

FULLERTON SCHOOL DISTRICT

BUSINESS SERVICES DIVISION

DATE: September 11, 2012
TO: Board of Trustees
Robert Pletka, Ed.D.
FROM: Susan Cross Hume, CPA, CIA
Assistant Superintendent
Business Services
SUBJECT: 2011-12 UNAUDITED ACTUALS REPORT

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

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

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

Report Format: The format for our annual financial reporting is dictated to us by the State. The State provides each district with a computer program to utilize their mandated format. The required format is very detailed; the actual report is over 100 pages long. For the purpose of this summary report, we have provided a comparative (prior year and current year) Statement of Revenue, Expenditures, and Changes in Fund Balance for each fund. This statement reports actual results of operations for the fiscal years ended June 30, 2011 and 2012.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

| | <u>Unrestricted</u> | <u>Restricted</u> | <u>Total General Fund</u> |
|--|---------------------|-------------------|---------------------------|
| Revenues | \$78,184,346 | \$24,902,780 | \$103,087,126 |
| Expenditures | (68,564,126) | (32,330,582) | (100,894,708) |
| Interfund Transfer In | 2,674,000 | - | 2,674,000 |
| Interfund Transfer Out | (711,301) | - | (711,301) |
| Encroachment | <u>(7,438,536)</u> | <u>7,438,536</u> | <u>-</u> |
| Net Increase (Decrease) in Fund Balance | <u>\$4,144,383</u> | <u>\$10,734</u> | <u>\$4,155,117</u> |

Ending Fund Balance: This provides the District with a General Fund ending fund balance of \$22,503,930. This is comprised of:

| | |
|---------------------------------------|-----------------------------------|
| Reserved Amounts | \$ 1,330,556 |
| Legally Restricted Balances | 2,197,514 |
| Designated Balances | 2,518,561 |
| Designated for Economic Uncertainties | <u>16,457,299</u> |
| TOTAL | <u><u>\$22,503,930</u></u> |

FULLERTON ELEMENTARY SCHOOL DISTRICT
 UNRESTRICTED GENERAL FUND
 2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|---|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ 65,220,661 | \$ 65,490,983 |
| Federal Revenues | \$ 156,298 | \$ 209,506 |
| State Revenues | \$ 10,204,075 | \$ 11,562,743 |
| Other Local Revenues | \$ 1,072,682 | \$ 921,114 |
| Total Revenues | <u>\$ 76,653,715</u> | <u>\$ 78,184,346</u> |
| Expenditures | | |
| Certificated Salaries | \$ 38,034,083 | \$ 39,509,416 |
| Classified Salaries | \$ 7,756,751 | \$ 8,172,810 |
| Employee Benefits | \$ 14,117,289 | \$ 15,591,045 |
| Books and Supplies | \$ 1,741,733 | \$ 1,821,211 |
| Services and Other Operating | \$ 4,048,147 | \$ 3,754,962 |
| Capital Outlay | \$ - | \$ 2,635 |
| Other Outgo | \$ 941,954 | \$ 296,649 |
| Direct Support | \$ (619,170) | \$ (584,602) |
| Total Expenditures | <u>\$ 66,020,786</u> | <u>\$ 68,564,126</u> |
| Excess (deficiency) of revenues over expenditures | \$ 10,632,929 | \$ 9,620,220 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ 33,000 | \$ 2,674,000 |
| Interfund Transfers Out | \$ 1,091,933 | \$ 711,301 |
| Contributions | \$ (6,699,563) | \$ (7,438,536) |
| Total Other Financing Sources (Uses) | <u>\$ (7,758,496)</u> | <u>\$ (5,475,837)</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 2,874,433 | \$ 4,144,383 |
| <hr/> | | |
| Beginning Fund Balance | \$ 12,777,091 | \$ 15,651,524 |
| Audit Adjustment | \$ - | \$ 510,509 |
| Adjusted Beginning Fund Balance | \$ 12,777,091 | \$ 16,162,033 |
| Ending Fund Balance | <u>\$ 15,651,524</u> | <u>\$ 20,306,416</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ 100,000 | \$ 100,000 |
| Reserve for Stores | \$ 105,408 | \$ 94,810 |
| Reserve for Prepaid Exp | \$ 1,525,849 | \$ 1,135,746 |
| Desig for Econ Uncertainties | \$ 10,697,306 | \$ 3,048,188 |
| Other Designations | \$ 3,222,962 | \$ 2,518,561 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ 13,409,111 |
| Total Ending Fund Balance | <u>\$ 15,651,524</u> | <u>\$ 20,306,416</u> |

FULLERTON ELEMENTARY SCHOOL DISTRICT
 RESTRICTED GENERAL FUND
 2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ 1,949,145 | \$ 1,918,876 |
| Federal Revenues | \$ 8,581,470 | \$ 9,058,518 |
| State Revenues | \$ 5,737,805 | \$ 5,725,646 |
| Other Local Revenues | \$ 7,821,878 | \$ 8,199,740 |
| Total Revenues | <u>\$ 24,090,299</u> | <u>\$ 24,902,780</u> |
| Expenditures | | |
| Certificated Salaries | \$ 10,314,125 | \$ 12,046,564 |
| Classified Salaries | \$ 7,147,830 | \$ 7,239,015 |
| Employee Benefits | \$ 5,848,125 | \$ 6,124,502 |
| Books and Supplies | \$ 2,852,147 | \$ 2,795,415 |
| Services and Other Operating | \$ 3,428,604 | \$ 3,039,139 |
| Capital Outlay | \$ 4,000 | \$ 16,866 |
| Other Outgo | \$ 749,444 | \$ 697,531 |
| Direct Support | \$ 475,531 | \$ 371,550 |
| Total Expenditures | <u>\$ 30,819,806</u> | <u>\$ 32,330,582</u> |
| Excess (deficiency) of revenues over expenditures | \$ (6,729,508) | \$ (7,427,802) |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ 6,699,563 | \$ 7,438,536 |
| Total Other Financing Sources (Uses) | <u>\$ 6,699,563</u> | <u>\$ 7,438,536</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | <u>\$ (29,945)</u> | <u>\$ 10,734</u> |
| Beginning Fund Balance | | |
| Beginning Fund Balance | \$ 2,216,724 | \$ 2,186,780 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | <u>\$ 2,216,724</u> | <u>\$ 2,186,780</u> |
| Ending Fund Balance | <u>\$ 2,186,780</u> | <u>\$ 2,197,514</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Reserve for Prepaid Exp | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ - | \$ - |
| Legally Restricted Fund Balance | \$ 2,186,780 | \$ 2,197,514 |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | <u>\$ 2,186,780</u> | <u>\$ 2,197,514</u> |

FULLERTON ELEMENTARY SCHOOL DISTRICT
SUMMARY GENERAL FUND
2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ 67,169,806 | \$ 67,409,859 |
| Federal Revenues | \$ 8,737,768 | \$ 9,268,024 |
| State Revenues | \$ 15,941,880 | \$ 17,288,389 |
| Other Local Revenues | \$ 8,894,560 | \$ 9,120,854 |
| Total Revenues | \$ 100,744,014 | \$ 103,087,126 |
| Expenditures | | |
| Certificated Salaries | \$ 48,348,208 | \$ 51,555,980 |
| Classified Salaries | \$ 14,904,580 | \$ 15,411,825 |
| Employee Benefits | \$ 19,965,414 | \$ 21,715,547 |
| Books and Supplies | \$ 4,593,880 | \$ 4,616,626 |
| Services and Other Operating | \$ 7,476,751 | \$ 6,794,101 |
| Capital Outlay | \$ 4,000 | \$ 19,501 |
| Other Outgo | \$ 1,691,398 | \$ 994,180 |
| Direct Support | \$ (143,639) | \$ (213,052) |
| Total Expenditures | \$ 96,840,592 | \$ 100,894,708 |
| Excess (deficiency) of revenues over expenditures | \$ 3,903,421 | \$ 2,192,418 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ 33,000 | \$ 2,674,000 |
| Interfund Transfers Out | \$ 1,091,933 | \$ 711,301 |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ (1,058,933) | \$ 1,962,699 |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 2,844,489 | \$ 4,155,117 |
| Beginning Fund Balance | \$ 14,993,815 | \$ 17,838,304 |
| Audit Adjustment | \$ - | \$ 510,509 |
| Adjusted Beginning Fund Balance | \$ 14,993,815 | \$ 18,348,813 |
| Ending Fund Balance | \$ 17,838,304 | \$ 22,503,930 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ 100,000 | \$ 100,000 |
| Reserve for Stores | \$ 105,408 | \$ 94,810 |
| Reserve for Prepaid Exp | \$ 1,525,849 | \$ 1,135,746 |
| *Desig for Econ Uncertainties | \$ 10,697,306 | \$ 3,048,188 |
| Other Designations | \$ 3,222,962 | \$ 2,518,561 |
| Legally Restricted Fund Balance | \$ 2,186,780 | \$ 2,197,514 |
| *Undesignated | \$ - | \$ 13,409,111 |
| Total Ending Fund Balance | \$ 17,838,304 | \$ 22,503,930 |

FULLERTON ELEMENTARY SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ 16,760 | \$ - |
| State Revenues | \$ 1,406,013 | \$ 1,174,278 |
| Other Local Revenues | \$ 1,765,339 | \$ 1,844,473 |
| Total Revenues | <u>\$ 3,188,112</u> | <u>\$ 3,018,751</u> |
| Expenditures | | |
| Certificated Salaries | \$ 315,832 | \$ 329,099 |
| Classified Salaries | \$ 1,619,920 | \$ 1,587,653 |
| Employee Benefits | \$ 495,331 | \$ 526,915 |
| Books and Supplies | \$ 242,665 | \$ 127,503 |
| Services and Other Operating | \$ 67,482 | \$ 92,183 |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ 94,170 | \$ 81,837 |
| Total Expenditures | <u>\$ 2,835,400</u> | <u>\$ 2,745,190</u> |
| Excess (deficiency) of revenues over expenditures | \$ 352,712 | \$ 273,561 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 352,712 | \$ 273,561 |
| <hr/> | | |
| Beginning Fund Balance | \$ 240,764 | \$ 593,476 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 240,764 | \$ 593,476 |
| Ending Fund Balance | <u>\$ 593,476</u> | <u>\$ 867,037</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 593,476 | \$ 867,037 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | <u>\$ 593,476</u> | <u>\$ 867,037</u> |

FULLERTON ELEMENTARY SCHOOL DISTRICT
CAFETERIA FUND
2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ 2,973,763 | \$ 3,092,573 |
| State Revenues | \$ 236,892 | \$ 244,858 |
| Other Local Revenues | \$ 1,340,908 | \$ 1,287,604 |
| Total Revenues | \$ 4,551,562 | \$ 4,625,035 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ 1,454,138 | \$ 1,486,681 |
| Employee Benefits | \$ 595,916 | \$ 629,639 |
| Books and Supplies | \$ 1,776,990 | \$ 1,943,819 |
| Services and Other Operating | \$ 174,255 | \$ 172,582 |
| Capital Outlay | \$ 263,736 | \$ 102,203 |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ 49,469 | \$ 131,214 |
| Total Expenditures | \$ 4,314,504 | \$ 4,466,138 |
| Excess (deficiency) of revenues over expenditures | \$ 237,058 | \$ 158,897 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 237,058 | \$ 158,897 |
| Beginning Fund Balance | \$ 980,232 | \$ 1,217,290 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 980,232 | \$ 1,217,290 |
| Ending Fund Balance | \$ 1,217,290 | \$ 1,376,187 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ 820 | \$ 820 |
| Reserve for Stores | \$ 66,110 | \$ 62,808 |
| Reserve for Prepaid Exp | \$ 7,031 | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 1,143,329 | \$ 1,312,559 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 1,217,290 | \$ 1,376,187 |

FULLERTON ELEMENTARY SCHOOL DISTRICT
 DEFERRED MAINTENANCE FUND
 2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ 490,710 | \$ - |
| Other Local Revenues | \$ 15,858 | \$ 13,317 |
| Total Revenues | <u>\$ 506,568</u> | <u>\$ 13,317</u> |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ 26,090 | \$ 5,643 |
| Services and Other Operating | \$ 171,379 | \$ 377,622 |
| Capital Outlay | \$ 2,857 | \$ 7,075 |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ - | \$ - |
| Total Expenditures | <u>\$ 200,327</u> | <u>\$ 390,340</u> |
| Excess (deficiency) of revenues over expenditures | \$ 306,241 | \$ (377,023) |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 306,241 | \$ (377,023) |
| Beginning Fund Balance | | |
| Beginning Fund Balance | \$ 2,256,950 | \$ 2,563,191 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | <u>\$ 2,256,950</u> | <u>\$ 2,563,191</u> |
| Ending Fund Balance | <u>\$ 2,563,191</u> | <u>\$ 2,186,168</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 2,563,191 | \$ 2,186,168 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | <u>\$ 2,563,191</u> | <u>\$ 2,186,168</u> |

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND - OTHER THAN CAPITAL OUTLAY
2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ (4,300) | \$ - |
| Total Revenues | \$ (4,300) | \$ - |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ - | \$ - |
| Services and Other Operating | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ - | \$ - |
| Total Expenditures | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures | \$ (4,300) | \$ - |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ 679,801 | \$ 262,785 |
| Interfund Transfers Out | \$ - | \$ 1,761,000 |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ 679,801 | \$ (1,498,215) |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 675,501 | \$ (1,498,215) |
| Beginning Fund Balance | \$ 3,697,555 | \$ 4,373,057 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 3,697,555 | \$ 4,373,057 |
| Ending Fund Balance | \$ 4,373,057 | \$ 2,874,842 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 4,373,057 | \$ 2,874,842 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 4,373,057 | \$ 2,874,842 |

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND- POST EMPLOYMENT BENEFITS
2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 12,037 | \$ 5,868 |
| Total Revenues | <u>\$ 12,037</u> | <u>\$ 5,868</u> |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ - | \$ - |
| Services and Other Operating | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ - | \$ - |
| Total Expenditures | <u>\$ -</u> | <u>\$ -</u> |
| Excess (deficiency) of revenues over expenditures | \$ 12,037 | \$ 5,868 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ 580,000 |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ (580,000)</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 12,037 | \$ (574,132) |
| Beginning Fund Balance | | |
| Beginning Fund Balance | \$ 1,846,445 | \$ 1,858,481 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | <u>\$ 1,846,445</u> | <u>\$ 1,858,481</u> |
| Ending Fund Balance | <u>\$ 1,858,481</u> | <u>\$ 1,284,349</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 1,858,481 | \$ 1,284,349 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | <u>\$ 1,858,481</u> | <u>\$ 1,284,349</u> |

FULLERTON ELEMENTARY SCHOOL DISTRICT
 BUILDING FUND
 2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 7,390 | \$ 7,167 |
| Total Revenues | <u>\$ 7,390</u> | <u>\$ 7,167</u> |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ 896 | \$ 5,755 |
| Services and Other Operating | \$ 172 | \$ 8,563 |
| Capital Outlay | \$ 371,319 | \$ 371,870 |
| Other Outgo | \$ 635,348 | \$ 536,280 |
| Direct Support | \$ - | \$ - |
| Total Expenditures | <u>\$ 1,007,735</u> | <u>\$ 922,468</u> |
| Excess (deficiency) of revenues over expenditures | \$ (1,000,345) | \$ (915,301) |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ 420,638 | \$ 549,210 |
| Interfund Transfers Out | \$ 33,000 | \$ 33,000 |
| Other Sources | \$ 319,000 | \$ 371,870 |
| Total Other Financing Sources (Uses) | <u>\$ 706,638</u> | <u>\$ 888,080</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ (293,708) | \$ (27,221) |
| <hr/> | | |
| Beginning Fund Balance | \$ 1,824,320 | \$ 1,530,612 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 1,824,320 | \$ 1,530,612 |
| Ending Fund Balance | <u>\$ 1,530,612</u> | <u>\$ 1,503,391</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 1,530,612 | \$ 1,503,391 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | <u>\$ 1,530,612</u> | <u>\$ 1,503,391</u> |

FULLERTON ELEMENTARY SCHOOL DISTRICT
 CAPITAL FACILITIES FUND
 2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 64,902 | \$ 843,087 |
| Total Revenues | <u>\$ 64,902</u> | <u>\$ 843,087</u> |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ 15,275 | \$ 37,030 |
| Services and Other Operating | \$ 104,651 | \$ 34,633 |
| Capital Outlay | \$ 479,979 | \$ 99,172 |
| Other Outgo | \$ - | \$ 31,460 |
| Direct Support | \$ - | \$ - |
| Total Expenditures | <u>\$ 599,905</u> | <u>\$ 202,295</u> |
| Excess (deficiency) of revenues over expenditures | \$ (535,003) | \$ 640,792 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | <u>\$ -</u> | <u>\$ -</u> |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ (535,003) | \$ 640,792 |
| Beginning Fund Balance | | |
| Beginning Fund Balance | \$ 1,629,198 | \$ 1,094,194 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | <u>\$ 1,629,198</u> | <u>\$ 1,094,194</u> |
| Ending Fund Balance | <u>\$ 1,094,194</u> | <u>\$ 1,734,986</u> |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 1,094,194 | \$ 1,734,986 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | <u>\$ 1,094,194</u> | <u>\$ 1,734,986</u> |

FULLERTON ELEMENTARY SCHOOL DISTRICT
SPECIAL RESERVE FUND- CAPITAL OUTLAY PROJECTS
2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 234,589 | \$ 441,606 |
| Total Revenues | \$ 234,589 | \$ 441,606 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ - | \$ - |
| Services and Other Operating | \$ 3,890 | \$ 4,443 |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ - | \$ - |
| Total Expenditures | \$ 3,890 | \$ 4,443 |
| Excess (deficiency) of revenues over expenditures | \$ 230,699 | \$ 437,163 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ 8,506 | \$ 400,694 |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ (8,506) | \$ (400,694) |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 222,193 | \$ 36,469 |
| Beginning Fund Balance | \$ 1,918,225 | \$ 2,140,418 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 1,918,225 | \$ 2,140,418 |
| Ending Fund Balance | \$ 2,140,418 | \$ 2,176,887 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 2,140,418 | \$ 2,176,887 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 2,140,418 | \$ 2,176,887 |

FULLERTON ELEMENTARY SCHOOL DISTRICT
 CAPITAL PROJECTS FUND-BLENDED COMPONENTS
 2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 1,061,894 | \$ 884,332 |
| Total Revenues | \$ 1,061,894 | \$ 884,332 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ - | \$ - |
| Services and Other Operating | \$ 318,323 | \$ 96,209 |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ 718,852 | \$ 720,298 |
| Direct Support | \$ - | \$ - |
| Total Expenditures | \$ 1,037,175 | \$ 816,507 |
| Excess (deficiency) of revenues over expenditures | \$ 24,718 | \$ 67,825 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Other Uses | \$ 44,568 | \$ 29,054 |
| Total Other Financing Sources (Uses) | \$ (44,568) | \$ (29,054) |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ (19,849) | \$ 38,771 |
| Beginning Fund Balance | \$ 1,514,414 | \$ 1,494,565 |
| Audit Adjustment | \$ - | \$ - |
| Adjusted Beginning Fund Balance | \$ 1,514,414 | \$ 1,494,565 |
| Ending Fund Balance | \$ 1,494,565 | \$ 1,533,336 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 1,494,565 | \$ 1,533,336 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 1,494,565 | \$ 1,533,336 |

FULLERTON ELEMENTARY SCHOOL DISTRICT
 BOND INTEREST AND REDEMPTION FUND
 2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ 33,680 | \$ 29,657 |
| Other Local Revenues | \$ 3,474,999 | \$ 3,146,930 |
| Total Revenues | \$ 3,508,679 | \$ 3,176,587 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ - | \$ - |
| Employee Benefits | \$ - | \$ - |
| Books and Supplies | \$ - | \$ - |
| Services and Other Operating | \$ - | \$ - |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ 2,795,805 | \$ 3,795,481 |
| Direct Support | \$ - | \$ - |
| Total Expenditures | \$ 2,795,805 | \$ 3,795,481 |
| Excess (deficiency) of revenues over expenditures | \$ 712,874 | \$ (618,894) |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Other Sources | \$ 9,024 | \$ 15 |
| Total Other Financing Sources (Uses) | \$ 9,024 | \$ 15 |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ 721,898 | \$ (618,879) |
| Beginning Fund Balance | \$ 2,371,941 | \$ 3,095,367 |
| Other Restatements | \$ 1,528 | \$ 2,600 |
| Adjusted Beginning Fund Balance | \$ 2,373,469 | \$ 3,097,967 |
| Ending Fund Balance | \$ 3,095,367 | \$ 2,479,088 |
| Components of Ending Fund Balance: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ - | \$ - |
| Legally Restricted Fund Balance | \$ 3,095,367 | \$ 2,479,088 |
| Undesignated | \$ - | \$ - |
| Total Ending Fund Balance | \$ 3,095,367 | \$ 2,479,088 |

FULLERTON ELEMENTARY SCHOOL DISTRICT
 SELF INSURANCE FUND
 2011-12

| | Unaudited Actuals 2010-11 | Unaudited Actuals 2011-12 |
|--|------------------------------|------------------------------|
| Revenues | | |
| Revenue Limit | \$ - | \$ - |
| Federal Revenues | \$ - | \$ - |
| State Revenues | \$ - | \$ - |
| Other Local Revenues | \$ 1,437,633 | \$ 1,454,689 |
| Total Revenues | \$ 1,437,633 | \$ 1,454,689 |
| Expenditures | | |
| Certificated Salaries | \$ - | \$ - |
| Classified Salaries | \$ 74,678 | \$ 66,745 |
| Employee Benefits | \$ 26,751 | \$ 25,692 |
| Books and Supplies | \$ 98,779 | \$ 68,953 |
| Services and Other Operating | \$ 1,309,208 | \$ 1,194,628 |
| Capital Outlay | \$ - | \$ - |
| Other Outgo | \$ - | \$ - |
| Direct Support | \$ - | \$ - |
| Total Expenditures | \$ 1,509,416 | \$ 1,356,018 |
| Excess (deficiency) of revenues over expenditures | \$ (71,783) | \$ 98,671 |
| Other Financing Sources (Uses) | | |
| Interfund Transfers In | \$ - | \$ - |
| Interfund Transfers Out | \$ - | \$ - |
| Contributions | \$ - | \$ - |
| Total Other Financing Sources (Uses) | \$ - | \$ - |
| Excess (deficiency) of revenues over expenditures and other sources (uses) | \$ (71,783) | \$ 98,671 |
| Beginning Net Assets | | |
| Beginning Net Assets | \$ 1,584,828 | \$ 1,721,632 |
| Audit Adjustment | \$ 208,587 | \$ - |
| Adjusted Beginning Net Assets | \$ 1,793,415 | \$ 1,721,632 |
| Ending Net Assets | \$ 1,721,632 | \$ 1,820,303 |
| Components of Ending Net Assets: | | |
| Reserve for Revolving Cash | \$ - | \$ - |
| Reserve for Stores | \$ - | \$ - |
| Desig for Econ Uncertainties | \$ - | \$ - |
| Other Designations | \$ 1,721,632 | \$ 1,820,303 |
| Legally Restricted Fund Balance | \$ - | \$ - |
| Undesignated | \$ - | \$ - |
| Total Ending Net Assets | \$ 1,721,632 | \$ 1,820,303 |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep. 11, 2012

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

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

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2011-12 Unaudited Actuals | 2012-13 Budget |
| 01 | General Fund/County School Service Fund | GS | GS |
| 09 | Charter Schools Special Revenue Fund | | |
| 10 | Special Education Pass-Through Fund | | |
| 11 | Adult Education Fund | | |
| 12 | Child Development Fund | G | G |
| 13 | Cafeteria Special Revenue Fund | G | G |
| 14 | Deferred Maintenance Fund | G | G |
| 15 | Pupil Transportation Equipment Fund | | |
| 17 | Special Reserve Fund for Other Than Capital Outlay Projects | G | G |
| 18 | School Bus Emissions Reduction Fund | | |
| 19 | Foundation Special Revenue Fund | | |
| 20 | Special Reserve Fund for Postemployment Benefits | G | G |
| 21 | Building Fund | G | G |
| 25 | Capital Facilities Fund | G | G |
| 30 | State School Building Lease-Purchase Fund | | |
| 35 | County School Facilities Fund | | |
| 40 | Special Reserve Fund for Capital Outlay Projects | G | G |
| 49 | Capital Project Fund for Blended Component Units | G | G |
| 51 | Bond Interest and Redemption Fund | | |
| 52 | Debt Service Fund for Blended Component Units | | |
| 53 | Tax Override Fund | | |
| 56 | Debt Service Fund | | |
| 57 | Foundation Permanent Fund | | |
| 61 | Cafeteria Enterprise Fund | | |
| 62 | Charter Schools Enterprise Fund | | |
| 63 | Other Enterprise Fund | | |
| 66 | Warehouse Revolving Fund | | |
| 67 | Self-Insurance Fund | G | G |
| 71 | Retiree Benefit Fund | | |
| 73 | Foundation Private-Purpose Trust Fund | | |
| 76 | Warrant/Pass-Through Fund | | |
| 95 | Student Body Fund | | |
| 76A | Changes in Assets and Liabilities (Warrant/Pass-Through) | | |
| 95A | Changes in Assets and Liabilities (Student Body) | | |
| A | Average Daily Attendance | S | S |
| ASSET | Schedule of Capital Assets | S | |
| CA | Unaudited Actuals Certification | S | |
| CAT | Schedule for Categoricals | S | |
| CEA | Current Expense Formula/Minimum Classroom Comp. - Actuals | GS | |
| CHG | Change Order Form | | |
| CORR | Adults in Correctional Facilities | | |
| DEBT | Schedule of Long-Term Liabilities | GS | |
| GANN | Appropriations Limit Calculations | GS | GS |
| ICR | Indirect Cost Rate Worksheet | GS | |
| L | Lottery Report | GS | |

G = General Ledger Data; S = Supplemental Data

| Form | Description | Data Supplied For: | |
|-------|---|---------------------------------|-------------------|
| | | 2011-12 Unaudited Actuals | 2012-13 Budget |
| NCMOE | No Child Left Behind Maintenance of Effort | GS | |
| PCRAF | Program Cost Report Schedule of Allocation Factors | GS | |
| PCR | Program Cost Report | GS | |
| RL | Revenue Limit Summary | S | S |
| SEA | Special Education Revenue Allocations | S | S |
| SEAS | Special Education Revenue Allocations Setup (SELPA Selection) | S | S |
| SIAA | Summary of Interfund Activities - Actuals | G | |
| TRAN | Annual Report of Pupil Transportation | GS | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 65,490,983.27 | 1,918,876.00 | 67,409,859.27 | 65,715,991.00 | 1,940,713.00 | 67,656,704.00 | 0.4% |
| 2) Federal Revenue | | 8100-8299 | 209,506.35 | 9,058,517.96 | 9,268,024.31 | 156,298.00 | 5,195,697.00 | 5,351,995.00 | -42.3% |
| 3) Other State Revenue | | 8300-8599 | 11,562,742.51 | 5,725,646.41 | 17,288,388.92 | 10,234,613.00 | 6,538,592.00 | 16,773,205.00 | -3.0% |
| 4) Other Local Revenue | | 8600-8799 | 921,114.29 | 8,199,739.89 | 9,120,854.18 | 726,132.00 | 7,522,496.00 | 8,248,628.00 | -9.6% |
| 5) TOTAL, REVENUES | | | 78,184,346.42 | 24,902,780.26 | 103,087,126.68 | 76,833,034.00 | 21,197,498.00 | 98,030,532.00 | -4.9% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 39,509,416.27 | 12,046,563.85 | 51,555,980.12 | 40,194,532.00 | 10,186,886.00 | 50,381,418.00 | -2.3% |
| 2) Classified Salaries | | 2000-2999 | 8,172,809.55 | 7,239,015.03 | 15,411,824.58 | 8,062,757.00 | 7,625,258.00 | 15,688,015.00 | 1.8% |
| 3) Employee Benefits | | 3000-3999 | 15,591,044.77 | 6,124,502.58 | 21,715,547.35 | 16,172,189.00 | 5,980,181.00 | 22,152,370.00 | 2.0% |
| 4) Books and Supplies | | 4000-4999 | 1,821,211.34 | 2,795,414.60 | 4,616,625.94 | 2,575,721.00 | 2,724,341.00 | 5,300,062.00 | 14.8% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 3,754,962.04 | 3,039,139.34 | 6,794,101.38 | 4,567,148.00 | 3,152,737.00 | 7,719,885.00 | 13.6% |
| 6) Capital Outlay | | 6000-6999 | 2,635.00 | 16,866.00 | 19,501.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 296,649.42 | 697,530.71 | 994,180.13 | 527,630.00 | 800,000.00 | 1,327,630.00 | 33.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (584,601.70) | 371,549.83 | (213,051.87) | (678,637.00) | 346,803.00 | (331,834.00) | 55.8% |
| 9) TOTAL, EXPENDITURES | | | 68,564,126.69 | 32,330,581.94 | 100,894,708.63 | 71,421,340.00 | 30,816,206.00 | 102,237,546.00 | 1.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | | | | | |
| | | | 9,620,219.73 | (7,427,801.68) | 2,192,418.05 | 5,411,694.00 | (9,618,708.00) | (4,207,014.00) | -291.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,674,000.00 | 0.00 | 2,674,000.00 | 1,599,900.00 | 0.00 | 1,599,900.00 | -40.2% |
| b) Transfers Out | | 7600-7629 | 711,301.31 | 0.00 | 711,301.31 | 228,827.00 | 0.00 | 228,827.00 | -67.8% |
| 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 | (7,438,535.67) | 7,438,535.67 | 0.00 | (9,503,557.00) | 9,503,557.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,475,836.98) | 7,438,535.67 | 1,962,698.69 | (8,132,484.00) | 9,503,557.00 | 1,371,073.00 | -30.1% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,144,382.75 | 10,733.99 | 4,155,116.74 | (2,720,790.00) | (115,151.00) | (2,835,941.00) | -168.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,651,524.36 | 2,186,779.72 | 17,838,304.08 | 20,306,415.64 | 2,197,513.71 | 22,503,929.35 | 26.2% |
| b) Audit Adjustments | | 9793 | 510,508.53 | 0.00 | 510,508.53 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,162,032.89 | 2,186,779.72 | 18,348,812.61 | 20,306,415.64 | 2,197,513.71 | 22,503,929.35 | 22.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,162,032.89 | 2,186,779.72 | 18,348,812.61 | 20,306,415.64 | 2,197,513.71 | 22,503,929.35 | 22.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 20,306,415.64 | 2,197,513.71 | 22,503,929.35 | 17,585,625.64 | 2,082,362.71 | 19,667,988.35 | -12.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| Stores | | 9712 | 94,810.20 | 0.00 | 94,810.20 | 105,408.00 | 0.00 | 105,408.00 | 11.2% |
| Prepaid Expenditures | | 9713 | 1,135,746.01 | 0.00 | 1,135,746.01 | 1,525,849.00 | 0.00 | 1,525,849.00 | 34.3% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 2,197,513.71 | 2,197,513.71 | 0.00 | 2,082,362.71 | 2,082,362.71 | -5.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 2,518,561.00 | 0.00 | 2,518,561.00 | 1,901,335.00 | 0.00 | 1,901,335.00 | -24.5% |
| Supplemental Grant 097 | 0000 | 9780 | 35,225.00 | | 35,225.00 | | | | |
| Saturday School Attendance 099 | 0000 | 9780 | 60,937.00 | | 60,937.00 | | | | |
| School Site Labs 102 | 0000 | 9780 | 58,806.00 | | 58,806.00 | | | | |
| Gifted and Talented Education 115 | 0000 | 9780 | 16,407.00 | | 16,407.00 | | | | |
| Instructional Materials K-8 380 | 0000 | 9780 | 318,621.00 | | 318,621.00 | | | | |
| Peer Assistance Review 306 | 0000 | 9780 | 42,821.00 | | 42,821.00 | | | | |
| Candidate Subsidy 518 | 0000 | 9780 | 24.00 | | 24.00 | | | | |
| Teacher Credentialing 355 | 0000 | 9780 | 25,008.00 | | 25,008.00 | | | | |
| School Library Improvement 304 | 0000 | 9780 | 173,295.00 | | 173,295.00 | | | | |
| Arts and Music 316 | 0000 | 9780 | 6,545.00 | | 6,545.00 | | | | |
| Reserve for FTE's | 0000 | 9780 | 450,000.00 | | 450,000.00 | | | | |
| Supplementary Retirement Plan | 0000 | 9780 | 1,330,872.00 | | 1,330,872.00 | | | | |
| School Library Improvement 304 | 0000 | 9780 | | | | 85,388.00 | | 85,388.00 | |
| Peer Assistance Review 306 | 0000 | 9780 | | | | 28,426.00 | | 28,426.00 | |
| School Safety 352 | 0000 | 9780 | | | | 43,832.00 | | 43,832.00 | |
| Teacher Credentialing 355 | 0000 | 9780 | | | | 23,238.00 | | 23,238.00 | |
| Instructional Materials K-8 380 | 0000 | 9780 | | | | 318,555.00 | | 318,555.00 | |
| Saturday School Attendance 099 | 0000 | 9780 | | | | 20,025.00 | | 20,025.00 | |
| School Site Labs 102 | 0000 | 9780 | | | | 44,623.00 | | 44,623.00 | |
| Reserve for FTE's | 0000 | 9780 | | | | 450,000.00 | | 450,000.00 | |
| Supplementary Retirement Plan | 0000 | 9780 | | | | 887,248.00 | | 887,248.00 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,048,188.00 | 0.00 | 3,048,188.00 | 3,073,992.00 | 0.00 | 3,073,992.00 | 0.8% |
| Unassigned/Unappropriated Amount | | 9790 | 13,409,110.43 | 0.00 | 13,409,110.43 | 10,879,041.64 | 0.00 | 10,879,041.64 | -18.9% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 2,053,479.81 | 1,082,590.88 | 3,136,070.69 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Fund | | 9130 | 100,000.00 | 0.00 | 100,000.00 | | | | |
| d) with Fiscal Agent | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) collections awaiting deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 20,970,426.31 | 1,306,591.63 | 22,277,017.94 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 1,693,223.34 | 1,693,223.34 | | | | |
| 5) Due from Other Funds | | 9310 | 242,132.97 | 2,348.99 | 244,481.96 | | | | |
| 6) Stores | | 9320 | 94,810.20 | 0.00 | 94,810.20 | | | | |
| 7) Prepaid Expenditures | | 9330 | 1,135,746.01 | 0.00 | 1,135,746.01 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |
| 9) Fixed Assets | | 9400 | | | | | | | |
| 10) TOTAL, ASSETS | | | 24,596,595.30 | 4,084,754.84 | 28,681,350.14 | | | | |
| H. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 4,013,451.70 | 1,830,746.17 | 5,844,197.87 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 261,947.97 | 29,292.30 | 291,240.27 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Deferred Revenue | | 9650 | 14,779.99 | 27,202.66 | 41,982.65 | | | | |
| 6) Long-Term Liabilities | | 9660 | | | | | | | |
| 7) TOTAL, LIABILITIES | | | 4,290,179.66 | 1,887,241.13 | 6,177,420.79 | | | | |
| I. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 20,306,415.64 | 2,197,513.71 | 22,503,929.35 | | | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|--|--|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| REVENUE LIMIT SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 38,437,371.47 | 0.00 | 38,437,371.47 | 38,624,386.00 | 0.00 | 38,624,386.00 | 0.5% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 33,850.00 | 0.00 | 33,850.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 247,148.35 | 0.00 | 247,148.35 | 247,149.00 | 0.00 | 247,149.00 | 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 | 27,964,154.28 | 0.00 | 27,964,154.28 | 28,510,206.00 | 0.00 | 28,510,206.00 | 2.0% |
| Unsecured Roll Taxes | | 8042 | 1,135,429.95 | 0.00 | 1,135,429.95 | 1,114,913.00 | 0.00 | 1,114,913.00 | -1.8% |
| Prior Years' Taxes | | 8043 | 701,362.68 | 0.00 | 701,362.68 | 647,521.00 | 0.00 | 647,521.00 | -7.7% |
| Supplemental Taxes | | 8044 | 287,780.94 | 0.00 | 287,780.94 | 287,780.00 | 0.00 | 287,780.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (1,957,611.63) | 0.00 | (1,957,611.63) | (2,114,145.00) | 0.00 | (2,114,145.00) | 8.0% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 329,329.97 | 0.00 | 329,329.97 | 160,915.00 | 0.00 | 160,915.00 | -51.1% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, Revenue Limit Sources | | | 67,178,816.01 | 0.00 | 67,178,816.01 | 67,478,725.00 | 0.00 | 67,478,725.00 | 0.4% |
| Revenue Limit Transfers | | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (1,918,876.00) | | (1,918,876.00) | (1,940,713.00) | | (1,940,713.00) | 1.1% |
| Continuation Education ADA Transfer | 2200 | 8091 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | | 1,918,876.00 | 1,918,876.00 | | 1,940,713.00 | 1,940,713.00 | 1.1% |
| 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 | 231,043.26 | 0.00 | 231,043.26 | 177,979.00 | 0.00 | 177,979.00 | -23.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 65,490,983.27 | 1,918,876.00 | 67,409,859.27 | 65,715,991.00 | 1,940,713.00 | 67,656,704.00 | 0.4% |
| 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 | 2,669,278.91 | 2,669,278.91 | 0.00 | 2,004,830.00 | 2,004,830.00 | -24.9% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 236,180.00 | 236,180.00 | 0.00 | 226,634.00 | 226,634.00 | -4.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| NCLB/IASA | 3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510 | 8290 | | 2,958,525.26 | 2,958,525.26 | | 0.00 | 0.00 | -100.0% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | | 1,663,394.51 | 1,663,394.51 | | 1,565,512.00 | 1,565,512.00 | -5.9% |
| NCLB: Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| NCLB: Title II, Part A, Teacher Quality | 4035 | 8290 | | 391,686.11 | 391,686.11 | | 448,924.00 | 448,924.00 | 14.6% |
| NCLB: Title III, Immigrant Education Program | 4201 | 8290 | | 40,335.00 | 40,335.00 | | 0.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | | 458,270.31 | 458,270.31 | | 453,416.00 | 453,416.00 | -1.1% |
| NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Vocational and Applied Technology Education | 3500-3699 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Safe and Drug Free Schools | 3700-3799 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | All Other | 8290 | 209,506.35 | 640,847.86 | 850,354.21 | 156,298.00 | 496,381.00 | 652,679.00 | -23.2% |
| TOTAL, FEDERAL REVENUE | | | 209,506.35 | 9,058,517.96 | 9,268,024.31 | 156,298.00 | 5,195,697.00 | 5,351,995.00 | -42.3% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Community Day School Additional Funding | | | | | | | | | |
| Current Year | 2430 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement | | | | | | | | | |
| Current Year | 6355-6360 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6360 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Home-to-School Transportation | 7230 | 8311 | | 408,365.00 | 408,365.00 | | 408,365.00 | 408,365.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | | 2,059,742.00 | 2,059,742.00 | | 1,854,022.00 | 1,854,022.00 | -10.0% |
| Spec. Ed. Transportation | 7240 | 8311 | | 609,672.00 | 609,672.00 | | 609,672.00 | 609,672.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 7,561.00 | 7,561.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 3,376,535.00 | 0.00 | 3,376,535.00 | 3,000,000.00 | 0.00 | 3,000,000.00 | -11.2% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 262,794.00 | 0.00 | 262,794.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 1,700,614.34 | 398,995.39 | 2,099,609.73 | 1,640,000.00 | 345,000.00 | 1,985,000.00 | -5.5% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Based Coordination Program | 7250 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 1,763,469.01 | 1,763,469.01 | | 1,763,469.00 | 1,763,469.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650-6690 | 8590 | | 2,807.97 | 2,807.97 | | 4,500.00 | 4,500.00 | 60.3% |
| 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 | | 443,698.00 | 443,698.00 | | 480,672.00 | 480,672.00 | 8.3% |
| All Other State Revenue | All Other | 8590 | 6,222,799.17 | 31,336.04 | 6,254,135.21 | 5,594,613.00 | 1,072,892.00 | 6,667,505.00 | 6.6% |
| TOTAL, OTHER STATE REVENUE | | | 11,562,742.51 | 5,725,646.41 | 17,288,388.92 | 10,234,613.00 | 6,538,592.00 | 16,773,205.00 | -3.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 4,871.44 | 0.00 | 4,871.44 | 4,000.00 | 0.00 | 4,000.00 | -17.9% |
| 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 | 62,566.99 | 0.00 | 62,566.99 | 54,000.00 | 0.00 | 54,000.00 | -13.7% |
| Interest | | 8660 | 123,892.47 | 0.00 | 123,892.47 | 80,000.00 | 0.00 | 80,000.00 | -35.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 1,651.68 | 0.00 | 1,651.68 | 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 | 97,785.78 | 97,785.78 | 0.00 | 66,000.00 | 66,000.00 | -32.5% |
| Transportation Services | 7230, 7240 | 8677 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 0.00 | 38,379.09 | 38,379.09 | 0.00 | 12,853.00 | 12,853.00 | -66.5% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 728,131.71 | 1,379,185.59 | 2,107,317.30 | 588,132.00 | 1,020,941.00 | 1,609,073.00 | -23.6% |
| Tuition | | 8710 | 0.00 | 219,596.43 | 219,596.43 | 0.00 | 75,000.00 | 75,000.00 | -65.8% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | | 6,464,793.00 | 6,464,793.00 | | 6,347,702.00 | 6,347,702.00 | -1.8% |
| 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 | | | 921,114.29 | 8,199,739.89 | 9,120,854.18 | 726,132.00 | 7,522,496.00 | 8,248,628.00 | -9.6% |
| TOTAL, REVENUES | | | 78,184,346.42 | 24,902,780.26 | 103,087,126.68 | 76,833,034.00 | 21,197,498.00 | 98,030,532.00 | -4.9% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 34,545,835.08 | 10,081,906.93 | 44,627,742.01 | 35,280,317.00 | 8,097,921.00 | 43,378,238.00 | -2.8% |
| Certificated Pupil Support Salaries | | 1200 | 690,320.74 | 1,024,697.37 | 1,715,018.11 | 765,820.00 | 1,186,192.00 | 1,952,012.00 | 13.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,189,950.81 | 934,345.11 | 5,124,295.92 | 4,086,606.00 | 902,773.00 | 4,989,379.00 | -2.6% |
| Other Certificated Salaries | | 1900 | 83,309.64 | 5,614.44 | 88,924.08 | 61,789.00 | 0.00 | 61,789.00 | -30.5% |
| TOTAL, CERTIFICATED SALARIES | | | 39,509,416.27 | 12,046,563.85 | 51,555,980.12 | 40,194,532.00 | 10,186,886.00 | 50,381,418.00 | -2.3% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 173,359.88 | 3,933,754.90 | 4,107,114.78 | 179,742.00 | 4,240,712.00 | 4,420,454.00 | 7.6% |
| Classified Support Salaries | | 2200 | 3,396,416.76 | 1,913,869.46 | 5,310,286.22 | 3,534,739.00 | 1,989,295.00 | 5,524,034.00 | 4.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 774,697.32 | 673,408.13 | 1,448,105.45 | 728,056.00 | 762,390.00 | 1,490,446.00 | 2.9% |
| Clerical, Technical and Office Salaries | | 2400 | 3,463,284.74 | 676,304.57 | 4,139,589.31 | 3,262,074.00 | 625,262.00 | 3,887,336.00 | -6.1% |
| Other Classified Salaries | | 2900 | 365,050.85 | 41,677.97 | 406,728.82 | 358,146.00 | 7,599.00 | 365,745.00 | -10.1% |
| TOTAL, CLASSIFIED SALARIES | | | 8,172,809.55 | 7,239,015.03 | 15,411,824.58 | 8,062,757.00 | 7,625,258.00 | 15,688,015.00 | 1.8% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 3,235,139.22 | 975,124.24 | 4,210,263.46 | 3,286,584.00 | 854,873.00 | 4,141,457.00 | -1.6% |
| PERS | | 3201-3202 | 793,709.83 | 691,824.15 | 1,485,533.98 | 839,439.00 | 727,117.00 | 1,566,556.00 | 5.5% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,149,231.02 | 700,914.11 | 1,850,145.13 | 1,184,044.00 | 712,413.00 | 1,896,457.00 | 2.5% |
| Health and Welfare Benefits | | 3401-3402 | 7,862,845.07 | 2,870,443.17 | 10,733,288.24 | 8,744,157.00 | 2,899,465.00 | 11,643,622.00 | 8.5% |
| Unemployment Insurance | | 3501-3502 | 759,435.85 | 301,675.13 | 1,061,110.98 | 529,901.00 | 192,307.00 | 722,208.00 | -31.9% |
| Workers' Compensation | | 3601-3602 | 573,515.96 | 232,425.74 | 805,941.70 | 578,473.00 | 208,804.00 | 787,277.00 | -2.3% |
| OPEB, Allocated | | 3701-3702 | 707,161.91 | 244,708.45 | 951,870.36 | 574,236.00 | 265,128.00 | 839,364.00 | -11.8% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 80,083.82 | 107,387.59 | 187,471.41 | 3,359.00 | 120,074.00 | 123,433.00 | -34.2% |
| Other Employee Benefits | | 3901-3902 | 429,922.09 | 0.00 | 429,922.09 | 431,996.00 | 0.00 | 431,996.00 | 0.5% |
| TOTAL, EMPLOYEE BENEFITS | | | 15,591,044.77 | 6,124,502.58 | 21,715,547.35 | 16,172,189.00 | 5,980,181.00 | 22,152,370.00 | 2.0% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 449,454.66 | 0.00 | 449,454.66 | 768,076.00 | 345,000.00 | 1,113,076.00 | 147.7% |
| Books and Other Reference Materials | | 4200 | 2,736.16 | 495.76 | 3,231.92 | 3,500.00 | 500.00 | 4,000.00 | 23.8% |
| Materials and Supplies | | 4300 | 1,190,000.73 | 2,132,117.77 | 3,322,118.50 | 1,600,748.00 | 2,105,375.00 | 3,706,123.00 | 11.6% |
| Noncapitalized Equipment | | 4400 | 179,019.79 | 662,801.07 | 841,820.86 | 203,397.00 | 273,466.00 | 476,863.00 | -43.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,821,211.34 | 2,795,414.80 | 4,616,625.94 | 2,575,721.00 | 2,724,341.00 | 5,300,062.00 | 14.8% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 29,996.70 | 494,762.56 | 524,759.26 | 100,800.00 | 1,109,737.00 | 1,210,537.00 | 130.7% |
| Travel and Conferences | | 5200 | 150,440.28 | 128,864.18 | 279,304.46 | 153,968.00 | 136,827.00 | 290,795.00 | 4.1% |
| Dues and Memberships | | 5300 | 42,596.00 | 2,234.36 | 44,830.36 | 39,975.00 | 3,477.00 | 43,452.00 | -3.1% |
| Insurance | | 5400 - 5450 | 513,648.00 | 37,503.00 | 551,151.00 | 527,648.00 | 47,801.00 | 575,449.00 | 4.4% |
| Operations and Housekeeping Services | | 5500 | 1,760,469.70 | 0.00 | 1,760,469.70 | 1,981,000.00 | 0.00 | 1,981,000.00 | 12.5% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 158,259.90 | 183,711.76 | 341,971.66 | 141,432.00 | 106,007.00 | 247,439.00 | -27.6% |
| Transfers of Direct Costs | | 5710 | (6,147.55) | 6,147.55 | 0.00 | 8,014.00 | (8,014.00) | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (53,427.13) | (13,414.44) | (66,841.57) | (76,152.00) | (3,544.00) | (79,696.00) | 19.2% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,063,917.94 | 2,182,187.63 | 3,246,105.57 | 1,456,287.00 | 1,739,565.00 | 3,195,852.00 | -1.5% |
| Communications | | 5900 | 95,208.20 | 17,142.74 | 112,350.94 | 234,176.00 | 20,881.00 | 255,057.00 | 127.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 3,754,962.04 | 3,039,139.34 | 6,794,101.38 | 4,567,148.00 | 3,152,737.00 | 7,719,885.00 | 13.6% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 2,635.00 | 16,866.00 | 19,501.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, CAPITAL OUTLAY | | | 2,635.00 | 16,866.00 | 19,501.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools | | 7141 | 0.00 | 180,698.01 | 180,698.01 | 0.00 | 145,000.00 | 145,000.00 | -19.8% |
| Payments to County Offices | | 7142 | 0.00 | 516,832.70 | 516,832.70 | 0.00 | 655,000.00 | 655,000.00 | 26.7% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 131,649.42 | 0.00 | 131,649.42 | 227,630.00 | 0.00 | 227,630.00 | 72.9% |
| Other Debt Service - Principal | | 7439 | 165,000.00 | 0.00 | 165,000.00 | 300,000.00 | 0.00 | 300,000.00 | 81.8% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 296,649.42 | 697,530.71 | 994,180.13 | 527,630.00 | 800,000.00 | 1,327,630.00 | 33.5% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (371,549.83) | 371,549.83 | 0.00 | (346,803.00) | 346,803.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (213,051.87) | 0.00 | (213,051.87) | (331,834.00) | 0.00 | (331,834.00) | 55.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (584,601.70) | 371,549.83 | (213,051.87) | (678,637.00) | 346,803.00 | (331,834.00) | 55.8% |
| TOTAL, EXPENDITURES | | | 68,564,126.69 | 32,330,581.94 | 100,894,708.63 | 71,421,340.00 | 30,816,206.00 | 102,237,546.00 | 1.3% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|-----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 2,641,000.00 | 0.00 | 2,641,000.00 | 1,580,000.00 | 0.00 | 1,580,000.00 | -40.2% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 33,000.00 | 0.00 | 33,000.00 | 19,900.00 | 0.00 | 19,900.00 | -39.7% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 2,674,000.00 | 0.00 | 2,674,000.00 | 1,599,900.00 | 0.00 | 1,599,900.00 | -40.2% |
| 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 | 262,785.00 | 0.00 | 262,785.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 448,516.31 | 0.00 | 448,516.31 | 228,827.00 | 0.00 | 228,827.00 | -49.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 711,301.31 | 0.00 | 711,301.31 | 228,827.00 | 0.00 | 228,827.00 | -67.8% |
| 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 | (7,438,535.67) | 7,438,535.67 | 0.00 | (9,503,557.00) | 9,503,557.00 | 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 | | | (7,438,535.67) | 7,438,535.67 | 0.00 | (9,503,557.00) | 9,503,557.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (6,475,836.98) | 7,438,535.67 | 1,962,698.69 | (8,132,484.00) | 9,503,557.00 | 1,371,073.00 | -30.1% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 65,490,983.27 | 1,918,876.00 | 67,409,859.27 | 65,715,991.00 | 1,940,713.00 | 67,656,704.00 | 0.4% |
| 2) Federal Revenue | | 8100-8299 | 209,506.35 | 9,058,517.96 | 9,268,024.31 | 156,298.00 | 5,195,697.00 | 5,351,995.00 | -42.3% |
| 3) Other State Revenue | | 8300-8599 | 11,562,742.51 | 5,725,646.41 | 17,288,388.92 | 10,234,613.00 | 6,538,592.00 | 16,773,205.00 | -3.0% |
| 4) Other Local Revenue | | 8600-8799 | 921,114.29 | 8,199,739.89 | 9,120,854.18 | 726,132.00 | 7,522,496.00 | 8,248,628.00 | -9.6% |
| 5) TOTAL, REVENUES | | | 78,184,346.42 | 24,902,780.26 | 103,087,126.68 | 76,833,034.00 | 21,197,498.00 | 98,030,532.00 | -4.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 47,344,306.54 | 22,462,795.78 | 69,807,102.32 | 49,072,040.00 | 20,434,063.00 | 69,506,103.00 | -0.4% |
| 2) Instruction - Related Services | 2000-2999 | | 9,045,935.43 | 2,839,164.97 | 11,885,100.40 | 8,825,415.00 | 2,776,551.00 | 11,601,966.00 | -2.4% |
| 3) Pupil Services | 3000-3999 | | 1,374,818.68 | 4,023,798.98 | 5,398,617.66 | 1,590,380.00 | 4,394,991.00 | 5,985,371.00 | 10.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 6,722.00 | 0.00 | 6,722.00 | New |
| 7) General Administration | 7000-7999 | | 4,445,531.06 | 382,025.00 | 4,827,556.06 | 4,751,573.00 | 353,836.00 | 5,105,409.00 | 5.8% |
| 8) Plant Services | 8000-8999 | | 6,056,885.56 | 1,925,266.50 | 7,982,152.06 | 6,647,580.00 | 2,056,765.00 | 8,704,345.00 | 9.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 296,649.42 | 697,530.71 | 994,180.13 | 527,630.00 | 800,000.00 | 1,327,630.00 | 33.5% |
| 10) TOTAL, EXPENDITURES | | | 68,564,126.69 | 32,330,581.94 | 100,894,708.63 | 71,421,340.00 | 30,816,206.00 | 102,237,546.00 | 1.3% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 9,620,219.73 | (7,427,801.68) | 2,192,418.05 | 5,411,694.00 | (9,618,708.00) | (4,207,014.00) | -291.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 2,674,000.00 | 0.00 | 2,674,000.00 | 1,599,900.00 | 0.00 | 1,599,900.00 | -40.2% |
| b) Transfers Out | | 7600-7629 | 711,301.31 | 0.00 | 711,301.31 | 228,827.00 | 0.00 | 228,827.00 | -67.8% |
| 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 | (7,438,535.67) | 7,438,535.67 | 0.00 | (9,503,557.00) | 9,503,557.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (5,475,836.98) | 7,438,535.67 | 1,962,698.69 | (8,132,484.00) | 9,503,557.00 | 1,371,073.00 | -30.1% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 4,144,382.75 | 10,733.99 | 4,155,116.74 | (2,720,790.00) | (115,151.00) | (2,835,941.00) | -168.3% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 15,651,524.36 | 2,186,779.72 | 17,838,304.08 | 20,306,415.64 | 2,197,513.71 | 22,503,929.35 | 26.2% |
| b) Audit Adjustments | | 9793 | 510,508.53 | 0.00 | 510,508.53 | 0.00 | 0.00 | 0.00 | -100.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 16,162,032.89 | 2,186,779.72 | 18,348,812.61 | 20,306,415.64 | 2,197,513.71 | 22,503,929.35 | 22.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 16,162,032.89 | 2,186,779.72 | 18,348,812.61 | 20,306,415.64 | 2,197,513.71 | 22,503,929.35 | 22.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 20,306,415.64 | 2,197,513.71 | 22,503,929.35 | 17,585,625.64 | 2,082,362.71 | 19,667,988.35 | -12.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 100,000.00 | 0.00 | 100,000.00 | 100,000.00 | 0.00 | 100,000.00 | 0.0% |
| Stores | | 9712 | 94,810.20 | 0.00 | 94,810.20 | 105,408.00 | 0.00 | 105,408.00 | 11.2% |
| Prepaid Expenditures | | 9713 | 1,135,746.01 | 0.00 | 1,135,746.01 | 1,525,849.00 | 0.00 | 1,525,849.00 | 34.3% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 2,197,513.71 | 2,197,513.71 | 0.00 | 2,082,362.71 | 2,082,362.71 | -5.2% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,518,561.00 | 0.00 | 2,518,561.00 | 1,901,335.00 | 0.00 | 1,901,335.00 | -24.5% |
| Supplemental Grant 097 | 0000 | 9780 | 35,225.00 | | 35,225.00 | | | | |
| Saturday School Attendance 099 | 0000 | 9780 | 60,937.00 | | 60,937.00 | | | | |
| School Site Labs 102 | 0000 | 9780 | 58,806.00 | | 58,806.00 | | | | |
| Gifted and Talented Education 115 | 0000 | 9780 | 16,407.00 | | 16,407.00 | | | | |
| Instructional Materials K-8 380 | 0000 | 9780 | 318,621.00 | | 318,621.00 | | | | |
| Peer Assistance Review 306 | 0000 | 9780 | 42,821.00 | | 42,821.00 | | | | |
| Candidate Subsidy 518 | 0000 | 9780 | 24.00 | | 24.00 | | | | |
| Teacher Credentialing 355 | 0000 | 9780 | 25,008.00 | | 25,008.00 | | | | |
| School Library Improvement 304 | 0000 | 9780 | 173,295.00 | | 173,295.00 | | | | |
| Arts and Music 316 | 0000 | 9780 | 6,545.00 | | 6,545.00 | | | | |
| Reserve for FTE's | 0000 | 9780 | 450,000.00 | | 450,000.00 | | | | |
| Supplementary Retirement Plan | 0000 | 9780 | 1,330,872.00 | | 1,330,872.00 | | | | |
| School Library Improvement 304 | 0000 | 9780 | | | | 85,388.00 | | 85,388.00 | |
| Peer Assistance Review 306 | 0000 | 9780 | | | | 28,426.00 | | 28,426.00 | |
| School Safety 352 | 0000 | 9780 | | | | 43,832.00 | | 43,832.00 | |
| Teacher Credentialing 355 | 0000 | 9780 | | | | 23,238.00 | | 23,238.00 | |
| Instructional Materials K-8 380 | 0000 | 9780 | | | | 318,555.00 | | 318,555.00 | |
| Saturday School Attendance 099 | 0000 | 9780 | | | | 20,025.00 | | 20,025.00 | |
| School Site Labs 102 | 0000 | 9780 | | | | 44,623.00 | | 44,623.00 | |
| Reserve for FTE's | 0000 | 9780 | | | | 450,000.00 | | 450,000.00 | |
| Supplementary Retirement Plan | 0000 | 9780 | | | | 887,248.00 | | 887,248.00 | |
| e) Unassigned/unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 3,048,188.00 | 0.00 | 3,048,188.00 | 3,073,992.00 | 0.00 | 3,073,992.00 | 0.8% |
| Unassigned/Unappropriated Amount | | 9790 | 13,409,110.43 | 0.00 | 13,409,110.43 | 10,879,041.64 | 0.00 | 10,879,041.64 | -18.9% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|---------------------------|------------------------------------|--------------------------------------|---------------------------|
| 5640 | Medi-Cal Billing Option | 300,840.37 | 120,239.37 |
| 6300 | Lottery: Instructional Materials | 603,118.52 | 603,118.52 |
| 6512 | Special Ed: Mental Health Services | 2,205.77 | 207,205.77 |
| 7090 | Economic Impact Aid (EIA) | 594,323.87 | 594,323.87 |
| 9010 | Other Restricted Local | 697,025.18 | 557,475.18 |
| Total, Restricted Balance | | <u>2,197,513.71</u> | <u>2,082,362.71</u> |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,174,278.00 | 1,203,796.00 | 2.5% |
| 4) Other Local Revenue | | 8600-8799 | 1,844,473.22 | 1,531,000.00 | -17.0% |
| 5) TOTAL, REVENUES | | | 3,018,751.22 | 2,734,796.00 | -9.4% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 329,098.89 | 322,958.00 | -1.9% |
| 2) Classified Salaries | | 2000-2999 | 1,587,652.85 | 1,412,042.00 | -11.1% |
| 3) Employee Benefits | | 3000-3999 | 526,914.70 | 542,249.00 | 2.9% |
| 4) Books and Supplies | | 4000-4999 | 127,503.07 | 183,514.00 | 43.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 92,182.97 | 130,277.00 | 41.3% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 81,837.53 | 125,088.00 | 52.8% |
| 9) TOTAL, EXPENDITURES | | | 2,745,190.01 | 2,716,128.00 | -1.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | 273,561.21 | 18,668.00 | -93.2% |
| 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 | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 273,561.21 | 18,668.00 | -93.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 593,476.17 | 867,037.38 | 46.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 593,476.17 | 867,037.38 | 46.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 593,476.17 | 867,037.38 | 46.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 867,037.38 | 885,705.38 | 2.2% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 867,037.38 | 885,705.38 | 2.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,090,959.91 | | |
| 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 | 2,026.17 | | |
| 4) Due from Grantor Government | | 9290 | 28,785.18 | | |
| 5) Due from Other Funds | | 9310 | 43,780.05 | | |
| 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 | | | 1,165,551.31 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 146,173.78 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 102,308.15 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 50,032.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 298,513.93 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 867,037.38 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 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% |
| NCLB: Title I, Part A, Basic Grants Low-Income and Neglected | 3010 | 8290 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | All Other | 8290 | 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 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| State Preschool | 6055, 6056, 6105 | 8590 | 664,233.00 | 664,244.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 510,045.00 | 539,552.00 | 5.8% |
| TOTAL, OTHER STATE REVENUE | | | 1,174,278.00 | 1,203,796.00 | 2.5% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 4,825.37 | 3,000.00 | -37.8% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 6.69 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Child Development Parent Fees | | 8673 | 1,839,606.16 | 1,528,000.00 | -16.9% |
| 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 | 35.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,844,473.22 | 1,531,000.00 | -17.0% |
| TOTAL, REVENUES | | | 3,018,751.22 | 2,734,796.00 | -9.4% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Teachers' Salaries | | 1100 | 324,929.39 | 314,958.00 | -3.1% |
| Certificated Pupil Support Salaries | | 1200 | 4,169.50 | 8,000.00 | 91.9% |
| 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 | | | 329,098.89 | 322,958.00 | -1.9% |
| CLASSIFIED SALARIES | | | | | |
| Classified Instructional Salaries | | 2100 | 1,335,149.11 | 1,265,268.00 | -5.2% |
| Classified Support Salaries | | 2200 | 425.84 | 0.00 | -100.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 145,273.80 | 15,000.00 | -89.7% |
| Clerical, Technical and Office Salaries | | 2400 | 106,804.10 | 131,774.00 | 23.4% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,587,652.85 | 1,412,042.00 | -11.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 28,586.91 | 23,777.00 | -16.8% |
| PERS | | 3201-3202 | 118,257.49 | 135,105.00 | 14.2% |
| OASDI/Medicare/Alternative | | 3301-3302 | 123,864.84 | 115,597.00 | -6.7% |
| Health and Welfare Benefits | | 3401-3402 | 173,254.53 | 199,308.00 | 15.0% |
| Unemployment Insurance | | 3501-3502 | 29,953.38 | 20,030.00 | -33.1% |
| Workers' Compensation | | 3601-3602 | 23,042.20 | 21,197.00 | -8.0% |
| OPEB, Allocated | | 3701-3702 | 7,322.80 | 5,475.00 | -25.2% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 22,632.55 | 21,760.00 | -3.9% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 526,914.70 | 542,249.00 | 2.9% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 108,813.16 | 151,514.00 | 39.2% |
| Noncapitalized Equipment | | 4400 | 18,689.91 | 32,000.00 | 71.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 127,503.07 | 183,514.00 | 43.9% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 23,236.61 | 32,600.00 | 40.3% |
| Dues and Memberships | | 5300 | 225.00 | 350.00 | 55.6% |
| 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 | 32,174.43 | 11,100.00 | -65.5% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 17,888.41 | 15,433.00 | -13.7% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 11,812.53 | 58,570.00 | 395.8% |
| Communications | | 5900 | 6,845.99 | 12,224.00 | 78.6% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 92,182.97 | 130,277.00 | 41.3% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 81,837.53 | 125,088.00 | 52.8% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 81,837.53 | 125,088.00 | 52.8% |
| TOTAL, EXPENDITURES | | | 2,745,190.01 | 2,716,128.00 | -1.1% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund | | 8911 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 1,174,278.00 | 1,203,796.00 | 2.5% |
| 4) Other Local Revenue | | 8600-8799 | 1,844,473.22 | 1,531,000.00 | -17.0% |
| 5) TOTAL REVENUES | | | 3,018,751.22 | 2,734,796.00 | -9.4% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 2,260,488.23 | 2,278,150.00 | 0.8% |
| 2) Instruction - Related Services | 2000-2999 | | 366,275.53 | 233,142.00 | -36.3% |
| 3) Pupil Services | 3000-3999 | | 4,821.57 | 10,745.00 | 122.9% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 81,837.53 | 125,088.00 | 52.8% |
| 8) Plant Services | 8000-8999 | | 31,767.15 | 69,003.00 | 117.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 2,745,190.01 | 2,716,128.00 | -1.1% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 273,561.21 | 18,668.00 | -93.2% |
| 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 | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 273,561.21 | 18,668.00 | -93.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 593,476.17 | 867,037.38 | 46.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 593,476.17 | 867,037.38 | 46.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 593,476.17 | 867,037.38 | 46.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 867,037.38 | 885,705.38 | 2.2% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 3,092,572.55 | 3,158,876.00 | 2.1% |
| 3) Other State Revenue | | 8300-8599 | 244,858.17 | 227,136.00 | -7.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,287,604.50 | 1,283,258.00 | -0.3% |
| 5) TOTAL, REVENUES | | | 4,625,035.22 | 4,669,270.00 | 1.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 1,486,681.35 | 1,470,349.00 | -1.1% |
| 3) Employee Benefits | | 3000-3999 | 629,638.77 | 711,773.00 | 13.0% |
| 4) Books and Supplies | | 4000-4999 | 1,943,818.71 | 1,878,004.00 | -3.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 172,581.78 | 134,431.00 | -22.1% |
| 6) Capital Outlay | | 6000-6999 | 102,203.24 | 174,641.00 | 70.9% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 131,214.34 | 206,746.00 | 57.6% |
| 9) TOTAL, EXPENDITURES | | | 4,466,138.19 | 4,575,944.00 | 2.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | 158,897.03 | 93,326.00 | -41.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 158,897.03 | 93,326.00 | -41.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,217,290.17 | 1,376,187.20 | 13.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,217,290.17 | 1,376,187.20 | 13.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,217,290.17 | 1,376,187.20 | 13.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,376,187.20 | 1,469,513.20 | 6.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 820.00 | 0.00 | -100.0% |
| Stores | | 9712 | 62,808.18 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,312,559.02 | 1,469,513.20 | 12.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 0.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 1,622,981.39 | | |
| c) in Revolving Fund | | 9130 | 820.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 155.75 | | |
| 4) Due from Grantor Government | | 9290 | 559,893.53 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 62,808.18 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 2,246,658.85 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 770,405.19 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 100,066.46 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 870,471.65 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 1,376,187.20 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| REVENUE LIMIT SOURCES | | | | | |
| Revenue Limit Transfers | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | 0.00 | 0.00 | 0.0% |
| All Other Revenue Limit Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.0% |
| Revenue Limit Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUE LIMIT SOURCES | | | 0.00 | 0.00 | 0.0% |
| FEDERAL REVENUE | | | | | |
| Child Nutrition Programs | | 8220 | 3,092,572.55 | 3,158,876.00 | 2.1% |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 3,092,572.55 | 3,158,876.00 | 2.1% |
| OTHER STATE REVENUE | | | | | |
| Child Nutrition Programs | | 8520 | 244,858.17 | 227,136.00 | -7.2% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 244,858.17 | 227,136.00 | -7.2% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 1,261,113.35 | 1,260,233.00 | -0.1% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 5,481.94 | 5,625.00 | 2.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 21,009.21 | 17,400.00 | -17.2% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,287,604.50 | 1,283,258.00 | -0.3% |
| TOTAL, REVENUES | | | 4,625,035.22 | 4,669,270.00 | 1.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 0.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 1,375,782.90 | 1,327,759.00 | -3.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 108,428.85 | 142,590.00 | 31.5% |
| Clerical, Technical and Office Salaries | | 2400 | 2,469.60 | 0.00 | -100.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 1,486,681.35 | 1,470,349.00 | -1.1% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 127,186.88 | 160,606.00 | 26.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 110,911.13 | 113,482.00 | 2.3% |
| Health and Welfare Benefits | | 3401-3402 | 279,346.71 | 321,075.00 | 14.9% |
| Unemployment Insurance | | 3501-3502 | 22,981.52 | 16,174.00 | -29.6% |
| Workers' Compensation | | 3601-3602 | 17,935.40 | 17,644.00 | -1.6% |
| OPEB, Allocated | | 3701-3702 | 51,659.36 | 51,959.00 | 0.6% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 19,617.77 | 30,833.00 | 57.2% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 629,638.77 | 711,773.00 | 13.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 220,143.40 | 197,408.00 | -10.3% |
| Noncapitalized Equipment | | 4400 | 28,124.29 | 4,000.00 | -85.8% |
| Food | | 4700 | 1,695,551.02 | 1,676,596.00 | -1.1% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,943,818.71 | 1,878,004.00 | -3.4% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 12,457.60 | 12,700.00 | 1.9% |
| Dues and Memberships | | 5300 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 1,585.00 | 1,633.00 | 3.0% |
| Operations and Housekeeping Services | | 5500 | 51,347.76 | 55,000.00 | 7.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 45,956.79 | 42,794.00 | -6.9% |
| 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 | 57,834.92 | 20,564.00 | -64.4% |
| Communications | | 5900 | 3,399.71 | 1,740.00 | -48.8% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 172,581.78 | 134,431.00 | -22.1% |
| CAPITAL OUTLAY | | | | | |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 76,247.78 | 73,641.00 | -3.4% |
| Equipment Replacement | | 6500 | 25,955.46 | 101,000.00 | 289.1% |
| TOTAL, CAPITAL OUTLAY | | | 102,203.24 | 174,641.00 | 70.9% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | |
| Transfers of Indirect Costs - Interfund | | 7350 | 131,214.34 | 206,746.00 | 57.6% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | 131,214.34 | 206,746.00 | 57.6% |
| TOTAL, EXPENDITURES | | | 4,466,138.19 | 4,575,944.00 | 2.5% |

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

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 3,092,572.55 | 3,158,876.00 | 2.1% |
| 3) Other State Revenue | | 8300-8599 | 244,858.17 | 227,136.00 | -7.2% |
| 4) Other Local Revenue | | 8600-8799 | 1,287,604.50 | 1,283,258.00 | -0.3% |
| 5) TOTAL, REVENUES | | | 4,625,035.22 | 4,669,270.00 | 1.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 4,283,576.09 | 4,314,198.00 | 0.7% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 131,214.34 | 206,746.00 | 57.6% |
| 8) Plant Services | 8000-8999 | | 51,347.76 | 55,000.00 | 7.1% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 4,466,138.19 | 4,575,944.00 | 2.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 158,897.03 | 93,326.00 | -41.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 158,897.03 | 93,326.00 | -41.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,217,290.17 | 1,376,187.20 | 13.1% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,217,290.17 | 1,376,187.20 | 13.1% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,217,290.17 | 1,376,187.20 | 13.1% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 820.00 | 0.00 | -100.0% |
| Stores | | 9712 | 62,808.18 | 0.00 | -100.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,312,559.02 | 1,469,513.20 | 12.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 13,317.75 | 10,000.00 | -24.9% |
| 5) TOTAL, REVENUES | | | 13,317.75 | 10,000.00 | -24.9% |
| 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 | 5,643.09 | 60,000.00 | 963.2% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 377,622.17 | 344,090.00 | -8.9% |
| 6) Capital Outlay | | 6000-6999 | 7,075.00 | 0.00 | -100.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 390,340.26 | 404,090.00 | 3.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (377,022.51) | (394,090.00) | 4.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (377,022.51) | (394,090.00) | 4.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 2,563,190.52 | 2,186,168.01 | -14.7% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 2,563,190.52 | 2,186,168.01 | -14.7% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 2,563,190.52 | 2,186,168.01 | -14.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 2,186,168.01 | 1,792,078.01 | -18.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,225,520.63 | | |
| 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 | 824.62 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 2,226,345.25 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 40,177.24 | | |
| 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 | | | 40,177.24 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 2,186,168.01 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 13,196.13 | 10,000.00 | -24.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 121.62 | 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 | | | 13,317.75 | 10,000.00 | -24.9% |
| TOTAL, REVENUES | | | 13,317.75 | 10,000.00 | -24.9% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 5,643.09 | 60,000.00 | 963.2% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,643.09 | 60,000.00 | 963.2% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 367,718.26 | 344,090.00 | -6.4% |
| 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 | 9,903.91 | 0.00 | -100.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 377,622.17 | 344,090.00 | -8.9% |
| CAPITAL OUTLAY | | | | | |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 7,075.00 | 0.00 | -100.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 7,075.00 | 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 | | | 390,340.26 | 404,090.00 | 3.5% |

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

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Function

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 13,317.75 | 10,000.00 | -24.9% |
| 5) TOTAL, REVENUES | | | 13,317.75 | 10,000.00 | -24.9% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 390,340.26 | 404,090.00 | 3.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 390,340.26 | 404,090.00 | 3.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (377,022.51) | (394,090.00) | 4.5% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (377,022.51) | (394,090.00) | 4.5% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,563,190.52 | 2,186,168.01 | -14.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,563,190.52 | 2,186,168.01 | -14.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,563,190.52 | 2,186,168.01 | -14.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,186,168.01 | 1,792,078.01 | -18.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Balance | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | | | |
| | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 262,785.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 1,761,000.00 | 1,000,000.00 | -43.2% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,498,215.00) | (1,000,000.00) | -33.3% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,498,215.00) | (1,000,000.00) | -33.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,373,056.66 | 2,874,841.66 | -34.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,373,056.66 | 2,874,841.66 | -34.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,373,056.66 | 2,874,841.66 | -34.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,874,841.66 | 1,874,841.66 | -34.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,874,841.66 | 1,874,841.66 | -34.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,874,841.66 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 0.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 2,874,841.66 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 2,874,841.66 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 262,785.00 | 0.00 | -100.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 262,785.00 | 0.00 | -100.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 1,761,000.00 | 1,000,000.00 | -43.2% |
| 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 | | | 1,761,000.00 | 1,000,000.00 | -43.2% |
| 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% |
| CONTRIBUTIONS | | | | | |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,498,215.00) | (1,000,000.00) | -33.3% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 0.00 | 0.00 | 0.0% |
| 5) TOTAL, REVENUES | | | 0.00 | 0.00 | 0.0% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 0.00 | 0.00 | 0.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 262,785.00 | 0.00 | -100.0% |
| b) Transfers Out | | 7600-7629 | 1,761,000.00 | 1,000,000.00 | -43.2% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,498,215.00) | (1,000,000.00) | -33.3% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,498,215.00) | (1,000,000.00) | -33.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 4,373,056.66 | 2,874,841.66 | -34.3% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 4,373,056.66 | 2,874,841.66 | -34.3% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 4,373,056.66 | 2,874,841.66 | -34.3% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,874,841.66 | 1,874,841.66 | -34.8% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,874,841.66 | 1,874,841.66 | -34.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Balance | 0.00 | 0.00 |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,867.33 | 5,000.00 | -14.8% |
| 5) TOTAL, REVENUES | | | 5,867.33 | 5,000.00 | -14.8% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 0.00 | 0.00 | 0.0% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 5,867.33 | 5,000.00 | -14.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 580,000.00 | 580,000.00 | 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 | | | (580,000.00) | (580,000.00) | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (574,132.67) | (575,000.00) | 0.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 1,858,481.25 | 1,284,348.58 | -30.9% |
| b) Audit Adjustments | | | | | |
| | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | | | |
| | | | 1,858,481.25 | 1,284,348.58 | -30.9% |
| d) Other Restatements | | | | | |
| | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | | | |
| | | | 1,858,481.25 | 1,284,348.58 | -30.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | | | |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | | | |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | | | |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | | | |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | | | |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | | | |
| | | 9780 | 1,284,348.58 | 709,348.58 | -44.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | | | |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | | | |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,283,958.09 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 390.49 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | 0.00 | | |
| 10) TOTAL, ASSETS | | | 1,284,348.58 | | |
| 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) | | | 1,284,348.58 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Interest | | 8660 | 5,658.78 | 5,000.00 | -11.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 208.55 | 0.00 | -100.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 5,867.33 | 5,000.00 | -14.8% |
| TOTAL, REVENUES | | | 5,867.33 | 5,000.00 | -14.8% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 580,000.00 | 580,000.00 | 0.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 580,000.00 | 580,000.00 | 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% |
| CONTRIBUTIONS | | | | | |
| 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) | | | (580,000.00) | (580,000.00) | 0.0% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 5,867.33 | 5,000.00 | -14.8% |
| 5) TOTAL, REVENUES | | | 5,867.33 | 5,000.00 | -14.8% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 0.00 | 0.00 | 0.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 5,867.33 | 5,000.00 | -14.8% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 580,000.00 | 580,000.00 | 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 | | | (580,000.00) | (580,000.00) | 0.0% |

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Function

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (574,132.67) | (575,000.00) | 0.2% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,858,481.25 | 1,284,348.58 | -30.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,858,481.25 | 1,284,348.58 | -30.9% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,858,481.25 | 1,284,348.58 | -30.9% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,284,348.58 | 709,348.58 | -44.8% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Balance | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,166.45 | 5,000.00 | -30.2% |
| 5) TOTAL, REVENUES | | | 7,166.45 | 5,000.00 | -30.2% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 5,755.22 | 0.00 | -100.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 8,562.70 | 0.00 | -100.0% |
| 6) Capital Outlay | | 6000-6999 | 371,870.00 | 380,000.00 | 2.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 536,280.25 | 394,949.00 | -26.4% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 922,468.17 | 774,949.00 | -16.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (915,301.72) | (769,949.00) | -15.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 549,210.31 | 308,050.00 | -43.9% |
| b) Transfers Out | | 7600-7629 | 33,000.00 | 19,900.00 | -39.7% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 371,870.00 | 330,000.00 | -11.3% |
| 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 | | | 888,080.31 | 618,150.00 | -30.4% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (27,221.41) | (151,799.00) | 457.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,530,612.03 | 1,503,390.62 | -1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,530,612.03 | 1,503,390.62 | -1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,530,612.03 | 1,503,390.62 | -1.8% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,503,390.62 | 1,351,591.62 | -10.1% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 1,503,390.62 | 1,351,591.62 | -10.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,402,661.54 | | |
| 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 | 426.77 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 100,302.31 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 1,503,390.62 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 1,503,390.62 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes | | | | | |
| Other Restricted Levies Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,660.42 | 5,000.00 | -24.9% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 506.03 | 0.00 | -100.0% |
| Other Local Revenue All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 7,166.45 | 5,000.00 | -30.2% |
| TOTAL, REVENUES | | | 7,166.45 | 5,000.00 | -30.2% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 5,755.22 | 0.00 | -100.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 5,755.22 | 0.00 | -100.0% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 29.70 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 8,533.00 | 0.00 | -100.0% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 8,562.70 | 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 | 50,000.00 | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 371,870.00 | 330,000.00 | -11.3% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 371,870.00 | 380,000.00 | 2.2% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 52,578.12 | 54,758.00 | 4.1% |
| Other Debt Service - Principal | | 7439 | 483,702.13 | 340,191.00 | -29.7% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 536,280.25 | 394,949.00 | -26.4% |
| TOTAL, EXPENDITURES | | | 922,468.17 | 774,949.00 | -16.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 549,210.31 | 308,050.00 | -43.9% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 549,210.31 | 308,050.00 | -43.9% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 33,000.00 | 19,900.00 | -39.7% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 33,000.00 | 19,900.00 | -39.7% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| County School Bldg Aid | | 8961 | 0.00 | 0.00 | 0.0% |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 371,870.00 | 330,000.00 | -11.3% |
| (c) TOTAL, SOURCES | | | 371,870.00 | 330,000.00 | -11.3% |
| 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) | | | 888,080.31 | 618,150.00 | -30.4% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 7,166.45 | 5,000.00 | -30.2% |
| 5) TOTAL, REVENUES | | | 7,166.45 | 5,000.00 | -30.2% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 386,187.92 | 380,000.00 | -1.6% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 536,280.25 | 394,949.00 | -26.4% |
| 10) TOTAL, EXPENDITURES | | | 922,468.17 | 774,949.00 | -16.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (915,301.72) | (769,949.00) | -15.9% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 549,210.31 | 308,050.00 | -43.9% |
| b) Transfers Out | | 7600-7629 | 33,000.00 | 19,900.00 | -39.7% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 371,870.00 | 330,000.00 | -11.3% |
| 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 | | | 888,080.31 | 618,150.00 | -30.4% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (27,221.41) | (151,799.00) | 457.6% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,530,612.03 | 1,503,390.62 | -1.8% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,530,612.03 | 1,503,390.62 | -1.8% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,530,612.03 | 1,503,390.62 | -1.8% |
| 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) | | | 1,503,390.62 | 1,351,591.62 | -10.1% |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,503,390.62 | 1,351,591.62 | -10.1% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|---------------------------|--------------------|--------------------------------------|---------------------------|
| Total, Restricted Balance | | 0.00 | 0.00 |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 843,086.73 | 58,000.00 | -93.1% |
| 5) TOTAL, REVENUES | | | 843,086.73 | 58,000.00 | -93.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 37,029.71 | 75,000.00 | 102.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 34,632.63 | 10,202.00 | -70.5% |
| 6) Capital Outlay | | 6000-6999 | 99,172.10 | 386,000.00 | 289.2% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 31,460.13 | 31,461.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 202,294.57 | 502,663.00 | 148.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 640,792.16 | (444,663.00) | -169.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 640,792.16 | (444,663.00) | -169.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | | | | |
| | | 9791 | 1,094,194.39 | 1,734,986.55 | 58.6% |
| b) Audit Adjustments | | | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,094,194.39 | 1,734,986.55 | 58.6% |
| d) Other Restatements | | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,094,194.39 | 1,734,986.55 | 58.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,734,986.55 | 1,290,323.55 | -25.6% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | | | | |
| | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | | 0.00 | 0.00 | 0.0% |
| | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | | 0.00 | 0.00 | 0.0% |
| | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | | 0.00 | 0.00 | 0.0% |
| | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 0.00 | 0.00 | 0.0% |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | | 0.00 | 0.00 | 0.0% |
| | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | | 0.00 | 0.00 | 0.0% |
| | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | | 1,734,986.55 | 1,290,323.55 | -25.6% |
| | | 9780 | 1,734,986.55 | 1,290,323.55 | -25.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | | 0.00 | 0.00 | 0.0% |
| | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | | 0.00 | 0.00 | 0.0% |
| | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 1,758,012.94 | | |
| 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 | 15,121.62 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 1,773,134.56 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 36,881.38 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 1,266.63 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 38,148.01 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 1,734,986.55 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions | | | | | |
| Restricted Levies - Other | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| County and District Taxes | | | | | |
| Other Restricted Levies | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 8,385.97 | 8,000.00 | -4.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 112.33 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| Mitigation/Developer Fees | | 8681 | 834,588.43 | 50,000.00 | -94.0% |
| 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 | | | 843,086.73 | 58,000.00 | -93.1% |
| TOTAL, REVENUES | | | 843,086.73 | 58,000.00 | -93.1% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CERTIFICATED SALARIES | | | | | |
| Other Certificated Salaries | | 1900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CERTIFICATED SALARIES | | | 0.00 | 0.00 | 0.0% |
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 0.00 | 0.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 25,948.46 | 35,500.00 | 36.8% |
| Noncapitalized Equipment | | 4400 | 11,081.25 | 39,500.00 | 256.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 37,029.71 | 75,000.00 | 102.5% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 8,800.08 | 8,802.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 25,832.55 | 1,400.00 | -94.6% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 34,632.63 | 10,202.00 | -70.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 99,172.10 | 386,000.00 | 289.2% |
| 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 | | | 99,172.10 | 386,000.00 | 289.2% |
| 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 | 31,460.13 | 31,461.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 31,460.13 | 31,461.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 202,294.57 | 502,663.00 | 148.5% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 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% |

Unaudited Actuals
Capital Facilities Fund
Expenditures by Function

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 843,086.73 | 58,000.00 | -93.1% |
| 5) TOTAL, REVENUES | | | 843,086.73 | 58,000.00 | -93.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 170,834.44 | 471,202.00 | 175.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 31,460.13 | 31,461.00 | 0.0% |
| 10) TOTAL, EXPENDITURES | | | 202,294.57 | 502,663.00 | 148.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 640,792.16 | (444,663.00) | -169.4% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 640,792.16 | (444,663.00) | -169.4% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,094,194.39 | 1,734,986.55 | 58.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,094,194.39 | 1,734,986.55 | 58.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,094,194.39 | 1,734,986.55 | 58.6% |
| 2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance) | | | 1,734,986.55 | 1,290,323.55 | -25.6% |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 1,734,986.55 | 1,290,323.55 | -25.6% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Balance | 0.00 | 0.00 |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 441,605.90 | 6,000.00 | -98.6% |
| 5) TOTAL, REVENUES | | | 441,605.90 | 6,000.00 | -98.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 3,411.00 | New |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 4,442.88 | 5,000.00 | 12.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 26,589.00 | New |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 4,442.88 | 35,000.00 | 687.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 437,163.02 | (29,000.00) | -106.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 400,694.00 | 79,223.00 | -80.2% |
| 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 | | | (400,694.00) | (79,223.00) | -80.2% |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 36,469.02 | (108,223.00) | -396.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,140,417.57 | 2,176,886.59 | 1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,140,417.57 | 2,176,886.59 | 1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,140,417.57 | 2,176,886.59 | 1.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,176,886.59 | 2,068,663.59 | -5.0% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 0.00 | 0.00 | 0.0% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 2,176,886.59 | 2,068,663.59 | -5.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,176,251.55 | | |
| 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 | 770.14 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 2,177,021.69 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 135.10 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 135.10 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 2,176,886.59 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| FEMA | | 8281 | 0.00 | 0.00 | 0.0% |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Pass-Through Revenues from State Sources | | 8587 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | | 8590 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Community Redevelopment Funds Not Subject to RL Deduction | | 8625 | 431,230.98 | 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 | 10,208.18 | 6,000.00 | -41.2% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 166.74 | 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 | | | 441,605.90 | 6,000.00 | -98.6% |
| TOTAL, REVENUES | | | 441,605.90 | 6,000.00 | -98.6% |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| CLASSIFIED SALARIES | | | | | |
| Classified Support Salaries | | 2200 | 0.00 | 0.00 | 0.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 0.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 0.00 | 0.00 | 0.0% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 0.00 | 0.00 | 0.0% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 0.00 | 0.00 | 0.0% |
| OASDI/Medicare/Alternative | | 3301-3302 | 0.00 | 0.00 | 0.0% |
| Health and Welfare Benefits | | 3401-3402 | 0.00 | 0.00 | 0.0% |
| Unemployment Insurance | | 3501-3502 | 0.00 | 0.00 | 0.0% |
| Workers' Compensation | | 3601-3602 | 0.00 | 0.00 | 0.0% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 0.00 | 0.00 | 0.0% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 0.00 | 0.00 | 0.0% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 0.00 | 0.00 | 0.0% |
| Noncapitalized Equipment | | 4400 | 0.00 | 3,411.00 | New |
| TOTAL, BOOKS AND SUPPLIES | | | 0.00 | 3,411.00 | New |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 0.00 | 0.00 | 0.0% |
| 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 | 4,442.88 | 5,000.00 | 12.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 4,442.88 | 5,000.00 | 12.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 26,589.00 | New |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 26,589.00 | New |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 4,442.88 | 35,000.00 | 687.8% |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| From: General Fund/CSSF | | 8912 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund/CSSF | | 7612 | 300,000.00 | 0.00 | -100.0% |
| To: State School Building Fund/ County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.0% |
| To: Deferred Maintenance Fund | | 7615 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 100,694.00 | 79,223.00 | -21.3% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 400,694.00 | 79,223.00 | -80.2% |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale/Lease- Purchase of Land/Buildings | | 8953 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.0% |
| Proceeds from Capital Leases | | 8972 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (400,694.00) | (79,223.00) | -80.2% |

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

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 441,605.90 | 6,000.00 | -98.6% |
| 5) TOTAL REVENUES | | | 441,605.90 | 6,000.00 | -98.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 4,442.88 | 35,000.00 | 687.8% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL EXPENDITURES | | | 4,442.88 | 35,000.00 | 687.8% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 437,163.02 | (29,000.00) | -106.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 400,694.00 | 79,223.00 | -80.2% |
| 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 | | | (400,694.00) | (79,223.00) | -80.2% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 36,469.02 | (108,223.00) | -396.8% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 2,140,417.57 | 2,176,886.59 | 1.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 2,140,417.57 | 2,176,886.59 | 1.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 2,140,417.57 | 2,176,886.59 | 1.7% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 2,176,886.59 | 2,068,663.59 | -5.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 884,332.03 | 755,080.00 | -14.6% |
| 5) TOTAL, REVENUES | | | 884,332.03 | 755,080.00 | -14.6% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 0.00 | 0.00 | 0.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 96,209.29 | 106,358.00 | 10.5% |
| 6) Capital Outlay | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 720,297.41 | 719,909.00 | -0.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 816,506.70 | 826,267.00 | 1.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 67,825.33 | (71,187.00) | -205.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 29,054.64 | 32,000.00 | 10.1% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (29,054.64) | (32,000.00) | 10.1% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 38,770.69 | (103,187.00) | -366.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,494,565.18 | 1,533,335.87 | 2.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,494,565.18 | 1,533,335.87 | 2.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,494,565.18 | 1,533,335.87 | 2.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,533,335.87 | 1,430,148.87 | -6.7% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 1,533,335.87 | 1,430,148.87 | -6.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 14,465.44 | | |
| 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 | 3,123,822.92 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 8.74 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 3,138,297.10 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 15,581.69 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 1,589,379.54 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 1,604,961.23 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 1,533,335.87 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions 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 | 959,978.19 | 885,000.00 | -7.8% |
| 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 | 99.63 | 80.00 | -19.7% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | |
| | | 8662 | 1.73 | 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 | (75,747.52) | (130,000.00) | 71.6% |
| TOTAL, OTHER LOCAL REVENUE | | | 884,332.03 | 755,080.00 | -14.6% |
| TOTAL, REVENUES | | | 884,332.03 | 755,080.00 | -14.6% |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and Operating Expenditures | | 5800 | 96,209.29 | 106,358.00 | 10.5% |
| Communications | | 5900 | 0.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 96,209.29 | 106,358.00 | 10.5% |
| CAPITAL OUTLAY | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 0.00 | 0.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 0.00 | 0.00 | 0.0% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Other Transfers Out | | | | | |
| Transfers of Pass-Through Revenues To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | |
| Repayment of State School Building Fund Aid - Proceeds from Bonds | | 7435 | 0.00 | 0.00 | 0.0% |
| Debt Service - Interest | | 7438 | 510,725.46 | 498,893.00 | -2.3% |
| Other Debt Service - Principal | | 7439 | 209,571.95 | 221,016.00 | 5.5% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 720,297.41 | 719,909.00 | -0.1% |
| TOTAL, EXPENDITURES | | | 816,506.70 | 826,267.00 | 1.2% |

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

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Proceeds | | | | | |
| Proceeds from Sale of Bonds | | 8951 | 0.00 | 0.00 | 0.0% |
| 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 | 29,054.64 | 32,000.00 | 10.1% |
| (d) TOTAL, USES | | | 29,054.64 | 32,000.00 | 10.1% |
| 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) | | | | | |
| | | | (29,054.64) | (32,000.00) | 10.1% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 884,332.03 | 755,080.00 | -14.6% |
| 5) TOTAL, REVENUES | | | 884,332.03 | 755,080.00 | -14.6% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 96,209.29 | 106,358.00 | 10.5% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 720,297.41 | 719,909.00 | -0.1% |
| 10) TOTAL, EXPENDITURES | | | 816,506.70 | 826,267.00 | 1.2% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 67,825.33 | (71,187.00) | -205.0% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 29,054.64 | 32,000.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (29,054.64) | (32,000.00) | 0.0% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | 38,770.69 | (103,187.00) | -366.1% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,494,565.18 | 1,533,335.87 | 2.6% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,494,565.18 | 1,533,335.87 | 2.6% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,494,565.18 | 1,533,335.87 | 2.6% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 1,533,335.87 | 1,430,148.87 | -6.7% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 1,533,335.87 | 1,430,148.87 |
| Total, Restricted Balance | | <u>1,533,335.87</u> | <u>1,430,148.87</u> |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 29,657.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,146,930.00 | 3,401,183.00 | 8.1% |
| 5) TOTAL, REVENUES | | | 3,176,587.00 | 3,401,183.00 | 7.1% |
| B. EXPENDITURES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 0.00 | 0.00 | 0.0% |
| 3) Employee Benefits | | 3000-3999 | 0.00 | 0.00 | 0.0% |
| 4) Books and Supplies | | 4000-4999 | 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 | 3,795,481.00 | 3,244,456.00 | -14.5% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 3,795,481.00 | 3,244,456.00 | -14.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (618,894.00) | 156,727.00 | -125.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 15.00 | 0.00 | -100.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 15.00 | 0.00 | -100.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (618,879.00) | 156,727.00 | -125.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,095,367.00 | 2,479,088.00 | -19.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,095,367.00 | 2,479,088.00 | -19.9% |
| d) Other Restatements | | 9795 | 2,600.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,097,967.00 | 2,479,088.00 | -20.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | 2,479,088.00 | 2,635,815.00 | 6.3% |
| Components of Ending Fund Balance | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | 2,479,088.00 | 2,635,815.00 | 6.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 2,478,017.00 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 0.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 1,071.00 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 0.00 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | 9400 | | | |
| 10) TOTAL, ASSETS | | | 2,479,088.00 | | |
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 0.00 | | |
| 4) Current Loans | | 9640 | 0.00 | | |
| 5) Deferred Revenue | | 9650 | 0.00 | | |
| 6) Long-Term Liabilities | | 9660 | | | |
| 7) TOTAL, LIABILITIES | | | 0.00 | | |
| I. FUND EQUITY | | | | | |
| Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7) | | | 2,479,088.00 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| FEDERAL REVENUE | | | | | |
| Other Federal Revenue | | 8290 | 0.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 0.00 | 0.0% |
| OTHER STATE REVENUE | | | | | |
| Tax Relief Subventions Voted Indebtedness Levies | | | | | |
| Homeowners' Exemptions | | 8571 | 29,657.00 | 0.00 | -100.0% |
| Other Subventions/In-Lieu Taxes | | 8572 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER STATE REVENUE | | | 29,657.00 | 0.00 | -100.0% |
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue County and District Taxes Voted Indebtedness Levies | | | | | |
| Secured Roll | | 8611 | 2,888,377.00 | 3,289,347.00 | 13.9% |
| Unsecured Roll | | 8612 | 148,977.00 | 0.00 | -100.0% |
| Prior Years' Taxes | | 8613 | 84,540.00 | 71,418.00 | -15.5% |
| Supplemental Taxes | | 8614 | 18,389.00 | 32,332.00 | 75.8% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | 8629 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 6,647.00 | 8,086.00 | 21.6% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 3,146,930.00 | 3,401,183.00 | 8.1% |
| TOTAL, REVENUES | | | 3,176,587.00 | 3,401,183.00 | 7.1% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | |
| Debt Service | | | | | |
| Bond Redemptions | | 7433 | 2,220,000.00 | 1,735,000.00 | -21.8% |
| Bond Interest and Other Service Charges | | 7434 | 1,575,481.00 | 1,509,456.00 | -4.2% |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 3,795,481.00 | 3,244,456.00 | -14.5% |
| TOTAL, EXPENDITURES | | | 3,795,481.00 | 3,244,456.00 | -14.5% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | |
| To: General Fund | | 7614 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | |
| SOURCES | | | | | |
| Other Sources | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 15.00 | 0.00 | -100.0% |
| (c) TOTAL, SOURCES | | | 15.00 | 0.00 | -100.0% |
| USES | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.0% |
| 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) | | | | | |
| | | | 15.00 | 0.00 | -100.0% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 29,657.00 | 0.00 | -100.0% |
| 4) Other Local Revenue | | 8600-8799 | 3,146,930.00 | 3,401,183.00 | 8.1% |
| 5) TOTAL, REVENUES | | | 3,176,587.00 | 3,401,183.00 | 7.1% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 3,795,481.00 | 3,244,456.00 | -14.5% |
| 10) TOTAL, EXPENDITURES | | | 3,795,481.00 | 3,244,456.00 | -14.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | (618,894.00) | 156,727.00 | -125.3% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 15.00 | 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 | | | 15.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (618,879.00) | 156,727.00 | -125.3% |
| F. FUND BALANCE, RESERVES | | | | | |
| 1) Beginning Fund Balance | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 3,095,367.00 | 2,479,088.00 | -19.9% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 3,095,367.00 | 2,479,088.00 | -19.9% |
| d) Other Restatements | | 9795 | 2,600.00 | 0.00 | -100.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 3,097,967.00 | 2,479,088.00 | -20.0% |
| 2) Ending Balance, June 30 (E + F1e) | | | | | |
| Components of Ending Fund Balance) | | | | | |
| a) Nonspendable | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.0% |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | | | | |
| | | 9740 | 2,479,088.00 | 2,635,815.00 | 6.3% |
| c) Committed | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 0.00 | 0.00 | 0.0% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|---------------------------|------------------------|--------------------------------------|---------------------------|
| 9010 | Other Restricted Local | 2,479,088.00 | 2,635,815.00 |
| Total, Restricted Balance | | <u>2,479,088.00</u> | <u>2,635,815.00</u> |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,454,689.33 | 1,431,535.00 | -1.6% |
| 5) TOTAL, REVENUES | | | 1,454,689.33 | 1,431,535.00 | -1.6% |
| B. EXPENSES | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 0.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 66,744.86 | 93,625.00 | 40.3% |
| 3) Employee Benefits | | 3000-3999 | 25,692.55 | 33,598.00 | 30.8% |
| 4) Books and Supplies | | 4000-4999 | 68,952.68 | 162,444.00 | 135.6% |
| 5) Services and Other Operating Expenses | | 5000-5999 | 1,194,628.10 | 1,249,533.00 | 4.6% |
| 6) Depreciation | | 6000-6999 | 0.00 | 0.00 | 0.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299, 7400-7499 | 0.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | 0.00 | 0.00 | 0.0% |
| 9) TOTAL, EXPENSES | | | 1,356,018.19 | 1,539,200.00 | 13.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 98,671.14 | (107,665.00) | -209.1% |
| 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 | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4) | | | 98,671.14 | (107,665.00) | -209.1% |
| F. NET ASSETS/POSITION | | | | | |
| 1) Beginning Net Assets/Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,721,631.93 | 1,820,303.07 | 5.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,721,631.93 | 1,820,303.07 | 5.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Assets/Position (F1c + F1d) | | | 1,721,631.93 | 1,820,303.07 | 5.7% |
| 2) Ending Net Assets/Position, June 30 (E + F1e) | | | 1,820,303.07 | 1,712,638.07 | -5.9% |
| Components of Ending Net Assets/Position | | | | | |
| a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Assets/Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Assets/Position | | 9790 | 1,820,303.07 | 1,712,638.07 | -5.9% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| G. ASSETS | | | | | |
| 1) Cash | | | | | |
| a) in County Treasury | | 9110 | 3,121,845.40 | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | | |
| b) in Banks | | 9120 | 0.00 | | |
| c) in Revolving Fund | | 9130 | 0.00 | | |
| d) with Fiscal Agent | | 9135 | 75,000.00 | | |
| e) collections awaiting deposit | | 9140 | 0.00 | | |
| 2) Investments | | 9150 | 0.00 | | |
| 3) Accounts Receivable | | 9200 | 46,584.50 | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | | |
| 5) Due from Other Funds | | 9310 | 17,687.39 | | |
| 6) Stores | | 9320 | 0.00 | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | | |
| 8) Other Current Assets | | 9340 | 0.00 | | |
| 9) Fixed Assets | | | | | |
| a) Land | | 9410 | 0.00 | | |
| b) Land Improvements | | 9420 | 0.00 | | |
| c) Accumulated Depreciation - Land Improvements | | 9425 | 0.00 | | |
| d) Buildings | | 9430 | 0.00 | | |
| e) Accumulated Depreciation - Buildings | | 9435 | 0.00 | | |
| f) Equipment | | 9440 | 0.00 | | |
| g) Accumulated Depreciation - Equipment | | 9445 | 0.00 | | |
| h) Work in Progress | | 9450 | 0.00 | | |
| 10) TOTAL ASSETS | | | 3,261,117.29 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| H. LIABILITIES | | | | | |
| 1) Accounts Payable | | 9500 | 69,653.56 | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | | |
| 3) Due to Other Funds | | 9610 | 11,436.66 | | |
| 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 | 1,359,724.00 | | |
| 7) TOTAL, LIABILITIES | | | 1,440,814.22 | | |
| I. NET ASSETS/POSITION | | | | | |
| Net Assets/Position, June 30 (must agree with line F2) (G10 - H7) | | | 1,820,303.07 | | |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| OTHER LOCAL REVENUE | | | | | |
| Other Local Revenue | | | | | |
| Sales | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.0% |
| Interest | | 8660 | 14,194.11 | 11,860.00 | -16.4% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 281.00 | 0.00 | -100.0% |
| Fees and Contracts | | | | | |
| In-District Premiums/ Contributions | | 8674 | 1,360,213.85 | 1,365,504.00 | 0.4% |
| All Other Fees and Contracts | | 8689 | 77,745.37 | 54,171.00 | -30.3% |
| Other Local Revenue | | | | | |
| All Other Local Revenue | | 8699 | 2,255.00 | 0.00 | -100.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,454,689.33 | 1,431,535.00 | -1.6% |
| TOTAL, REVENUES | | | 1,454,689.33 | 1,431,535.00 | -1.6% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 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 | 7,397.96 | 1,500.00 | -79.7% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 47,797.90 | 79,548.00 | 66.4% |
| Clerical, Technical and Office Salaries | | 2400 | 11,549.00 | 12,577.00 | 8.9% |
| Other Classified Salaries | | 2900 | 0.00 | 0.00 | 0.0% |
| TOTAL, CLASSIFIED SALARIES | | | 66,744.86 | 93,625.00 | 40.3% |
| EMPLOYEE BENEFITS | | | | | |
| STRS | | 3101-3102 | 0.00 | 0.00 | 0.0% |
| PERS | | 3201-3202 | 6,883.57 | 10,091.00 | 46.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 5,186.65 | 7,251.00 | 39.8% |
| Health and Welfare Benefits | | 3401-3402 | 7,571.67 | 5,514.00 | -27.2% |
| Unemployment Insurance | | 3501-3502 | 1,046.81 | 1,454.00 | 38.9% |
| Workers' Compensation | | 3601-3602 | 761.08 | 1,142.00 | 50.0% |
| OPEB, Allocated | | 3701-3702 | 2,921.24 | 6,193.00 | 112.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 1,321.53 | 1,953.00 | 47.8% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 25,692.55 | 33,598.00 | 30.8% |
| BOOKS AND SUPPLIES | | | | | |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 50,935.65 | 93,710.00 | 84.0% |
| Noncapitalized Equipment | | 4400 | 18,017.03 | 68,734.00 | 281.5% |
| TOTAL, BOOKS AND SUPPLIES | | | 68,952.68 | 162,444.00 | 135.6% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| SERVICES AND OTHER OPERATING EXPENSES | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 0.00 | 0.0% |
| Travel and Conferences | | 5200 | 900.00 | 3,120.00 | 246.7% |
| Dues and Memberships | | 5300 | 0.00 | 500.00 | New |
| Insurance | | 5400-5450 | 520,496.25 | 583,000.00 | 12.0% |
| Operations and Housekeeping Services | | 5500 | 0.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 1,545.00 | 1,000.00 | -35.3% |
| Transfers of Direct Costs - Interfund | | 5750 | 48,923.46 | 64,263.00 | 31.4% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 622,065.57 | 596,350.00 | -4.1% |
| Communications | | 5900 | 697.82 | 1,300.00 | 86.3% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENSES | | | 1,194,628.10 | 1,249,533.00 | 4.6% |
| DEPRECIATION | | | | | |
| Depreciation Expense | | 6900 | 0.00 | 0.00 | 0.0% |
| TOTAL, DEPRECIATION | | | 0.00 | 0.00 | 0.0% |
| TOTAL, EXPENSES | | | 1,356,018.19 | 1,539,200.00 | 13.5% |

| Description | Resource Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| INTERFUND TRANSFERS | | | | | |
| INTERFUND TRANSFERS IN | | | | | |
| Other Authorized Interfund Transfers In | | 8919 | 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% |
| CONTRIBUTIONS | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | 0.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|--|----------------|---------------------|------------------------------|-------------------|-----------------------|
| A. REVENUES | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 0.00 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 0.00 | 0.00 | 0.0% |
| 4) Other Local Revenue | | 8600-8799 | 1,454,689.33 | 1,431,535.00 | -1.6% |
| 5) TOTAL, REVENUES | | | 1,454,689.33 | 1,431,535.00 | -1.6% |
| B. EXPENSES (Objects 1000-7999) | | | | | |
| 1) Instruction | 1000-1999 | | 0.00 | 0.00 | 0.0% |
| 2) Instruction - Related Services | 2000-2999 | | 0.00 | 0.00 | 0.0% |
| 3) Pupil Services | 3000-3999 | | 0.00 | 0.00 | 0.0% |
| 4) Ancillary Services | 4000-4999 | | 0.00 | 0.00 | 0.0% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 1,356,018.19 | 1,539,200.00 | 13.5% |
| 7) General Administration | 7000-7999 | | 0.00 | 0.00 | 0.0% |
| 8) Plant Services | 8000-8999 | | 0.00 | 0.00 | 0.0% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 0.00 | 0.00 | 0.0% |
| 10) TOTAL, EXPENSES | | | 1,356,018.19 | 1,539,200.00 | 13.5% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 98,671.14 | (107,665.00) | -209.1% |
| D. OTHER FINANCING SOURCES/USES | | | | | |
| 1) Interfund Transfers | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 0.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.0% |

| Description | Function Codes | Object Codes | 2011-12 Unaudited Actuals | 2012-13 Budget | Percent Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4) | | | 98,671.14 | (107,665.00) | -209.1% |
| F. NET ASSETS/POSITION | | | | | |
| 1) Beginning Net Assets/Position | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,721,631.93 | 1,820,303.07 | 5.7% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 1,721,631.93 | 1,820,303.07 | 5.7% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Net Assets/Position (F1c + F1d) | | | 1,721,631.93 | 1,820,303.07 | 5.7% |
| 2) Ending Net Assets/Position, June 30 (E + F1e) | | | 1,820,303.07 | 1,712,638.07 | -5.9% |
| Components of Ending Net Assets/Position | | | | | |
| a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets | | 9796 | 0.00 | 0.00 | 0.0% |
| b) Restricted Net Assets/Position | | 9797 | 0.00 | 0.00 | 0.0% |
| c) Unrestricted Net Assets/Position | | 9790 | 1,820,303.07 | 1,712,638.07 | -5.9% |

| Resource | Description | 2011-12 Unaudited Actuals | 2012-13 Budget |
|-----------------|---------------------------|--------------------------------------|---------------------------|
| | Total, Restricted Balance | 0.00 | 0.00 |

| Description | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | |
|---|---------------------------|------------|-------------------|-------------------|----------------------|-----------------------------|
| | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| ELEMENTARY | | | | | | |
| 1. General Education | | | 12,970.38 | 12,947.64 | 12,947.64 | 12,947.64 |
| a. Kindergarten | 1,398.76 | 1,401.07 | | | | |
| b. Grades One through Three | 4,321.95 | 4,313.47 | | | | |
| c. Grades Four through Six | 4,345.50 | 4,339.74 | | | | |
| d. Grades Seven and Eight | 2,903.27 | 2,897.84 | | | | |
| e. Opportunity Schools and Full-Day Opportunity Classes | | | | | | |
| f. Home and Hospital | 0.90 | 0.91 | | | | |
| g. Community Day School | | | | | | |
| 2. Special Education | | | | | | |
| a. Special Day Class | 378.28 | 378.07 | 378.28 | 377.66 | 377.66 | 377.66 |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) | 9.32 | 9.62 | 9.62 | 9.28 | 9.28 | 9.28 |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | | | | | | |
| 3. TOTAL, ELEMENTARY | 13,357.98 | 13,340.72 | 13,358.28 | 13,334.58 | 13,334.58 | 13,334.58 |
| HIGH SCHOOL | | | | | | |
| 4. General Education | | | | | | |
| a. Grades Nine through Twelve | | | | | | |
| b. Continuation Education | | | | | | |
| c. Opportunity Schools and Full-Day Opportunity Classes | | | | | | |
| d. Home and Hospital | | | | | | |
| e. Community Day School | | | | | | |
| 5. Special Education | | | | | | |
| a. Special Day Class | | | | | | |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7]) | | | | | | |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions | | | | | | |
| 6. TOTAL, HIGH SCHOOL | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| COUNTY SUPPLEMENT | | | | | | |
| 7. County Community Schools (EC 1982[a]) | | | | | | |
| a. Elementary | 42.86 | 39.23 | 42.86 | 42.86 | 42.86 | 42.86 |
| b. High School | | | | | | |
| 8. Special Education | | | | | | |
| a. Special Day Class - Elementary | 3.67 | 3.60 | 3.67 | 3.67 | 3.67 | 3.67 |
| b. Special Day Class - High School | | | | | | |
| c. Nonpublic, Nonsectarian Schools - Elementary | | | | | | |
| d. Nonpublic, Nonsectarian Schools - High School | | | | | | |
| e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary | | | | | | |
| f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School | | | | | | |
| 9. TOTAL, ADA REPORTED BY COUNTY OFFICES | 46.53 | 42.83 | 46.53 | 46.53 | 46.53 | 46.53 |
| 10. TOTAL, K-12 ADA (sum lines 3, 6, and 9) | 13,404.51 | 13,383.55 | 13,404.81 | 13,381.11 | 13,381.11 | 13,381.11 |
| 11. ADA for Necessary Small Schools also included in lines 3 and 6. | | | | | | |
| 12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS* | | | | | | |

| Description | 2011-12 Unaudited Actuals | | | 2012-13 Budget | | |
|--|---------------------------|------------|-------------------|-------------------|----------------------|-----------------------------|
| | P-2 ADA | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| CLASSES FOR ADULTS | | | | | | |
| 13. Concurrently Enrolled Secondary Students* | | | | | | |
| 14. Adults Enrolled, State Apportioned* | | | | | | |
| 15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study* | | | | | | |
| 16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15) | | | | | | |
| 17. Adults in Correctional Facilities | | | | | | |
| 18. TOTAL, ADA (sum lines 10, 12, 16, and 17) | 13,404.51 | 13,383.55 | 13,404.81 | 13,381.11 | 13,381.11 | 13,381.11 |
| SUPPLEMENTAL INSTRUCTIONAL HOURS | | | | | | |
| 19. ELEMENTARY* | | | | | | |
| 20. HIGH SCHOOL* | | | | | | |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20) | | | | | | |
| COMMUNITY DAY SCHOOLS - Additional Funds | | | | | | |
| 22. ELEMENTARY | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | | | | | | |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| 23. HIGH SCHOOL | | | | | | |
| a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only | | | | | | |
| b. 7th & 8th Hour Pupil Hours (Hours)* | | | | | | |
| CHARTER SCHOOLS | | | | | | |
| 24. Charter ADA Funded Through the Block Grant | | | | | | |
| a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL) | | | | | | |
| b. All Other Block Grant Funded Charters | | | | | | |
| 25. Charter ADA Funded Through the Revenue Limit | | | | | | |
| 26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27. SUPPLEMENTAL INSTRUCTIONAL HOURS* | | | | | | |
| BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER | | | | | | |
| 28. Regular Elementary and High School ADA (SB 937) | | | | | | |

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

Unaudited Actuals
2011-12 Unaudited Actuals
Schedule of Capital Assets

30 66506 0000000
Form ASSET

Fullerton Elementary
Orange County

| | Unaudited Balance July 1 | Audit Adjustments/ Restatements | Audited Balance July 1 | Increases | Decreases | Ending Balance June 30 |
|---|--------------------------|---------------------------------|------------------------|-----------|-----------|------------------------|
| Governmental Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | 9,198,654.95 | | 9,198,654.95 | | | 9,198,654.95 |
| Work in Progress | | 0.00 | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | 9,198,654.95 | 0.00 | 9,198,654.95 | 0.00 | 0.00 | 9,198,654.95 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 16,447,782.00 | | 16,447,782.00 | | | 16,447,782.00 |
| Buildings | 123,022,067.00 | | 123,022,067.00 | | | 123,022,067.00 |
| Equipment | 18,168,392.00 | | 18,168,392.00 | | | 18,168,392.00 |
| Total capital assets being depreciated | 157,638,241.00 | 0.00 | 157,638,241.00 | 0.00 | 0.00 | 157,638,241.00 |
| Accumulated Depreciation for: | | | | | | |
| Land Improvements | (16,255,971.00) | | (16,255,971.00) | | | (16,255,971.00) |
| Buildings | (31,675,485.00) | | (31,675,485.00) | | | (31,675,485.00) |
| Equipment | (9,173,317.00) | | (9,173,317.00) | | | (9,173,317.00) |
| Total accumulated depreciation | (57,104,773.00) | 0.00 | (57,104,773.00) | 0.00 | 0.00 | (57,104,773.00) |
| Total capital assets being depreciated, net | 100,533,468.00 | 0.00 | 100,533,468.00 | 0.00 | 0.00 | 100,533,468.00 |
| Governmental activity capital assets, net | 109,732,122.95 | 0.00 | 109,732,122.95 | 0.00 | 0.00 | 109,732,122.95 |
| Business-Type Activities: | | | | | | |
| Capital assets not being depreciated: | | | | | | |
| Land | | | 0.00 | | | 0.00 |
| Work in Progress | | | 0.00 | | | 0.00 |
| Total capital assets not being depreciated | | | 0.00 | | | 0.00 |
| Capital assets being depreciated: | | | | | | |
| Land Improvements | 0.00 | | 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 |

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) | 67.19% |
| | CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details. | \$0.00 |
| CORR | Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act). | |
| GANN | Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption. | \$0.00 |
| | Adjusted Appropriations Limit | \$71,904,311.85 |
| | Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132. | \$70,473,563.75 |
| ICR | Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval. | 5.25% |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met |
| | | |
| TRAN | Approved Transportation Expense - Home-to-School | \$953,251.16 |
| | 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]). | \$1,058,812.01 |

| FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) | NCLB: Title I Basic | ARRA: LEA Progr Impr Corr Action | Ed Job And Medicaid Asst | IDEA: Spec Ed Local Entitlement | ARRA: Spec Ed Local Entitlement SEC 611 | IDEA: Spec Ed Preschool SEC 619 | IDEA: Spec Ed Local Entitlement Part B |
|---|---------------------|-------------------------------------|-----------------------------|------------------------------------|---|------------------------------------|--|
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 283,161.00 | | | | 420,212.00 | | |
| 2. a. Current Year Award | 1,661,059.00 | 500,000.00 | 2,513,392.00 | 2,249,067.00 | | 67,693.00 | 168,487.00 |
| b. Transferability (NCLB) | 8,914.00 | | | | | | |
| c. Other Adjustments | | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 1,669,973.00 | 500,000.00 | 2,513,392.00 | 2,249,067.00 | 0.00 | 67,693.00 | 168,487.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 1,953,134.00 | 500,000.00 | 2,513,392.00 | 2,249,067.00 | 420,212.00 | 67,693.00 | 168,487.00 |
| REVENUES | | | | | | | |
| 5. Revenue Deferred from Prior Year | | | | | | | |
| 6. Cash Received in Current Year | 1,571,940.57 | 350,000.00 | 2,329,588.00 | 1,472,894.51 | 420,212.00 | 33,846.50 | 102,424.10 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 1,571,940.57 | 350,000.00 | 2,329,588.00 | 1,472,894.51 | 420,212.00 | 33,846.50 | 102,424.10 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,663,394.51 | 428,528.89 | 2,513,392.00 | 2,249,067.00 | 420,212.00 | 67,693.00 | 168,487.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 1,663,394.51 | 428,528.89 | 2,513,392.00 | 2,249,067.00 | 420,212.00 | 67,693.00 | 168,487.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12) | (91,453.94) | (78,528.89) | (183,804.00) | (776,172.49) | 0.00 | (33,846.50) | (66,062.90) |
| a. Deferred Revenue | | | | | | | |
| b. Accounts Payable | | | | | | | |
| c. Accounts Receivable | 91,453.94 | 78,528.89 | 183,804.00 | 776,172.49 | 0.00 | 33,846.50 | 66,062.90 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 289,739.49 | 71,471.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 289,739.49 | 71,471.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,663,394.51 | 428,528.89 | 2,513,392.00 | 2,249,067.00 | 420,212.00 | 67,693.00 | 168,487.00 |

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

| FEDERAL PROGRAM NAME | NCLB: Title II Teacher Quality | NCLB: Title II Admin. Training | Title II EETT Rnd 4 Formula | ARRA: Title II EETT Rnd 4 Competitive | Title III: Immigrant Ed Program | Title III: Limited English Proficient Student Program | Title X: McKinney Vento Homeless Assistance Grant |
|--|-----------------------------------|-----------------------------------|--------------------------------|--|------------------------------------|---|---|
| FEDERAL CATALOG NUMBER | 84,367 | 84,367 | 84,318 | 84,386 | 84,365 | 84,365 | 84,196 |
| RESOURCE CODE | 4035 | 4036 | 4045 | 4048 | 4201 | 4203 | 5630 |
| REVENUE OBJECT | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 | 8290 |
| LOCAL DESCRIPTION (if any) | 217 | 214 | 225 | 222 | 226 | 224 | 251 |
| AWARD | | | | | | | |
| 1. Prior Year Carryover | 96,987.00 | 6,000.00 | 15,316.00 | 4,365.00 | 40,335.00 | 188,641.00 | |
| 2. a. Current Year Award | 468,623.00 | | | | | 477,278.00 | 25,793.00 |
| b. Transferability (NCLB) | | | | | | | |
| c. Other Adjustments | 1,502.00 | | | | | | |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c) | 470,125.00 | 0.00 | 0.00 | 0.00 | 0.00 | 477,278.00 | 25,793.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1, 2d, & 3) | 567,112.00 | 6,000.00 | 15,316.00 | 4,365.00 | 40,335.00 | 665,919.00 | 25,793.00 |
| REVENUES | | | | | | | |
| 5. Revenue Deferred from Prior Year | | | | | 10,935.47 | | |
| 6. Cash Received in Current Year | 409,812.14 | 6,000.00 | 15,316.00 | 4,365.00 | 25,097.00 | 269,872.47 | 0.00 |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 409,812.14 | 6,000.00 | 15,316.00 | 4,365.00 | 36,032.47 | 269,872.47 | 0.00 |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 391,686.11 | 6,000.00 | 6,239.37 | 4,365.00 | 40,335.00 | 458,270.31 | 25,793.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 391,686.11 | 6,000.00 | 6,239.37 | 4,365.00 | 40,335.00 | 458,270.31 | 25,793.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12) | 18,126.03 | 0.00 | 9,076.63 | 0.00 | (4,302.53) | (188,397.84) | (25,793.00) |
| a. Deferred Revenue | 18,126.03 | | 9,076.63 | | | | |
| b. Accounts Payable | | 0.00 | | | | | |
| c. Accounts Receivable | | | | | 4,302.53 | 188,397.84 | 25,793.00 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 175,425.89 | 0.00 | 9,076.63 | 0.00 | 0.00 | 207,648.69 | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 175,425.89 | 0.00 | 9,076.63 | 0.00 | 0.00 | 207,648.69 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 391,686.11 | 6,000.00 | 6,239.37 | 4,365.00 | 40,335.00 | 458,270.31 | 25,793.00 |

Fullerton Elementary
 Orange County

| FEDERAL PROGRAM NAME | Project CREATE | TOTAL |
|--|----------------|----------------|
| FEDERAL CATALOG NUMBER | Arts Program | |
| RESOURCE CODE | 5810 | |
| REVENUE OBJECT | 8290 | |
| LOCAL DESCRIPTION (if any) | 258 | |
| AWARD | | |
| 1. Prior Year Carryover | | 1,055,017.00 |
| 2. a. Current Year Award | 320,531.00 | 8,451,923.00 |
| b. Transferability (NCLB) | | 0.00 |
| c. Other Adjustments | | 10,416.00 |
| d. Adj Curr Yr Award | | |
| (sum lines 2a, 2b, & 2c) | 320,531.00 | 8,462,339.00 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award | | |
| (sum lines 1, 2d, & 3) | 320,531.00 | 9,517,356.00 |
| REVENUES | | |
| 5. Revenue Deferred from Prior Year | | 10,935.47 |
| 6. Cash Received in Current Year | 195,291.27 | 7,206,659.56 |
| 7. Contributed Matching Funds | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 195,291.27 | 7,217,595.03 |
| EXPENDITURES | | |
| 9. Donor-Authorized Expenditures | 280,910.15 | 8,724,373.34 |
| 10. Non Donor-Authorized Expenditures | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 280,910.15 | 8,724,373.34 |
| 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) | (85,618.88) | (1,506,778.31) |
| a. Deferred Revenue | | 27,202.66 |
| b. Accounts Payable | | 0.00 |
| c. Accounts Receivable | 85,618.88 | 1,533,980.97 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 39,620.85 | 792,982.66 |
| 15. If Carryover is allowed, enter line 14 amount here | 39,620.85 | 792,982.66 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 280,910.15 | 8,724,373.34 |

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

| STATE PROGRAM NAME | ASES EZ Grant | Child Development Pre K Family Literacy | Child Development State Preschool | Child Development Pre K Program Material Support | Child Development Facilities Renovation Repair | Child Development Facilities Renovation Repair | IDEA: Spec Ed Low Incidence Entitlement |
|--|---------------|---|--------------------------------------|--|--|--|---|
| RESOURCE CODE | 6010 | 6050 | 6055 | 6052 | 6145 | 6145 | 6530 |
| REVENUE OBJECT | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 | 8590 |
| LOCAL DESCRIPTION (if any) | 329 | 12-318 | 12-310 | 12-311 | 12-301 | 12-308 | 244 |
| AWARD | | | | | | | |
| 1. a. Prior Year Carryover | | | | | | 31,416.00 | |
| 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 | 31,416.00 | 0.00 |
| 2. a. Current Year Award | 1,763,469.00 | 472,423.00 | 664,233.00 | 15,000.00 | 47,770.00 | | 5,972.00 |
| b. Other Adjustments | | | | | | | |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 1,763,469.00 | 472,423.00 | 664,233.00 | 15,000.00 | 47,770.00 | 0.00 | 5,972.00 |
| 3. Required Matching Funds/Other | | | | | | | |
| 4. Total Available Award (sum lines 1c, 2c, & 3) | 1,763,469.00 | 472,423.00 | 664,233.00 | 15,000.00 | 47,770.00 | 31,416.00 | 5,972.00 |
| REVENUES | | | | | | | |
| 5. Revenue Deferred from Prior Year | | | | | | | |
| 6. Cash Received in Current Year | 1,587,122.10 | 464,189.97 | 652,660.43 | 15,000.00 | 11,942.00 | 13,642.42 | (940.00) |
| 7. Contributed Matching Funds | | | | | | | |
| 8. Total Available (sum lines 5, 6, & 7) | 1,587,122.10 | 464,189.97 | 652,660.43 | 15,000.00 | 11,942.00 | 13,642.42 | (940.00) |
| EXPENDITURES | | | | | | | |
| 9. Donor-Authorized Expenditures | 1,763,469.01 | 472,423.00 | 664,233.00 | 15,000.00 | 0.00 | 22,621.99 | 5,032.00 |
| 10. Non Donor-Authorized Expenditures | | | | | | | |
| 11. Total Expenditures (lines 9 & 10) | 1,763,469.01 | 472,423.00 | 664,233.00 | 15,000.00 | 0.00 | 22,621.99 | 5,032.00 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | | | | |
| 13. Calculation of Deferred Revenue or A/P, & AVR amounts (line 8 minus line 9 plus line 12) | (176,346.91) | (8,233.03) | (11,572.57) | 0.00 | 11,942.00 | (8,979.57) | (5,972.00) |
| a. Deferred Revenue | | | | | 11,942.00 | | |
| b. Accounts Payable | 176,346.91 | 8,233.04 | 11,572.57 | 0.00 | | 8,979.57 | 5,972.00 |
| c. Accounts Receivable | | | | | | | |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | (0.01) | 0.00 | 0.00 | 0.00 | 47,770.00 | 8,794.01 | 940.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 0.00 | 0.00 | 0.00 | 47,770.00 | 8,794.01 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 1,763,469.01 | 472,423.01 | 664,233.00 | 15,000.00 | 0.00 | 22,621.99 | 5,032.00 |

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

| STATE PROGRAM NAME | IDEA: Spec Ed Low Incidence Equipmnt | IDEA: Personnel Staff Development | Tobacco Use Prevention (TUPE) | TOTAL |
|--|--------------------------------------|-----------------------------------|-------------------------------|--------------|
| RESOURCE CODE | 6530 | 6535 | 6690 | |
| REVENUE OBJECT | 8590 | 8590 | 8590 | |
| LOCAL DESCRIPTION (if any) | 247 | 246 | 351 | |
| AWARD | | | | |
| 1. a. Prior Year Carryover | | | | 31,416.00 |
| b. Restr Bal Transfers (Obj 8997) | | | | 0.00 |
| c. Adjusted Prior Year Carryover (sum lines 1a & 1b) | 0.00 | 0.00 | 0.00 | 31,416.00 |
| 2. a. Current Year Award | 15,510.00 | 3,742.00 | 4,500.00 | 2,992,619.00 |
| b. Other Adjustments | | | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 15,510.00 | 3,742.00 | 4,500.00 | 2,992,619.00 |
| 3. Required Matching Funds/Other | | | | 0.00 |
| 4. Total Available Award (sum lines 1c, 2c, & 3) | 15,510.00 | 3,742.00 | 4,500.00 | 3,024,035.00 |
| REVENUES | | | | |
| 5. Revenue Deferred from Prior Year | | | | 0.00 |
| 6. Cash Received in Current Year | 11,786.10 | 2,806.50 | 2,250.00 | 2,760,459.52 |
| 7. Contributed Matching Funds | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 11,786.10 | 2,806.50 | 2,250.00 | 2,760,459.52 |
| EXPENDITURES | | | | |
| 9. Donor-Authorized Expenditures | 15,510.00 | 3,742.00 | 2,807.97 | 2,964,838.97 |
| 10. Non Donor-Authorized Expenditures | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 15,510.00 | 3,742.00 | 2,807.97 | 2,964,838.97 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments | | | | 0.00 |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12) | (3,723.90) | (935.50) | (557.97) | (204,379.45) |
| a. Deferred Revenue | | | | 11,942.00 |
| b. Accounts Payable | | | | 0.00 |
| c. Accounts Receivable | 3,723.94 | 935.50 | 557.97 | 216,321.50 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.00 | 0.00 | 1,692.03 | 59,196.03 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 0.00 | 1,692.03 | 58,256.04 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 15,510.04 | 3,742.00 | 2,807.97 | 2,964,839.02 |

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

Fullerton Elementary
Orange County

| LOCAL PROGRAM NAME | Learning Specialist | EISS | PBIS | Social Service Assistant | Nurse Expansion Program | TOTAL |
|--|---------------------|-------------|-----------|--------------------------|-------------------------|--------------|
| RESOURCE CODE | 9010 | 9010 | 9010 | 9010 | 9010 | |
| REVENUE OBJECT | 8699 | 8677 | 8699 | 8699 | 8699 | |
| LOCAL DESCRIPTION (if any) | 275 | 340 | 391 | 392 | 394 | |
| AWARD | | | | | | |
| 1. a. Prior Year Carryover | 2,100.00 | | | 3,826.00 | 2,400.00 | 8,326.00 |
| b. Restr Bal Transfers (Obj 8997) | | | | | | 0.00 |
| c. Adj Prior Year Carryover (sum lines 1a & 1b) | 2,100.00 | 0.00 | 0.00 | 3,826.00 | 2,400.00 | 8,326.00 |
| 2. a. Current Year Award | 87,550.00 | 37,629.00 | 36,000.00 | 81,317.00 | 150,000.00 | 392,496.00 |
| b. Other Adjustments | | (50.00) | | | | (50.00) |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 87,550.00 | 37,579.00 | 36,000.00 | 81,317.00 | 150,000.00 | 392,446.00 |
| 3. Required Matching Funds/Other | | | | | | 0.00 |
| 4. Total Available Award (sum lines 1c, 2c, & 3) | 89,650.00 | 37,579.00 | 36,000.00 | 85,143.00 | 152,400.00 | 400,772.00 |
| REVENUES | | | | | | |
| 5. Revenue Deferred from Prior Year | | | | | | 0.00 |
| 6. Cash Received in Current Year | 50,089.78 | 20,470.65 | 22,732.72 | 38,965.00 | 100,477.27 | 232,735.42 |
| 7. Contributed Matching Funds | | | | | | 0.00 |
| 8. Total Available (sum lines 5, 6, & 7) | 50,089.78 | 20,470.65 | 22,732.72 | 38,965.00 | 100,477.27 | 232,735.42 |
| EXPENDITURES | | | | | | |
| 9. Donor-Authorized Expenditures | 89,649.78 | 37,579.09 | 23,473.49 | 85,142.94 | 152,400.25 | 388,245.55 |
| 10. Non Donor-Authorized Expenditures | | | | | | 0.00 |
| 11. Total Expenditures (lines 9 & 10) | 89,649.78 | 37,579.09 | 23,473.49 | 85,142.94 | 152,400.25 | 388,245.55 |
| 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) | (39,560.00) | (17,108.44) | (740.77) | (46,177.94) | (51,922.98) | (155,510.13) |
| a. Deferred Revenue | | | | | | 0.00 |
| b. Accounts Payable | 39,560.00 | 17,108.44 | 740.77 | 46,177.94 | 51,922.98 | 155,510.13 |
| c. Accounts Receivable | | (0.09) | 12,526.51 | 0.06 | (0.25) | 12,526.45 |
| 14. Unused Grant Award Calculation (line 4 minus line 9) | 0.22 | | | | | 0.00 |
| 15. If Carryover is allowed, enter line 14 amount here | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 89,649.78 | 37,579.09 | 23,473.49 | 85,142.94 | 152,400.25 | 388,245.55 |

| FEDERAL PROGRAM NAME | Medical Reimbursement | TOTAL |
|--|-----------------------|------------|
| FEDERAL CATALOG NUMBER | 93.778 | |
| RESOURCE CODE | 5640 | |
| REVENUE OBJECT | 8290 | |
| LOCAL DESCRIPTION (if any) | 255 | |
| AWARD | | |
| 1. Prior Year Restricted Ending Balance | 236,233.00 | 236,233.00 |
| 2. a. Current Year Award | 334,145.00 | 334,145.00 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 334,145.00 | 334,145.00 |
| 3. Required Matching Funds/Other (sum lines 1, 2c, & 3) | | 0.00 |
| 4. Total Available Award | 570,378.00 | 570,378.00 |
| REVENUES | | |
| 5. Cash Received in Current Year | 334,144.71 | 334,144.71 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.29 | 0.29 |
| b. Noncurrent Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.29 | 0.29 |
| 8. Contributed Matching Funds | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 334,145.00 | 334,145.00 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | 269,536.96 | 269,536.96 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 269,536.96 | 269,536.96 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 300,841.04 | 300,841.04 |

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

| STATE PROGRAM NAME | Prop 20 Lottery | Special Education | Special Education Mental Health Services | Economic Impact Aid | Transportation Home To School | Transportation Special Education | Quality Investment Act |
|---|-----------------|-------------------|--|------------------------|----------------------------------|-------------------------------------|---------------------------|
| RESOURCE CODE | 6300 | 6500 | 6512 | 7090 | 7230 | 7240 | 7400 |
| REVENUE OBJECT | 8560 | 87XX | 8590 | 8311 | 8311 | 8311 | 8590 |
| LOCAL DESCRIPTION (if any) | 812 | 150 | 504 | 302 | 565 | 566 | 369 |
| AWARD | | | | | | | |
| 1. a. Prior Year Restricted Ending Balance | 250,994.00 | 133,312.82 | | 712,107.23 | | | 44,848.17 |
| b. Restir Bal Transfers (Obj 8997) | | | | | | | |
| c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) | 250,994.00 | 133,312.82 | 0.00 | 712,107.23 | 0.00 | 0.00 | 44,848.17 |
| 2. a. Current Year Award | 366,243.73 | 8,641,979.00 | 2,205.77 | 2,059,742.00 | 408,365.00 | 609,672.00 | 455,800.00 |
| b. Other Adjustments | 32,751.66 | | | | 100,817.78 | 4,529.00 | (12,102.00) |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 398,995.39 | 8,641,979.00 | 2,205.77 | 2,059,742.00 | 509,182.78 | 614,201.00 | 443,698.00 |
| 3. Required Matching Funds/Other | | | | | 415,667.83 | 412,978.90 | |
| 4. Total Available Award (sum lines 1c, 2c, & 3) | 649,989.39 | 13,402,523.79 | 2,205.77 | 2,771,849.23 | 924,850.61 | 1,027,179.90 | 488,546.17 |
| REVENUES | | | | | | | |
| 5. Cash Received in Current Year | 231,980.39 | 7,831,894.50 | 2,205.77 | 2,059,742.00 | 509,182.78 | 609,672.00 | 455,800.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | | | | | | (12,102.00) |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 167,015.00 | 810,084.50 | 0.00 | 0.00 | 0.00 | 4,529.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | | | | | | |
| c. Current Accounts Receivable (line 7a minus line 7b) | 167,015.00 | 810,084.50 | 0.00 | 0.00 | 0.00 | 4,529.00 | 0.00 |
| 8. Contributed Matching Funds | | 4,627,231.97 | | | 415,667.83 | 412,978.80 | |
| 9. Total Available (sum lines 5, 7c, & 8) | 398,995.39 | 13,269,210.97 | 2,205.77 | 2,059,742.00 | 924,850.61 | 1,027,179.80 | 455,800.00 |
| EXPENDITURES | | | | | | | |
| 10. Donor-Authorized Expenditures | 46,871.25 | 13,402,523.79 | | 2,177,525.36 | 924,850.61 | 1,027,179.90 | 488,546.17 |
| 11. Non Donor-Authorized Expenditures | | | | | | | |
| 12. Total Expenditures (line 10 plus line 11) | 46,871.25 | 13,402,523.79 | 0.00 | 2,177,525.36 | 924,850.61 | 1,027,179.90 | 488,546.17 |
| RESTRICTED ENDING BALANCE | | | | | | | |
| 13. Current Year (line 4 minus line 10) | 603,118.14 | 0.00 | 2,205.77 | 594,323.87 | 0.00 | 0.00 | 0.00 |

| STATE PROGRAM NAME | Maintenance | TOTAL |
|--|-----------------|---------------|
| RESOURCE CODE | 8150 | |
| REVENUE OBJECT | 8980 | |
| LOCAL DESCRIPTION (if any) | 533 / 534 / 540 | |
| AWARD | | |
| 1. a. Prior Year Restricted Ending Balance | | 1,141,262.22 |
| b. Restr Bal Transfers (Obj 8997) | | 0.00 |
| c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) | | 1,141,262.22 |
| 2. a. Current Year Award | 0.00 | 12,544,007.50 |
| b. Other Adjustments | | 125,996.44 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 12,670,003.94 |
| 3. Required Matching Funds/Other | 1,982,656.97 | 7,438,535.67 |
| 4. Total Available Award (sum lines 1c, 2c, & 3) | 1,982,656.97 | 21,249,801.83 |
| REVENUES | | |
| 5. Cash Received in Current Year | | 11,700,477.44 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | (12,102.00) |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 981,628.50 |
| b. Noncurrent Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 981,628.50 |
| 8. Contributed Matching Funds | 1,982,656.97 | 7,438,535.57 |
| 9. Total Available (sum lines 5, 7c, & 8) | 1,982,656.97 | 20,120,641.51 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | 1,982,656.97 | 20,050,154.05 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 1,982,656.97 | 20,050,154.05 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 1,199,647.78 |

| LOCAL PROGRAM NAME | California Tech Assistance | TOTAL |
|--|----------------------------|-----------|
| RESOURCE CODE | 9010 | |
| REVENUE OBJECT | 8677 | |
| LOCAL DESCRIPTION (if any) | 320 | |
| AWARD | | |
| 1. a. Prior Year Restricted Ending Balance | 40,731.00 | 40,731.00 |
| b. Restr Bal Transfers (Obj 8997) | | 0.00 |
| c. Adj PY Restricted Ending Bal (sum lines 1a & 1b) | 40,731.00 | 40,731.00 |
| 2. a. Current Year Award | | 0.00 |
| b. Other Adjustments | | 0.00 |
| c. Adj Curr Yr Award (sum lines 2a & 2b) | 0.00 | 0.00 |
| 3. Required Matching Funds/Other | | 0.00 |
| 4. Total Available Award (sum lines 1c, 2c, & 3) | 40,731.00 | 40,731.00 |
| REVENUES | | |
| 5. Cash Received in Current Year | 0.00 | 0.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments | | 0.00 |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6) | 0.00 | 0.00 |
| b. Noncurrent Accounts Receivable | | 0.00 |
| c. Current Accounts Receivable (line 7a minus line 7b) | 0.00 | 0.00 |
| 8. Contributed Matching Funds | | 0.00 |
| 9. Total Available (sum lines 5, 7c, & 8) | 0.00 | 0.00 |
| EXPENDITURES | | |
| 10. Donor-Authorized Expenditures | 40,731.00 | 40,731.00 |
| 11. Non Donor-Authorized Expenditures | | 0.00 |
| 12. Total Expenditures (line 10 plus line 11) | 40,731.00 | 40,731.00 |
| RESTRICTED ENDING BALANCE | | |
| 13. Current Year (line 4 minus line 10) | 0.00 | 0.00 |

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) | EDP No. |
|--|----------------------------|---------|-----------------------------|---------|--|---------|--|---|---------|--|---------|
| 1000 - Certificated Salaries | 51,555,980.12 | 301 | 0.00 | 303 | 51,555,980.12 | 305 | 1,786,437.63 | | 307 | 49,769,542.49 | 309 |
| 2000 - Classified Salaries | 15,411,824.58 | 311 | 735.46 | 313 | 15,411,089.12 | 315 | 2,062,037.63 | | 317 | 13,349,051.49 | 319 |
| 3000 - Employee Benefits (Excluding 3800) | 21,528,075.94 | 321 | 951,916.58 | 323 | 20,576,159.36 | 325 | 691,467.27 | | 327 | 19,884,692.09 | 329 |
| 4000 - Books, Supplies Equip Replace. (6500) | 4,636,126.94 | 331 | 0.00 | 333 | 4,636,126.94 | 335 | 504,063.94 | | 337 | 4,132,063.00 | 339 |
| 5000 - Services... & 7300 - Indirect Costs | 6,581,049.51 | 341 | 0.00 | 343 | 6,581,049.51 | 345 | 1,449,032.96 | | 347 | 5,132,016.55 | 349 |
| TOTAL | | | | | 98,760,405.05 | 365 | | | TOTAL | 92,267,365.62 | 369 |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999) | | Object | EDP No. |
|---|--|-------------|---------|
| 1. Teacher Salaries as Per EC 41011. | | 1100 | 375 |
| 2. Salaries of Instructional Aides Per EC 41011. | | 2100 | 380 |
| 3. STRS. | | 3101 & 3102 | 382 |
| 4. PERS. | | 3201 & 3202 | 383 |
| 5. OASDI - Regular, Medicare and Alternative. | | 3301 & 3302 | 384 |
| 6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). | | 3401 & 3402 | 385 |
| 7. Unemployment Insurance. | | 3501 & 3502 | 390 |
| 8. Workers' Compensation Insurance. | | 3601 & 3602 | 392 |
| 9. OPEB, Active Employees (EC 41372). | | 3751 & 3752 | 393 |
| 10. Other Benefits (EC 22310). | | 3901 & 3902 | 393 |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). | | | 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. | | | 396 |
| 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. | | | 67.19% |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X'). | | | |

| PART III: DEFICIENCY AMOUNT | |
|---|---------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. | |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) | 60.00% |
| 2. Percentage spent by this district (Part II, Line 15) | 67.19% |
| 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). | 92,267,365.62 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) | 0.00 |

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

Fullerton Elementary
Orange County

30 66506 000000C
Form DEBT

| | 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 | 41,760,458.00 | | 41,760,458.00 | | 2,220,000.00 | 39,540,458.00 | 1,735,000.00 |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | 6,670,000.00 | | 6,670,000.00 | 6,935,000.00 | 6,835,000.00 | 6,770,000.00 | 300,000.00 |
| Capital Leases Payable | 835,383.00 | | 835,383.00 | 371,870.00 | 483,702.00 | 723,551.00 | 356,106.00 |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | 20,448,556.80 | | 20,448,556.80 | | 1,363,704.00 | 19,084,852.80 | 945,084.00 |
| Net OPEB Obligation | 2,070,677.00 | | 2,070,677.00 | 838,633.00 | | 2,909,310.00 | |
| Compensated Absences Payable | 1,207,012.08 | | 1,207,012.08 | 0.00 | 0.00 | 1,207,012.08 | |
| Governmental activities long-term liabilities | 72,992,086.88 | 0.00 | 72,992,086.88 | 8,145,503.00 | 10,902,406.00 | 70,235,183.88 | 3,336,190.00 |
| Business-Type Activities: | | | | | | | |
| General Obligation Bonds Payable | | | 0.00 | | | 0.00 | |
| State School Building Loans Payable | | | 0.00 | | | 0.00 | |
| Certificates of Participation Payable | | | 0.00 | | | 0.00 | |
| Capital Leases Payable | | | 0.00 | | | 0.00 | |
| Lease Revenue Bonds Payable | | | 0.00 | | | 0.00 | |
| Other General Long-Term Debt | | | 0.00 | | | 0.00 | |
| Net OPEB Obligation | | | 0.00 | | | 0.00 | |
| Compensated Absences Payable | | | 0.00 | | | 0.00 | |
| Business-type activities long-term liabilities | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

| | 2011-12 Calculations | | | 2012-13 Calculations | | |
|--|------------------------|--------------|---------------------|------------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE) | 2010-11 Actual | | | 2011-12 Actual | | |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column) | 69,794,731.20 | | 69,794,731.20 | | | 71,904,311.85 |
| 2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column) | 13,337.84 | | 13,337.84 | | | 13,404.51 |
| ADJUSTMENTS TO PRIOR YEAR LIMIT | Adjustments to 2010-11 | | | Adjustments to 2011-12 | | |
| 3. District Lapses, Reorganizations and Other Transfers | | | | | | |
| 4. Temporary Voter Approved Increases | | | | | | |
| 5. Less: Lapses of Voter Approved Increases | | | | | | |
| 6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5) | | | 0.00 | | | 0.00 |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) | | | | | | |
| B. CURRENT YEAR GANN ADA (2011-12 data should tie to Principal Apportionment Attendance Software reports) | 2011-12 P2 Report | | | 2012-13 P2 Estimate | | |
| 1. Total K-12 ADA (Form A, Line 10) | 13,404.51 | | 13,404.51 | 13,381.11 | | 13,381.11 |
| 2. ROC/P ADA** | | | | | | |
| 3. Total Charter Schools ADA (Form A, Line 26) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 4. Total Supplemental Instructional Hours** | | | | | | |
| 5. Divide Line B4 by 700 (Round to 2 decimal places) | | | | | | |
| 6. TOTAL P2 ADA (Lines B1 through B3 plus B5) | | | 13,404.51 | | | 13,381.11 |
| OTHER ADA (From Principal Apportionment Attendance Software) | | | | | | |
| 7. Apprentice Hours - High School | | | | | | |
| 8. Divide Line B7 by 525 (Round to 2 decimal places) | | | 0.00 | | | 0.00 |
| 9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8) | | | 13,404.51 | | | 13,381.11 |
| C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62) | 2011-12 Actual | | | 2012-13 Budget | | |
| 1. Homeowners' Exemption (Object 8021) | 247,148.35 | | 247,148.35 | 247,149.00 | | 247,149.00 |
| 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) | 27,964,154.28 | | 27,964,154.28 | 28,510,206.00 | | 28,510,206.00 |
| 5. Unsecured Roll Taxes (Object 8042) | 1,135,429.95 | | 1,135,429.95 | 1,114,913.00 | | 1,114,913.00 |
| 6. Prior Years' Taxes (Object 8043) | 701,362.68 | | 701,362.68 | 647,521.00 | | 647,521.00 |
| 7. Supplemental Taxes (Object 8044) | 287,780.94 | | 287,780.94 | 287,780.00 | | 287,780.00 |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045) | (1,957,611.63) | | (1,957,611.63) | (2,114,145.00) | | (2,114,145.00) |
| 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. 8047 & 8625) | 329,329.97 | | 329,329.97 | 160,915.00 | | 160,915.00 |
| 12. Parcel Taxes (Object 8621) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15) | 28,707,594.54 | 0.00 | 28,707,594.54 | 28,854,339.00 | 0.00 | 28,854,339.00 |
| 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) | 28,707,594.54 | 0.00 | 28,707,594.54 | 28,854,339.00 | 0.00 | 28,854,339.00 |

| | 2011-12 Calculations | | | 2012-13 Calculations | | |
|--|----------------------|--------------|-----------------------|----------------------|--------------|-----------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| EXCLUDED APPROPRIATIONS | | | | | | |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts) | | | 948,139.21 | | | 958,444.00 |
| 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) | | | 948,139.21 | | | 958,444.00 |
| STATE AID RECEIVED (Funds 01, 09, and 62) | | | | | | |
| 24. Revenue Limit State Aid - Current Year (Object 8011) | 38,437,371.47 | | 38,437,371.47 | 38,624,386.00 | | 38,624,386.00 |
| 25. Revenue Limit State Aid - Prior Years (Object 8019) | 33,850.00 | | 33,850.00 | 0.00 | | 0.00 |
| 26. Supplemental Instruction - CY (Res. 0000, Object 8590)** | | 549,829.38 | 549,829.38 | | 547,852.00 | 547,852.00 |
| 27. Supplemental Instruction - PY (Res. 0000, Object 8590)** | | | 0.00 | | | 0.00 |
| 28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)** | | | 0.00 | | | 0.00 |
| 29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)** | | | 0.00 | | | 0.00 |
| 30. ROC/P Apportionment - CY (Res. 0000, Object 8590)** | | | 0.00 | | | 0.00 |
| 31. ROC/P Apportionment - PY (Res. 0000, Object 8590)** | | | 0.00 | | | 0.00 |
| 32. Charter Schs. Gen. Purpose Entitlement (Object 8015) | 0.00 | | 0.00 | 0.00 | | 0.00 |
| 33. Charter Schs. Categorical Block Grant (Object 8590)** | | | 0.00 | | | 0.00 |
| 34. Class Size Reduction, Grades K-3 (Object 8434) | 3,376,535.00 | | 3,376,535.00 | 3,000,000.00 | | 3,000,000.00 |
| 35. Class Size Reduction, Grade 9 (Object 8590)** | | | 0.00 | | | 0.00 |
| 36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35) | 41,847,756.47 | 549,829.38 | 42,397,585.85 | 41,624,386.00 | 547,852.00 | 42,172,238.00 |
| ADD BACK TRANSFERS TO COUNTY | | | | | | |
| 37. County Office Funds Transfer (Form RL, Line 32) | 229,542.00 | | 229,542.00 | 232,030.00 | | 232,030.00 |
| 38. TOTAL STATE AID (Lines C36 plus C37) | 42,077,298.47 | 549,829.38 | 42,627,127.85 | 41,856,416.00 | 547,852.00 | 42,404,268.00 |
| DATA FOR INTEREST CALCULATION | | | | | | |
| 39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) | 103,087,126.68 | | 103,087,126.68 | 98,030,532.00 | | 98,030,532.00 |
| 40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662) | 125,544.15 | | 125,544.15 | 80,000.00 | | 80,000.00 |
| APPROPRIATIONS LIMIT CALCULATIONS | | | | | | |
| D. PRELIMINARY APPROPRIATIONS LIMIT | | | 2011-12 Actual | | | 2012-13 Budget |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6) | | | 69,794,731.20 | | | 71,904,311.85 |
| 2. Inflation Adjustment | | | 1.0251 | | | 1.0377 |
| 3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places) | | | 1.0050 | | | 0.9983 |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3) | | | 71,904,311.85 | | | 74,488,258.73 |
| APPROPRIATIONS SUBJECT TO THE LIMIT | | | | | | |
| 5. Local Revenues Excluding Interest (Line C18) | | | 28,707,594.54 | | | 28,854,339.00 |
| 6. Preliminary State Aid Calculation | | | | | | |
| a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero) | | | 1,608,541.20 | | | 1,605,733.20 |
| b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero) | | | 42,627,127.85 | | | 42,404,268.00 |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) | | | 42,627,127.85 | | | 42,404,268.00 |
| 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]) | | | 86,980.57 | | | 58,199.67 |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a) | | | 28,794,575.11 | | | 28,912,538.67 |
| 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) | | | 42,627,127.85 | | | 42,404,268.00 |
| 9. Total Appropriations Subject to the Limit | | | | | | |
| a. Local Revenues (Line D7b) | | | 28,794,575.11 | | | |
| b. State Subventions (Line D8) | | | 42,627,127.85 | | | |
| c. Less: Excluded Appropriations (Line C23) | | | 948,139.21 | | | |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c) | | | 70,473,563.75 | | | |

| | 2011-12 Calculations | | | 2012-13 Calculations | | |
|---|-----------------------|--------------|---------------------|-----------------------|--------------|---------------------|
| | Extracted Data | Adjustments* | Entered Data/Totals | Extracted Data | Adjustments* | Entered Data/Totals |
| 10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814 | | | 0.00 | | | |
| Summary | 2011-12 Actual | | | 2012-13 Budget | | |
| 11. Adjusted Appropriations Limit (Lines D4 plus D10) | | | 71,904,311.85 | | | 74,488,258.73 |
| 12. Appropriations Subject to the Limit (Line D9d) | | | 70,473,563.75 | | | |

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

Susan Hume
Gann Contact Person

714-447-7412
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,031,827.50
- 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) 84,698,872.51

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.58%

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) | 4,009,381.78 |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10) | 0.00 |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999) | 48,027.36 |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999) | 81,469.34 |
| 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) | 284,659.06 |
| 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) | 4,423,537.54 |
| 9. Carry-Forward Adjustment (Part IV, Line F) | 934,924.55 |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9) | 5,358,462.09 |

B. Base Costs

| | |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100) | 69,391,520.76 |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100) | 11,786,421.70 |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100) | 5,398,617.66 |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100) | 0.00 |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100) | 0.00 |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100) | 0.00 |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4) | 891,254.28 |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3) | 9,000.00 |
| 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) | 1,475.17 |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 0.00 |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100; minus Part III, Line A5) | 7,666,711.32 |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6) | 0.00 |
| 13. Adjustment for Employment Separation Costs | |
| a. Less: Normal Separation Costs (Part II, Line A) | 0.00 |
| b. Plus: Abnormal or Mass Separation Costs (Part II, Line B) | 0.00 |
| 14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 0.00 |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 2,663,352.48 |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100) | 4,232,720.61 |
| 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) | 102,041,073.98 |

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18) 4.34%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 5.25%

Part IV - Carry-forward Adjustment

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

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

| | |
|---|-----------------------|
| A. Indirect costs incurred in the current year (Part III, Line A8) | <u>4,423,537.54</u> |
| B. Carry-forward adjustment from prior year(s) | |
| 1. Carry-forward adjustment from the second prior year | <u>(325,339.70)</u> |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any | <u>0.00</u> |
| C. Carry-forward adjustment for under- or over-recovery in the current year | |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.1%) times Part III, Line B18); zero if negative | <u>934,924.55</u> |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.1%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.1%) times Part III, Line B18); zero if positive | <u>0.00</u> |
| D. Preliminary carry-forward adjustment (Line C1 or C2) | <u>934,924.55</u> |
| E. Optional allocation of negative carry-forward adjustment over more than one year | |
| <p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p> | |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation: | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years: | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3 | <u>1</u> |
| F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected) | <u>934,924.55</u> |

Approved indirect cost rate: 3.10%
Highest rate used in any program: 3.10%

| Fund | Resource | Eligible Expenditures (Objects 1000-5999 except Object 5100) | Indirect Costs Charged (Objects 7310 and 7350) | Rate Used |
|------|----------|--|---|--------------|
| 01 | 3010 | 1,613,379.74 | 50,014.77 | 3.10% |
| 01 | 3185 | 415,643.92 | 12,884.97 | 3.10% |
| 01 | 3310 | 2,181,442.30 | 67,624.71 | 3.10% |
| 01 | 3313 | 407,577.02 | 12,634.88 | 3.10% |
| 01 | 3315 | 65,657.61 | 2,035.39 | 3.10% |
| 01 | 3320 | 163,420.95 | 5,066.05 | 3.10% |
| 01 | 4035 | 379,908.93 | 11,777.18 | 3.10% |
| 01 | 4036 | 5,819.59 | 180.41 | 3.10% |
| 01 | 4045 | 6,051.77 | 187.60 | 3.10% |
| 01 | 4048 | 4,233.75 | 131.25 | 3.10% |
| 01 | 4201 | 39,544.12 | 790.88 | 2.00% |
| 01 | 4203 | 449,284.62 | 8,985.69 | 2.00% |
| 01 | 5630 | 25,017.46 | 775.54 | 3.10% |
| 01 | 5810 | 176,748.93 | 5,479.22 | 3.10% |
| 01 | 6010 | 1,710,445.21 | 53,023.80 | 3.10% |
| 01 | 6535 | 3,629.47 | 112.53 | 3.10% |
| 01 | 6690 | 2,723.54 | 84.43 | 3.10% |
| 01 | 7090 | 2,114,102.29 | 63,423.07 | 3.00% |
| 01 | 7400 | 482,574.46 | 5,971.71 | 1.24% |
| 01 | 8150 | 1,923,042.64 | 59,614.33 | 3.10% |
| 01 | 9010 | 1,468,339.24 | 10,751.42 | 0.73% |
| 12 | 6050 | 458,218.24 | 14,204.77 | 3.10% |
| 12 | 6052 | 14,548.98 | 451.02 | 3.10% |
| 12 | 6055 | 644,260.91 | 19,972.09 | 3.10% |
| 13 | 5310 | 3,137,951.00 | 97,276.48 | 3.10% |

Unaudited Actuals
2011-12 Unaudited Actuals
LOTTERY REPORT
Revenues, Expenditures and
Ending Balances - All Funds

| Description | Object Codes | Lottery: Unrestricted (Resource 1100) | Transferred to Other Resources for Expenditure | Lottery: Instructional Materials (Resource 6300)* | Totals |
|--|---------------------------------------|---|--|--|--------------|
| A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR | | | | | |
| 1. Adjusted Beginning Fund Balance | 9791-9795 | 0.00 | | 250,994.38 | 250,994.38 |
| 2. State Lottery Revenue | 8560 | 1,700,614.34 | | 398,995.39 | 2,099,609.73 |
| 3. Other Local Revenue | 8600-8799 | 0.00 | | 0.00 | 0.00 |
| 4. Transfers from Funds of Lapsed/Reorganized Districts | 8965 | 0.00 | | 0.00 | 0.00 |
| 5. Contributions from Unrestricted Resources (Total must be zero) | 8980 | 0.00 | | | 0.00 |
| 6. Total Available (Sum Lines A1 through A5) | | 1,700,614.34 | 0.00 | 649,989.77 | 2,350,604.11 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | |
| 1. Certificated Salaries | 1000-1999 | 1,700,614.34 | | | 1,700,614.34 |
| 2. Classified Salaries | 2000-2999 | 0.00 | | | 0.00 |
| 3. Employee Benefits | 3000-3999 | 0.00 | | | 0.00 |
| 4. Books and Supplies | 4000-4999 | 0.00 | | 46,871.25 | 46,871.25 |
| 5. a. Services and Other Operating Expenditures (Resource 1100) | 5000-5999 | 0.00 | | | 0.00 |
| b. Services and Other Operating Expenditures (Resource 6300) | 5000-5999, except 5100, 5710, 5800 | | | | |
| c. Duplicating Costs for Instructional Materials (Resource 6300) | 5100, 5710, 5800 | | | | |
| 6. Capital Outlay | 6000-6999 | 0.00 | | | 0.00 |
| 7. Tuition | 7100-7199 | 0.00 | | | 0.00 |
| 8. Interagency Transfers Out | | | | | |
| a. To Other Districts, County Offices, and Charter Schools | 7211,7212,7221, 7222,7281,7282 | 0.00 | | | 0.00 |
| b. To JPAs and All Others | 7213,7223, 7283,7299 | 0.00 | | | 0.00 |
| 9. Transfers of Indirect Costs | 7300-7399 | | | | |
| 10. Debt Service | 7400-7499 | 0.00 | | | 0.00 |
| 11. All Other Financing Uses | 7630-7699 | 0.00 | | | 0.00 |
| 12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11) | | 1,700,614.34 | 0.00 | 46,871.25 | 1,747,485.59 |
| C. ENDING BALANCE | | | | | |
| (Must equal Line A6 minus Line B12) | 979Z | 0.00 | 0.00 | 603,118.52 | 603,118.52 |
| D. COMMENTS: | | | | | |

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

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

| Section I - Expenditures | Funds 01, 09, and 62 | | | 2011-12 Expenditures |
|--|---|---------------------------------------|---|----------------------|
| | Goals | Functions | Objects | |
| A. Total state, federal, and local expenditures (all resources) | All | All | 1000-7999 | 101,606,009.94 |
| B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405) | All | All | 1000-7999 | 8,993,910.21 |
| C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B) | | | | |
| 1. Community Services | All | 5000-5999 | 1000-7999 except 3801-3802 | 0.00 |
| 2. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 19,501.00 |
| 3. Debt Service | All | 9100 | 5400-5450, 5800, 7430- 7439 | 296,649.42 |
| 4. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| 5. Interfund Transfers Out | All | 9300 | 7600-7629 | 711,301.31 |
| 6. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| 7. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 except 3801-3802 | 0.00 |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received) | All | All | 8710 | 219,596.43 |
| 9. PERS Reduction | All | All | 3801-3802 | 185,671.49 |
| 10. Supplemental expenditures made as a result of a Presidentially declared disaster | Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2. | | | |
| 11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10) | | | | 1,432,719.65 |
| D. Plus additional MOE expenditures: | | | | |
| 1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero) | All | All | 1000-7143, 7300-7439 minus 8000-8699 | 0.00 |
| 2. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures in lines A or D1. | | | |
| E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2) | | | | 91,179,380.08 |
| F. Charter school expenditure adjustments (From Section V) | | | | 0.00 |
| G. Total expenditures subject to MOE (Line E plus Line F) | | | | 91,179,380.08 |

| | | 2011-12 Annual ADA/ Exps. Per ADA |
|--|---------------|---|
| Section II - Expenditures Per ADA | | |
| A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28) | | 13,340.72 |
| B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70) | | |
| C. Total ADA before adjustments (Lines A plus B) | | 13,340.72 |
| D. Charter school ADA adjustments (From Section V) | | 0.00 |
| E. Adjusted total ADA (Lines C plus D) | | 13,340.72 |
| F. Expenditures per ADA (Line I.G divided by Line II.E) | | 6,834.67 |
| 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.) | 86,780,129.69 | 6,539.20 |
| 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) | 86,780,129.69 | 6,539.20 |
| B. Required effort (Line A.2 times 90%) | 78,102,116.72 | 5,885.28 |
| C. Current year expenditures (Line I.G and Line II.F) | 91,179,380.08 | 6,834.67 |
| D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero) | 0.00 | 0.00 |
| E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.) | MOE Met | |
| F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

| SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205) | Funds 01, 09, and 62 | | | 2011-12 Expenditures |
|---|--|---------------------------------|----------------------------|----------------------|
| | Goals | Functions | Objects | |
| A. Expenditures available to apply to deficiency: | | | | |
| 1. All Resource 3200 and/or Resource 3205 Expenditures | All | All | 1000-7999 | 2,513,392.00 |
| 2. Less state and local expenditures not allowed for MOE: | | | | |
| a. Community Services | All | 5000-5999 | 1000-7999 except 3801-3802 | 0.00 |
| b. Capital Outlay | All except 7100-7199 | All except 5000-5999 | 6000-6999 | 0.00 |
| c. Debt Service | All | 9100 | 5400-5450, 5800, 7430-7439 | 0.00 |
| d. Other Transfers Out | All | 9200 | 7200-7299 | 0.00 |
| e. Interfund Transfers Out | All | 9300 | 7600-7629 | 0.00 |
| f. All Other Financing Uses | All | 9100 9200 | 7699 7651 | 0.00 |
| g. Nonagency | 7100-7199 | All except 5000-5999, 9000-9999 | 1000-7999 except 3801-3802 | 0.00 |
| h. PERS Reduction | All | All | 3801-3802 | 1,799.92 |
| i. Supplemental expenditures made as a result of a Presidentially declared disaster. | Manually entered. Must not include expenditures previously included. | | | |
| j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i) | | | | 1,799.92 |
| 3. Plus additional MOE expenditures: | | | | |
| a. Expenditures to cover deficits for student body activities | Manually entered. Must not include expenditures previously included. | | | |
| 4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a) | | | | 2,511,592.08 |

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) | 91,179,380.08 | |
| E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E) | | 6,834.67 |
| F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C) | 0.00 | |
| G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero) | | 0.00 |
| H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met) | MOE Met | |
| I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages) | 0.00% | 0.00% |

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

Schedule of Allocation Factors (AF) for Support Costs

| | ----- Teacher Full-Time Equivalents ----- | | | | ----- Classroom Units ----- | | | Pupils Transported |
|---|--|--|---------------------------------------|---|--|---|--------------------------------------|--------------------|
| | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3100-3199 & 3900) | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Pupil Transportation (Function 3600) | |
| A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input) | | | | | | | | |
| B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | | | | | | | | |
| Instructional Goals Description | | | | | | | | |
| 0001 Pre-Kindergarten | | | | | | | | |
| 1110 Regular Education, K-12 | 1,238,802.29 FTE Factor(s) | 1,933,398.52 FTE Factor(s) | 7,233,098.63 FTE Factor(s) | 1,401,966.68 FTE Factor(s) | 7,980,501.32 CU Factor(s) | 0.00 CU Factor(s) | 924,850.61 PT Factor(s) | |
| 3100 Alternative Schools | 488.60 | 488.60 | 488.60 | 488.60 | 543.00 | 543.00 | 488.00 | |
| 3200 Continuation Schools | | | | | | | | |
| 3300 Independent Study Centers | | | | | | | | |
| 3400 Opportunity Schools | | | | | | | | |
| 3550 Community Day Schools | | | | | | | | |
| 3700 Specialized Secondary Programs | | | | | | | | |
| 3800 Vocational Education | | | | | | | | |
| 4110 Regular Education, Adult | | | | | | | | |
| 4610 Adult Independent Study Centers | | | | | | | | |
| 4620 Adult Correctional Education | | | | | | | | |
| 4630 Adult Vocational Education | | | | | | | | |
| 4760 Bilingual | | | | | | | | |
| 4850 Migrant Education | | | | | | | | |
| 5000-5999 Special Education (allocated to 5001) | 85.20 | 85.20 | 85.20 | 85.20 | 73.40 | 73.40 | 488.00 | |
| 6000 ROC/P | | | | | | | | |
| Other Goals Description | | | | | | | | |
| 7110 Nonagency - Educational | | | | | | | | |
| 7150 Nonagency - Other | | | | | | | | |
| 8100 Community Services | | | | | | | | |
| 8500 Child Care and Development Services | | | | | | | | |
| Other Funds Description | | | | | | | | |
| -- Adult Education (Fund 11) | | | | | | | | |
| -- Child Development (Fund 12) | | | | | | | | |
| -- Cafeteria (Funds 13 & 61) | | | | | | | | |
| C. Total Allocation Factors | 573.80 | 573.80 | 573.80 | 573.80 | 616.40 | 616.40 | 976.00 | |

| Goal | Program/Activity | Direct Costs | | | Central Admin Costs (col. 3 x Sch. CAC line E) Column 4 | Other Costs (Schedule OC) Column 5 | Total Costs by Program (col. 3 + 4 + 5) Column 6 |
|----------------------------|--|--|--|--------------------------------------|--|--|---|
| | | Direct Charged (Schedule DCC) Column 1 | Allocated (Schedule AC) Column 2 | Subtotal (col. 1 + 2) Column 3 | | | |
| Instructional Goals | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 57,240,592.61 | 17,546,698.82 | 74,787,291.43 | 3,696,968.06 | 78,484,259.49 | |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 3800 | Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 5000-5999 | Special Education | 17,118,980.10 | 3,165,919.24 | 20,284,899.34 | 1,002,745.57 | 21,287,644.91 | |
| 6000 | Regional Occupational Ctr/Prg (ROC/P) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Goals | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | |
| Other Costs | | | | | | | |
| ---- | Food Services | | | | | 0.00 | 0.00 |
| ---- | Enterprise | | | | | 0.00 | 0.00 |
| ---- | Facilities Acquisition & Construction | | | | | 781.68 | 781.68 |
| ---- | Other Outgo | | | | | 1,705,481.44 | 1,705,481.44 |
| Other Funds | | | | | | | |
| ---- | Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E) | | 0.00 | 0.00 | 340,894.31 | 340,894.31 | |
| ---- | Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350) | | | | (213,051.87) | (213,051.87) | |
| ---- | Total General Fund and Charter Schools Funds Expenditures | 74,359,572.71 | 20,712,618.06 | 95,072,190.77 | 4,827,556.07 | 1,706,263.12 | 101,606,009.96 |

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

| Goal | Type of Program | Instruction (Functions 1000-1999) | Instructional Supervision and Administration (Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources (Functions 2420-2495) | School Administration (Function 2700) | Pupil Support Services (Functions 3110-3160 and 3900) | Pupil Transportation (Function 3600) | Ancillary Services (Functions 4000-4999) | Community Services (Functions 5000-5999) | General Administration (Functions 7000-7999, except 7210)* | Plant Maintenance and Operations (Functions 8100-8400) | Facilities Rents and Leases (Function 8700) | Total |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|---------------|
| Instructional Goals | | | | | | | | | | | | | |
| 0001 | Pre-Kindergarten | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 56,793,809.46 | 27,431.69 | 230,561.05 | 176,424.35 | 11,771.72 | 101.75 | 0.00 | 0.00 | 0.00 | 492.59 | 0.00 | 57,240,592.61 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education | 13,013,292.86 | 1,024,023.50 | 0.00 | 21,360.37 | 2,032,747.00 | 1,027,179.90 | 0.00 | 0.00 | 0.00 | 376.47 | 0.00 | 17,118,980.10 |
| 6000 | ROCP | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | | | | | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Services | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total Direct Charged Costs | | 69,807,102.32 | 1,051,455.19 | 230,561.05 | 197,784.72 | 2,044,518.72 | 1,027,281.65 | 0.00 | 0.00 | 0.00 | 869.06 | 0.00 | 74,359,572.71 |

* 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 | 0.00 | 0.00 | 0.00 | 0.00 |
| 1110 | Regular Education, K-12 | 10,054,078.48 | 7,030,195.03 | 462,425.31 | 17,546,698.82 |
| 3100 | Alternative Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3200 | Continuation Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3300 | Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 3400 | Opportunity Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3550 | Community Day Schools | 0.00 | 0.00 | 0.00 | 0.00 |
| 3700 | Specialized Secondary Programs | 0.00 | 0.00 | 0.00 | 0.00 |
| 3800 | Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4110 | Regular Education, Adult | 0.00 | 0.00 | 0.00 | 0.00 |
| 4610 | Adult Independent Study Centers | 0.00 | 0.00 | 0.00 | 0.00 |
| 4620 | Adult Correctional Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4630 | Adult Vocational Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 4760 | Bilingual | 0.00 | 0.00 | 0.00 | 0.00 |
| 4850 | Migrant Education | 0.00 | 0.00 | 0.00 | 0.00 |
| 5000-5999 | Special Education (allocated to 5001) | 1,753,187.64 | 950,306.29 | 462,425.31 | 3,165,919.24 |
| 6000 | ROC/P | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Goals | | | | | |
| 7110 | Nonagency - Educational | 0.00 | 0.00 | 0.00 | 0.00 |
| 7150 | Nonagency - Other | 0.00 | 0.00 | 0.00 | 0.00 |
| 8100 | Community Services | 0.00 | 0.00 | 0.00 | 0.00 |
| 8500 | Child Care and Development Svcs. | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Funds | | | | | |
| -- | Adult Education (Fund 11) | | 0.00 | | 0.00 |
| -- | Child Development (Fund 12) | 0.00 | 0.00 | 0.00 | 0.00 |
| -- | Cafeteria (Funds 13 and 61) | | 0.00 | | 0.00 |
| Total Allocated Support Costs | | 11,807,266.12 | 7,980,501.32 | 924,850.62 | 20,712,618.06 |

| | | |
|--|--|----------------|
| 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) | 972,723.62 |
| 2 | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 57,027.36 |
| 3 | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 4,010,856.95 |
| 4 | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999) | 0.00 |
| 5 | Total Central Administration Costs in General Fund and Charter Schools Funds | 5,040,607.93 |
| B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | | |
| 1 | Total Direct Charged Costs (from Form PCR, Column 1, Total) | 74,359,572.71 |
| 2 | Total Allocated Costs (from Form PCR, Column 2, Total) | 20,712,618.06 |
| 3 | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds | 95,072,190.77 |
| C. Direct Charged Costs in Other Funds | | |
| 1 | Adult Education (Fund 11, Objects 1000-5999, except 5100) | 0.00 |
| 2 | Child Development (Fund 12, Objects 1000-5999, except 5100) | 2,663,352.48 |
| 3 | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100) | 4,232,720.61 |
| 4 | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100) | 0.00 |
| 5 | Total Direct Charged Costs in Other Funds | 6,896,073.09 |
| D. Total Direct Charged and Allocated Costs (B3 + C5) | | 101,968,263.86 |
| E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D) | | 4.94% |

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

| Type of Activity | Food Services (Function 3700) | Enterprise (Function 6000) | Facilities Acquisition & Construction (Function 8500) | Other Outgo (Functions 9000-9999) | Total |
|--|----------------------------------|-------------------------------|---|--------------------------------------|---------------------|
| Food Services (Objects 1000-5999, 6400, and 6500) | 0.00 | | | | 0.00 |
| Enterprise (Objects 1000-5999, 6400, and 6500) | | 0.00 | | | 0.00 |
| Facilities Acquisition & Construction (Objects 1000-6500) | | | 781.68 | | 781.68 |
| Other Outgo (Objects 1000-7999) | | | | 1,705,481.44 | 1,705,481.44 |
| Total Other Costs | 0.00 | 0.00 | 781.68 | 1,705,481.44 | 1,706,263.12 |

| Description | Principal Appt. Software Data ID | 2011-12 Unaudited Actuals | 2012-13 Budget |
|--|----------------------------------|---------------------------|----------------|
| BASE REVENUE LIMIT PER ADA | | | |
| 1. Base Revenue Limit per ADA (prior year) | 0025 | 6,098.24 | 6,235.24 |
| 2. Inflation Increase | 0041 | 137.00 | 203.00 |
| 3. All Other Adjustments | 0042, 0525 | | |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3) | 0024 | 6,235.24 | 6,438.24 |
| REVENUE LIMIT SUBJECT TO DEFICIT | | | |
| 5. Total Base Revenue Limit | | | |
| a. Base Revenue Limit per ADA (from Line 4) | 0024 | 6,235.24 | 6,438.24 |
| b. AB 851 Add-on (Meals, BTS, Special Adjustments) | 0719 | 14.44 | 14.91 |
| c. Revenue Limit ADA | 0033 | 13,404.51 | 13,381.11 |
| d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c) | 0034, 0724 | 83,773,898.06 | 86,350,310.00 |
| 6. Allowance for Necessary Small School | 0489 | | |
| 7. Gain or Loss from Interdistrict Attendance Agreements | 0272 | | |
| 8. Meals for Needy Pupils | 0090 | | |
| 9. Special Revenue Limit Adjustments | 0274 | | |
| 10. One-time Equalization Adjustments | 0275 | | |
| 11. Miscellaneous Revenue Limit Adjustments | 0276, 0659 | | |
| 12. Less: All Charter District Revenue Limit Adjustment | 0217 | | |
| 13. Beginning Teacher Salary Incentive Funding | 0552 | | |
| 14. Less: Class Size Penalties Adjustment | 0173 | | |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14) | 0082 | 83,773,898.06 | 86,350,310.00 |
| DEFICIT CALCULATION | | | |
| 16. Deficit Factor | 0281 | 0.79398 | 0.77728 |
| 17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16) | 0284 | 66,514,799.58 | 67,118,368.96 |
| OTHER REVENUE LIMIT ITEMS | | | |
| 18. Unemployment Insurance Revenue | 0060 | 1,090,751.69 | 770,365.00 |
| 19. Less: Longer Day/Year Penalty | 0287 | | |
| 20. Less: Excess ROC/P Reserves Adjustment | 0288 | | |
| 21. Less: PERS Reduction | 0195 | 231,043.26 | 177,979.00 |
| 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) | --- | 859,708.43 | 592,386.00 |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23) | 0088 | 67,374,508.01 | 67,710,754.96 |

| Description | Principal Appt. Software Data ID | 2011-12 Unaudited Actuals | 2012-13 Budget |
|--|----------------------------------|---------------------------|----------------|
| REVENUE LIMIT - LOCAL SOURCES | | | |
| 25. Property Taxes | 0587 | 28,378,264.57 | 28,693,424.00 |
| 26. Miscellaneous Funds | 0588 | | |
| 27. Community Redevelopment Funds | 0589, 0721 | 329,329.97 | 160,915.00 |
| 28. Less: Charter Schools In-lieu Taxes | 0595 | | |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28) | 0126 | 28,707,594.54 | 28,854,339.00 |
| 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 | 38,666,913.47 | 38,856,415.96 |
| OTHER ITEMS | | | |
| 32. Less: County Office Funds Transfer | 0458 | 229,542.00 | 232,030.00 |
| 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) | --- | (229,542.00) | (232,030.00) |
| 42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011) | --- | 38,437,371.47 | 38,624,385.96 |
| 43. Less: Revenue Limit State Apportionment Receipts | --- | 21,666,488.81 | |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43) | --- | 16,770,882.66 | |

| | | | |
|--|------------|------------|------------|
| OTHER NON-REVENUE LIMIT ITEMS | | | |
| 45. Core Academic Program | 9001 | 91,399.00 | 91,399.00 |
| 46. California High School Exit Exam | 9002 | 230,552.00 | 232,054.00 |
| 47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) | 9016, 9017 | 225,900.00 | 223,807.00 |
| 48. Apprenticeship Funding | 0570 | | |
| 49. Community Day School Additional Funding | 3103, 9007 | 547,851.00 | 547,260.00 |

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

| Description | Direct Costs - Interfund | | Indirect Costs - Interfund | | Interfund Transfers In 8900-8929 | Interfund Transfers Out 7600-7629 | Due From Other Funds 9310 | Due To Other Funds 9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
| | Transfers In 5750 | Transfers Out 5750 | Transfers In 7350 | Transfers Out 7350 | | | | |
| 01 GENERAL FUND | | | | | | | | |
| Expenditure Detail | 0.00 | (66,841.57) | 0.00 | (213,051.87) | | | | |
| Other Sources/Uses Detail | | | | | 2,674,000.00 | 711,301.31 | | |
| Fund Reconciliation | | | | | | | 244,481.96 | 291,240.27 |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | | |
| 11 ADULT EDUCATION FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 12 CHILD DEVELOPMENT FUND | | | | | | | | |
| Expenditure Detail | 17,888.41 | 0.00 | 81,837.53 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 43,780.05 | 102,308.15 |
| 13 CAFETERIA SPECIAL REVENUE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 131,214.34 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 14 DEFERRED MAINTENANCE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 262,785.00 | 1,761,000.00 | | |
| 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 | 580,000.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 21 BUILDING FUND | | | | | | | | |
| Expenditure Detail | 29.70 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 549,210.31 | 33,000.00 | | |
| Fund Reconciliation | | | | | | | 100,302.31 | 0.00 |
| 25 CAPITAL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 1,266.63 |
| 30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 35 COUNTY SCHOOL FACILITIES FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 400,694.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 51 BOND INTEREST AND REDEMPTION FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 53 TAX OVERRIDE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 56 DEBT SERVICE FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 57 FOUNDATION PERMANENT FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 61 CAFETERIA ENTERPRISE FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | 0.00 | 0.00 | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |

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

| Description | Direct Costs - Interfund 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 | 48,923.46 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | 0.00 | | |
| Fund Reconciliation | | | | | | | 17,687.39 | 11,436.66 |
| 71 RETIREE BENEFIT FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 73 FOUNDATION PRIVATE-PURPOSE TRUST FUND | | | | | | | | |
| Expenditure Detail | 0.00 | 0.00 | | | | | | |
| Other Sources/Uses Detail | | | | | 0.00 | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 76 WARRANT/PASS-THROUGH FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| 95 STUDENT BODY FUND | | | | | | | | |
| Expenditure Detail | | | | | | | | |
| Other Sources/Uses Detail | | | | | | | | |
| Fund Reconciliation | | | | | | | 0.00 | 0.00 |
| TOTALS | 66,841.57 | (66,841.57) | 213,051.87 | (213,051.87) | 3,485,995.31 | 3,485,995.31 | 406,251.71 | 406,251.71 |

| Description | EDP No. | Home-to-School | SD/OI |
|--|---------|----------------|--------------|
| SCHEDULE I - PUPIL TRANSPORTATION DATA | | | |
| A. ENTER average number of buses used to transport pupils daily to/from school | 008/006 | 1.0 | 23.0 |
| B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year) | 020/019 | 488.0 | 116.0 |
| 2. ENTER number of pupils included on Line B1 with transportation in IEP | 023/024 | 366.0 | 116.0 |
| C. ENTER total number of miles driven to/from school | 021/022 | 95,110.0 | 107,714.0 |
| 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) | | 911,190.04 | 836,850.53 |
| B. Books & Supplies (Objects 4200, 4300, and 4400) | | 30,618.11 | 160,227.61 |
| 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) | | 829.20 | 2,557.12 |
| 3. Insurance (Objects 5400 and 5450) | | 12,626.00 | 13,256.00 |
| 4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600) | | 3,446.67 | 1,058.23 |
| 5. Interprogram/Interfund Transfers (Objects 5710 and 5750) | | (119,584.00) | 938.50 |
| 6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600) | | 84,461.87 | 10,454.56 |
| 7. Communications (Object 5900) | | 1,001.01 | 1,633.21 |
| D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972) | | 0.00 | 0.00 |
| 1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero) | | 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) | | 0.00 | 0.00 |
| F. Direct and Direct Support Costs (Lines A through E1 except Line C1a) | 096/095 | 924,588.90 | 1,026,975.76 |
| 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 | 924,588.90 | 1,026,975.76 |
| I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699) | | 0.00 | 0.00 |
| 1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.) | | | |
| J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1) | 097/098 | 924,588.90 | 1,026,975.76 |
| K. Indirect Costs (Approved indirect cost rate of 3.10% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.) | | 28,662.26 | 31,836.25 |
| L. Net Pupil Transportation Expense (Lines J and K) | 100/101 | 953,251.16 | 1,058,812.01 |

| Description | EDP No. | Home-to-School | SD/OI |
|--|---------|----------------|--------------|
| SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE | | | |
| A. Net Pupil Transportation Expense (Schedule II, Line L) | | 953,251.16 | 1,058,812.01 |
| B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only) | | | |
| C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils | | | |
| 1. ENTER payments by your LEA, included in Schedule II, Line C1 | | | |
| 2. ENTER payments by another LEA, included in Schedule II, Line C1 | | | |
| 3. Less: ENTER payments to common carriers and parents, deducted on Line B | | | |
| D. Deduction for bus acquisition and/or replacement | | | |
| 1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs) | | | |
| 2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA | | 22,030.00 | 0.00 |
| 3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B | | | |
| E. Deduction for unallowable costs | | | |
| 1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA | | 0.00 | 0.00 |
| 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) | | 22,030.00 | 0.00 |
| G. Bus Operating Expense (Line A minus Line F) | 110/111 | 931,221.16 | 1,058,812.01 |
| H. 1. Cost Per Mile (Line G divided by Schedule I, Line C) | 120/121 | 9.791 | 9.830 |
| 2. Cost Per Pupil (Line G divided by Schedule I, Line B1) | 122/123 | 1,908.240 | 9,127.690 |
| 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 | 22,030.00 | 0.00 |
| K. Approved Transportation Expense (Lines G, I, and J2) | 130/133 | 953,251.16 | 1,058,812.01 |
| 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 | 714,938.37 | |
| 2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally) | 132a | | |

Contact: Susan Hume

Title: Asst. Superintendent Business Services

Agency: Fullerton School District

Phone Number/Ext: 714-447-7412

E-mail Address: susan_hume@fsd.k12.ca.us

| 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, Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------|
| UNDUPLICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 938,660.90 | 0.00 | 0.00 | 0.00 | 733,586.69 | 993,557.44 | 5,002,603.90 | | 7,668,388.93 |
| 2000-2999 | Classified Salaries | 893,191.89 | 0.00 | 0.00 | 0.00 | 371,800.88 | 757,981.64 | 1,870,765.05 | | 3,893,739.46 |
| 3000-3999 | Employee Benefits | 614,730.34 | 0.00 | 0.00 | 0.00 | 348,341.92 | 544,280.65 | 2,196,086.75 | | 3,703,439.66 |
| 4000-4999 | Books and Supplies | 178,827.67 | 0.00 | 0.00 | 0.00 | 310,529.96 | 21,495.65 | 75,085.70 | | 585,938.98 |
| 5000-5999 | Services and Other Operating Expenditures | 577,062.75 | 0.00 | 0.00 | 0.00 | 2,115.00 | 4,870.69 | 683,424.63 | | 1,267,473.07 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,202,473.55 | 0.00 | 0.00 | 0.00 | 1,766,354.45 | 2,322,186.07 | 9,827,966.03 | 0.00 | 17,118,980.10 |
| 7310 | Transfers of Indirect Costs | 112.53 | 0.00 | 0.00 | 0.00 | 19,736.32 | 0.00 | 67,624.71 | | 87,473.56 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 3,165,919.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 3,165,919.23 |
| | Total Indirect Costs and PCR Allocations | 3,166,031.76 | 0.00 | 0.00 | 0.00 | 19,736.32 | 0.00 | 67,624.71 | 0.00 | 3,253,392.79 |
| | TOTAL COSTS | 6,368,505.31 | 0.00 | 0.00 | 0.00 | 1,786,090.77 | 2,322,186.07 | 9,895,590.74 | 0.00 | 20,372,372.89 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 9,495.80 | 0.00 | 0.00 | 0.00 | 139,748.47 | 0.00 | 604,843.17 | | 754,087.44 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 120,135.89 | 0.00 | 979,278.70 | | 1,099,414.59 |
| 3000-3999 | Employee Benefits | 1,879.85 | 0.00 | 0.00 | 0.00 | 64,126.26 | 0.00 | 584,176.42 | | 650,182.53 |
| 4000-4999 | Books and Supplies | 12,341.00 | 0.00 | 0.00 | 0.00 | 310,529.96 | 0.00 | 62,058.54 | | 384,929.50 |
| 5000-5999 | Services and Other Operating Expenditures | 106,234.30 | 0.00 | 0.00 | 0.00 | 2,115.00 | 0.00 | 4,714.58 | | 113,063.88 |
| 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 | 129,950.95 | 0.00 | 0.00 | 0.00 | 636,655.58 | 0.00 | 2,235,071.41 | 0.00 | 3,001,677.94 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 19,736.32 | 0.00 | 67,624.71 | | 87,361.03 |
| 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 | 19,736.32 | 0.00 | 67,624.71 | 0.00 | 87,361.03 |
| | TOTAL BEFORE OBJECT 8980 | 129,950.95 | 0.00 | 0.00 | 0.00 | 656,391.90 | 0.00 | 2,302,696.12 | 0.00 | 3,089,038.97 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 3,089,038.97 |

| 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 | 929,165.10 | 0.00 | 0.00 | 0.00 | 593,818.22 | 993,557.44 | 4,397,760.73 | | 6,914,301.49 |
| 2000-2999 | Classified Salaries | 893,191.89 | 0.00 | 0.00 | 0.00 | 251,664.99 | 757,981.64 | 891,486.95 | | 2,794,324.87 |
| 3000-3999 | Employee Benefits | 612,850.49 | 0.00 | 0.00 | 0.00 | 284,215.66 | 544,280.65 | 1,611,910.33 | | 3,053,257.13 |
| 4000-4999 | Books and Supplies | 166,486.67 | 0.00 | 0.00 | 0.00 | 21,495.65 | 21,495.65 | 13,027.16 | | 201,009.48 |
| 5000-5999 | Services and Other Operating Expenditures | 470,828.45 | 0.00 | 0.00 | 0.00 | 4,870.69 | 4,870.69 | 678,710.05 | | 1,154,409.19 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,072,522.60 | 0.00 | 0.00 | 0.00 | 1,129,698.87 | 2,322,186.07 | 7,592,894.62 | 0.00 | 14,117,302.16 |
| 7310 | Transfers of Indirect Costs | 112.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 112.53 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations | 3,165,919.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 3,165,919.23 |
| | Total Indirect Costs and PCR Allocations | 3,166,031.76 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,166,031.76 |
| | TOTAL BEFORE OBJECT 8980 | 6,238,554.36 | 0.00 | 0.00 | 0.00 | 1,129,698.87 | 2,322,186.07 | 7,592,894.62 | 0.00 | 17,283,333.92 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 25,994.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81,947.69 | | 107,942.49 |
| 2000-2999 | Classified Salaries | 70,238.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,095.05 | | 91,333.71 |
| 3000-3999 | Employee Benefits | 40,393.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,170.66 | | 78,564.40 |
| 4000-4999 | Books and Supplies | 7,511.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 521.47 | | 8,032.70 |
| 5000-5999 | Services and Other Operating Expenditures | 73,492.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,591.76 | | 75,084.37 |
| 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 | 217,631.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 143,326.63 | 0.00 | 360,957.67 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECTS 8091, 8089, AND 8980 | 217,631.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 143,326.63 | 0.00 | 360,957.67 |
| 8091, 8099 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| | | | | | | | | | | 1,918,876.00 |
| | | | | | | | | | | 0.00 |
| | | | | | | | | | | 5,040,210.87 |
| | | | | | | | | | | 7,320,044.54 |

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

| 2010-11 Expenditures | A. State and Local | B. Local Only |
|--|---------------------------|----------------------|
| 1. Enter Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section | 15,899,451.92 | 6,687,630.85 |
| 2. Enter audit adjustments of 2010-11 special education expenditures from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793) | | |
| _____ | | |
| _____ | | |
| 3. Enter restatements of 2011-12 special education beginning fund balances from SACS2012ALL 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. 2010-11 Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines 1 through 4) | 15,899,451.92 | 6,687,630.85 |
| C. Unduplicated Pupil Count | | |
| 1. Enter the unduplicated pupil count reported in 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet | 497.00 | |
| 2. Enter any adjustments not included in Line C1 (explain below) | | |
| _____ | | |
| _____ | | |
| 3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2) | 497.00 | |

SELPA: North Orange (MM)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2011-12 Expenditures by LEA (LE-CY) and the 2010-11 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 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: | State and Local | Local Only |
|--|-----------------|-------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |
| Total exempt reductions | 0.00 | 0.00 |

SELPA: North Orange (MM)

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

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current 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 (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | <u>State and Local</u> | <u>Local Only</u> |
|---|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | _____ |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | _____ |
| Increase in funding (if difference is positive) | _____ | 0.00 |
| Maximum available for MOE reduction (50% of increase in funding) | _____ | 0.00 (a) |
| Current year funding (IDEA Section 619 - Resource 3315) | _____ | _____ |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | _____ | 0.00 (b) |

| | | |
|--|-------|----------|
| If (b) is greater than (a). | | |
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | _____ | (c) |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | _____ | 0.00 (d) |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | _____ | _____ |

| | | |
|---|-------|----------|
| If (b) is less than (a). | | |
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | _____ | (e) |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | _____ | 0.00 (f) |

SELPA: North Orange (MM)

SECTION 3

| | <u>Column A</u> | <u>Column B</u> | <u>Column C</u> |
|--|---|---|-------------------------------|
| | <u>Actual Expenditures FY 2011-12 (LE-CY Worksheet)</u> | <u>Actual Expenditures FY 2010-11 (LE-PY Worksheet)</u> | <u>Difference (A - B)</u> |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Total special education expenditures | 20,372,372.89 | | |
| 2. Less: Expenditures paid from federal sources | 3,089,038.97 | | |
| 3. Expenditures paid from state and local sources | 17,283,333.92 | 15,899,451.92 | |
| 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 | 17,283,333.92 | 15,899,451.92 | 1,383,882.00 |
| 4. Special education unduplicated pupil count | 492 | 497 | |
| 5. Per capita state and local expenditures (A3/A4) | 35,128.73 | 31,990.85 | 3,137.88 |

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

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

SELPA: North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

| | FY 2011-12 | FY 2010-11 | Difference |
|--|------------|------------|------------|
| | | | |
| | | | |
| | | | |
| | | | |

Base FY

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

| | FY 2011-12 | Base FY | Difference |
|--|------------|---------|------------|
| | | | |
| | | | |
| | | | |
| | | | |

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

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

Susan Hume
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Title

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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, Ages 5-22 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 | 961,696.00 | 0.00 | 0.00 | 0.00 | 708,923.00 | 1,117,723.00 | 5,353,891.00 | | 8,142,233.00 |
| 2000-2999 | Classified Salaries | 897,572.00 | 0.00 | 0.00 | 0.00 | 355,571.00 | 929,273.00 | 2,150,379.00 | | 4,332,795.00 |
| 3000-3999 | Employee Benefits | 643,672.00 | 0.00 | 0.00 | 0.00 | 331,467.00 | 708,085.00 | 2,446,861.00 | | 4,130,085.00 |
| 4000-4999 | Books and Supplies | 257,325.00 | 0.00 | 0.00 | 0.00 | 14,000.00 | 50,400.00 | 177,048.00 | | 498,773.00 |
| 5000-5999 | Services and Other Operating Expenditures | 610,029.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,295.00 | 985,075.00 | | 1,610,399.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,370,294.00 | 0.00 | 0.00 | 0.00 | 1,409,961.00 | 2,820,776.00 | 11,113,254.00 | 0.00 | 18,714,285.00 |
| 7310 | Transfers of Indirect Costs | 953.00 | 0.00 | 0.00 | 0.00 | 10,566.00 | 1,139.00 | 93,466.00 | | 106,124.00 |
| 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 | 953.00 | 0.00 | 0.00 | 0.00 | 10,566.00 | 1,139.00 | 93,466.00 | 0.00 | 106,124.00 |
| | TOTAL COSTS | 3,371,247.00 | 0.00 | 0.00 | 0.00 | 1,420,527.00 | 2,821,915.00 | 11,206,720.00 | 0.00 | 18,820,409.00 |
| 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 | 941,696.00 | 0.00 | 0.00 | 0.00 | 622,065.00 | 1,117,723.00 | 5,141,228.00 | | 7,822,712.00 |
| 2000-2999 | Classified Salaries | 897,572.00 | 0.00 | 0.00 | 0.00 | 261,936.00 | 929,273.00 | 990,695.00 | | 3,079,476.00 |
| 3000-3999 | Employee Benefits | 639,772.00 | 0.00 | 0.00 | 0.00 | 309,892.00 | 708,085.00 | 1,997,523.00 | | 3,655,272.00 |
| 4000-4999 | Books and Supplies | 220,325.00 | 0.00 | 0.00 | 0.00 | 0.00 | 50,400.00 | 31,748.00 | | 302,473.00 |
| 5000-5999 | Services and Other Operating Expenditures | 550,929.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,295.00 | 954,875.00 | | 1,501,099.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,230,294.00 | 0.00 | 0.00 | 0.00 | 1,193,893.00 | 2,820,776.00 | 9,116,069.00 | 0.00 | 16,361,032.00 |
| 7310 | Transfers of Indirect Costs | 953.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,139.00 | 0.00 | | 2,092.00 |
| 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 | 953.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,139.00 | 0.00 | 0.00 | 2,092.00 |
| | TOTAL BEFORE OBJECT 8880 | 3,231,247.00 | 0.00 | 0.00 | 0.00 | 1,193,893.00 | 2,821,915.00 | 9,116,069.00 | 0.00 | 16,363,124.00 |
| 8880 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 16,363,124.00 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|---------------------|
| LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 26,230.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 80,260.00 | | 106,490.00 |
| 2000-2999 | Classified Salaries | 71,263.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,202.00 | | 92,465.00 |
| 3000-3999 | Employee Benefits | 40,155.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,064.00 | | 79,219.00 |
| 4000-4999 | Books and Supplies | 8,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 300.00 | | 8,300.00 |
| 5000-5999 | Services and Other Operating Expenditures | 112,500.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 500.00 | | 113,000.00 |
| 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 | 258,148.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 141,326.00 | 0.00 | 399,474.00 |
| 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 | 258,148.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 141,326.00 | 0.00 | 399,474.00 |
| 8091, 8099 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | 1,940,713.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | 6,922,671.00 |
| TOTAL COSTS | | | | | | | | | | 9,262,858.00 |

* 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 |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|---------------|
| UNDULICATED PUPIL COUNT | | | | | | | | | | |
| TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 938,660.90 | 0.00 | 0.00 | 0.00 | 733,566.69 | 993,557.44 | 5,002,603.90 | | 7,668,388.93 |
| 2000-2999 | Classified Salaries | 893,191.89 | 0.00 | 0.00 | 0.00 | 371,800.88 | 757,981.64 | 1,870,765.05 | | 3,893,739.46 |
| 3000-3999 | Employee Benefits | 614,730.34 | 0.00 | 0.00 | 0.00 | 348,341.92 | 544,280.65 | 2,196,086.75 | | 3,703,439.66 |
| 4000-4999 | Books and Supplies | 178,827.67 | 0.00 | 0.00 | 0.00 | 310,529.96 | 21,495.65 | 75,085.70 | | 585,938.98 |
| 5000-5999 | Services and Other Operating Expenditures | 577,062.75 | 0.00 | 0.00 | 0.00 | 2,115.00 | 4,870.69 | 683,424.63 | | 1,267,473.07 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,202,473.55 | 0.00 | 0.00 | 0.00 | 1,766,354.45 | 2,322,186.07 | 9,827,966.03 | 0.00 | 17,118,980.10 |
| 7310 | Transfers of Indirect Costs | 112.53 | 0.00 | 0.00 | 0.00 | 19,736.32 | 0.00 | 67,624.71 | | 87,473.56 |
| 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-act) | 3,165,919.23 | | | | | | | | 3,165,919.23 |
| | Total Indirect Costs | 112.53 | 0.00 | 0.00 | 0.00 | 19,736.32 | 0.00 | 67,624.71 | 0.00 | 87,473.56 |
| | TOTAL COSTS | 3,202,586.08 | 0.00 | 0.00 | 0.00 | 1,786,090.77 | 2,322,186.07 | 9,895,590.74 | 0.00 | 17,206,453.66 |
| FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 9,495.80 | 0.00 | 0.00 | 0.00 | 139,748.47 | 0.00 | 604,843.17 | | 754,087.44 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 120,135.89 | 0.00 | 979,278.70 | | 1,099,414.59 |
| 3000-3999 | Employee Benefits | 1,879.85 | 0.00 | 0.00 | 0.00 | 64,126.26 | 0.00 | 584,176.42 | | 650,182.53 |
| 4000-4999 | Books and Supplies | 12,341.00 | 0.00 | 0.00 | 0.00 | 310,529.96 | 0.00 | 62,058.54 | | 384,929.50 |
| 5000-5999 | Services and Other Operating Expenditures | 106,234.30 | 0.00 | 0.00 | 0.00 | 2,115.00 | 0.00 | 4,714.58 | | 113,063.88 |
| 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 | 129,950.95 | 0.00 | 0.00 | 0.00 | 636,655.58 | 0.00 | 2,235,071.41 | 0.00 | 3,001,677.94 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 19,736.32 | 0.00 | 67,624.71 | | 87,361.03 |
| 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 | 19,736.32 | 0.00 | 67,624.71 | 0.00 | 87,361.03 |
| | TOTAL BEFORE OBJECT 8980 | 129,950.95 | 0.00 | 0.00 | 0.00 | 656,391.90 | 0.00 | 2,302,696.12 | 0.00 | 3,089,038.97 |
| 8980 | Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | | | 3,089,038.97 |

| 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 | 929,165.10 | 0.00 | 0.00 | 0.00 | 593,818.22 | 993,557.44 | 4,397,760.73 | | 6,914,301.49 |
| 2000-2999 | Classified Salaries | 893,191.89 | 0.00 | 0.00 | 0.00 | 251,664.99 | 757,981.64 | 891,486.35 | | 2,794,324.87 |
| 3000-3999 | Employee Benefits | 612,850.49 | 0.00 | 0.00 | 0.00 | 284,215.66 | 544,280.65 | 1,611,910.33 | | 3,053,257.13 |
| 4000-4999 | Books and Supplies | 166,486.67 | 0.00 | 0.00 | 0.00 | 21,495.65 | 21,495.65 | 13,027.16 | | 201,009.48 |
| 5000-5999 | Services and Other Operating Expenditures | 470,828.45 | 0.00 | 0.00 | 0.00 | 0.00 | 4,870.69 | 678,710.05 | | 1,154,409.19 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 3,072,522.60 | 0.00 | 0.00 | 0.00 | 1,129,698.87 | 2,322,186.07 | 7,592,894.62 | 0.00 | 14,117,302.16 |
| 7310 | Transfers of Indirect Costs | 112.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 112.53 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 3,165,919.23 | | | | | | | | 3,165,919.23 |
| | Total Indirect Costs | 112.53 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 112.53 |
| | TOTAL BEFORE OBJECT 8980 | 3,072,635.13 | 0.00 | 0.00 | 0.00 | 1,129,698.87 | 2,322,186.07 | 7,592,894.62 | 0.00 | 14,117,414.69 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| TOTAL COSTS | | | | | | | | | | |
| LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 25,994.80 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 81,947.69 | | 107,942.49 |
| 2000-2999 | Classified Salaries | 70,238.66 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 21,095.05 | | 91,333.71 |
| 3000-3999 | Employee Benefits | 40,393.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 38,170.66 | | 78,564.40 |
| 4000-4999 | Books and Supplies | 7,511.23 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 521.47 | | 8,032.70 |
| 5000-5999 | Services and Other Operating Expenditures | 73,492.61 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,591.76 | | 75,084.37 |
| 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 | 217,631.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 143,326.63 | 0.00 | 360,957.67 |
| 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 | 217,631.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 143,326.63 | 0.00 | 360,957.67 |
| 8091, 8099 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | 1,918,876.00 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section) | | | | | | | | | 0.00 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999) | | | | | | | | | 5,040,210.87 |
| TOTAL COSTS | | | | | | | | | | |
| | | | | | | | | | | 7,320,044.54 |

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

SELPA: North Orange (MM)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2012-13 Budget by LEA (LB-B) and the 2011-12 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 2012-13 MOE requirement.

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

List exempt reductions, if any, to be used in the calculation below:

| | State and Local | Local Only |
|-------------------------|-----------------|------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | 0.00 | 0.00 |

SELPA: North Orange (MM)

SECTION 2

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

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current 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 (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | <u>State and Local</u> | <u>Local Only</u> |
|---|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | |
| Increase in funding (if difference is positive) | <u>0.00</u> | |
| Maximum available for MOE reduction (50% of increase in funding) | <u>0.00</u> (a) | |
| Current year funding (IDEA Section 619 - Resource 3315) | _____ | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | <u>0.00</u> (b) | |

| | | |
|--|-------------|-------|
| If (b) is greater than (a). | | |
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | _____ | (c) |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | <u>0.00</u> | (d) |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | _____ | _____ |

| | | |
|---|-------------|-----------|
| If (b) is less than (a). | | |
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | _____ | (e) _____ |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | <u>0.00</u> | (f) |

SELPA: North Orange (MM)

SECTION 3

| | <u>Column A</u> | <u>Column B</u> | <u>Column C</u> |
|--|---|--|-------------------------------|
| | <u>Budgeted Amounts FY 2012-13 (LB-B Worksheet)</u> | <u>Actual Expenditures FY 2011-12 (LE-B Worksheet)</u> | <u>Difference (A - B)</u> |
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Total special education expenditures | 18,820,409.00 | | |
| 2. Less: Expenditures paid from federal sources | 2,457,285.00 | | |
| 3. Expenditures paid from state and local sources | 16,363,124.00 | 14,117,414.69 | |
| 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 | 16,363,124.00 | 14,117,414.69 | 2,245,709.31 |
| 4. Special education unduplicated pupil count | 492 | 492 | |
| 5. Per capita state and local expenditures (A3/A4) | 33,258.38 | 28,693.93 | 4,564.45 |

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

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

SELPA: North Orange (MM)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

| | Budget FY 2012-13 | Actual FY 2011-12 | 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. Per capita local expenditures (B1a/A4) | | | |

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 2012-13 | 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 2012-13 MOE requirement and make the selection on Page 1.

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