and mathematics to identified students.

Title II - Federal financial assistance for schools under the Education Consolidation and Improvement Act, 20 U.S.C. Sec. 3811 et seq., which consolidated the provisions of Titles II, III, IV, VI, VII, and part IX of the Elementary and Secondary Education Act of 1965. The law provides Federal grants to develop and implement a comprehensive and coordinated program to improve elementary and secondary instruction in basic skills of reading, math and language arts, as formerly authorized in Title II.

Unencumbered Balance - That portion of an appropriation or allotment not yet expended or obligated.

Unsecured Roll - That portion of assessed property that is movable (such as boats, planes, etc.).

Waivers - Permission from the State Board of Education or, in some cases, from the Superintendent of Public Instruction, to set aside the requirements of an Education Code provision upon the request of a school agency. Certain Education Code sections cannot be waived (see Education Code Section 33050).

Notes

