



# 2010-11

## **Unaudited Actuals Report** For the Period Ending June 30, 2011

**Business Services**

September 6, 2011



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### Publication Information

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# 2010-11 Unaudited Actuals

## Executive Summary

### The Year in Review

The Governor's 2010-11 Budget released in January 2010 contained severe cuts to K-12 education. It included a negative cost of living adjustment (COLA) of  $-0.38\%$ , a deficit factor of  $18.355\%$  as well as a per ADA cut of approximately \$200. In April 2010, in response to the Governor's January Budget proposal, the district negotiated a  $6.5\%$  reduction in 2010-11 salary costs with its bargaining units and administrative staff. Cuts were achieved through a combination of work year reductions, salary roll-backs, and lay-offs. The  $6.5\%$  reduction in salary costs were made up of two-day reduction to the 2009-10 work year, an eight day reduction to the 2010-11 work year for all employees that remains in effect through 2011-12, and a  $4.21\%$  salary reduction for classified employees. Certificated salary cost saving measures also involved lay-offs and class size increases to meet their  $6.5\%$  overall reduction.

When the May Revise was released the deficit factor remained at  $18.355\%$ , the COLA declined slightly to  $-0.39\%$  and an additional deficit of  $3.85\%$ , which was equivalent to about \$246 per ADA, was also applied.

Based on assumptions included in the May Revise (May 2010), Hemet Unified adopted a budget that included \$164.7 million in general fund revenues and other financing sources and \$168.6 million in expenditures and other uses. The adopted general fund budget also projected a beginning balance of \$23.1 million and an ending balance of \$19.2 million

When the 2010-11 state budget was finally approved by the legislature in October 2010, it was the latest budget in state history. Proposition 98 funding was authorized with a deficit factor of  $17.963\%$  and a cost of living adjustment (COLA) rate of  $-0.39\%$ . Missing from the enacted budget was a second deficit factor of  $3.85\%$  that was originally projected with the May Revise and which Hemet Unified included in its revenue limit calculation for its budget adopted in June 2011.

The state's enacted budget continued the flexibility provisions originally authorized in February 2009 for many state categorical programs. These funds are now accounted for as unrestricted dollars and can be used for any educational purpose. A resolution listing each of those programs, the funding amount and the general proposed use of the funds was approved in Resolution 2002 on June 15, 2010.

In September 2010, the district increased its restricted general fund budget by \$8.5 million. This revision brought in \$3.8 million for the new Ed Jobs program. In addition, budgets were increased to account for prior balances in categorical programs such as Title I and EIA that were authorized but unspent as of June 30, 2010.

First Interim budget revisions approved in December 2011 were based on changes in assumptions and actual expenses as of October 31, 2011. Budget revisions included an increase in Prop 98 revenues of \$5.8 million to account for the elimination of the second deficit factor in the state's adopted budget. This increase was off-set by a \$3.8 million decrease in restricted revenues as the budget for Ed Jobs was removed because it was not targeted to be spent until 2011-12. Combined general fund expenditures were decreased by



\$1.6 million with reductions in budget amounts for Ed Jobs off-set by increases in other areas. The combined general fund ending balance for June 30, 2011 was projected to be \$23.7 million in the district's First Interim report.

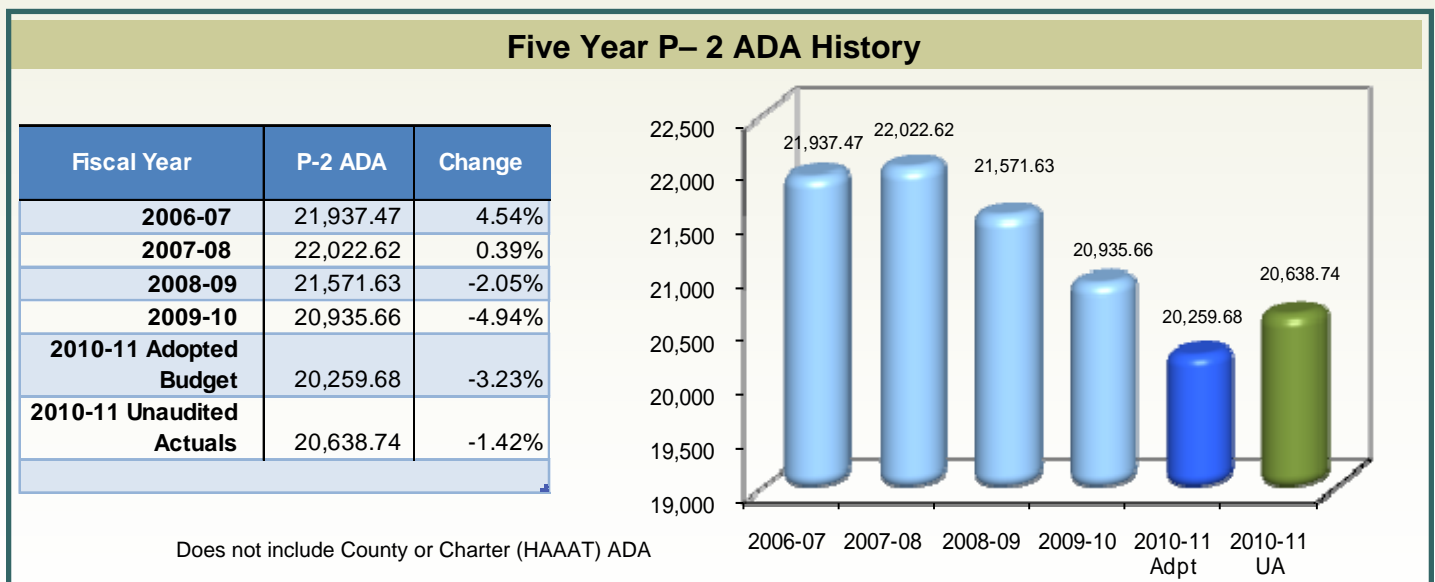
In mid March, the board approved the district's Second Interim budget revision for the period ending January 31, 2011. In the Second Interim report, combined general fund revenues and other financing sources were revised upward by \$2.2 million to \$177.3 million. Revenue increases for this reporting period were related to Medicare Administrative Activities (MAA) and mandated cost reimbursements, and final ARRA stabilization allocations. Projected expenditures and uses were revised downward by \$400,000 to \$177.2 million. For the Second Interim report, the general fund ending balance was projected to be \$26.4 million.

In June 2011, the 2010-11 Estimated Actuals revenue and expense projections were presented along with the adoption of the 2011-12 Annual Budget report. Estimated Actuals projected combined general fund revenues ending the year at \$175.4 million and expenditures at \$172.2. Estimated Actual revenues were projected at \$2.1 million less than the estimated in the district's second interim report. Expenditure projections declined by \$5 million. Changes in both revenue and expenditure projections were because better information was available on what categorical programs would not be fully utilized by year-end. The Estimated Actuals combined general fund ending balance was projected at \$29.5 million in June.

The 2010-11 Unaudited Actuals Report is the district's final budget report for 2010-11 until the Annual Financial Report or audit is presented in December. The Unaudited Actuals Report shows the final revenues and expenditures for the district for the fiscal year. In the 2010-11 Unaudited Actuals report, combined general fund revenues are reported at \$176.8 million, an increase of \$1.4 million or 0.82% above June 2011 estimates. Final expenditures total \$170.1 million, which is \$1.1 million or 0.70% less than what was anticipated in June. Revenue and expenditure changes between June estimates and August, when final year-end transactions were posted, are related to the following:

- Revenues—An increase of \$685,000 in lease revenues for the purchase of 10 buses at year-end
- Revenues—An increase of \$260,000 in revenue limit funding for ADA changes
- Revenues—An increase in local revenues of \$250,000 for donations, field trips, facility use and other miscellaneous receipts
- Expenses— Decreases related to contracts for consultants and services that were encumbered but unspent at year-end

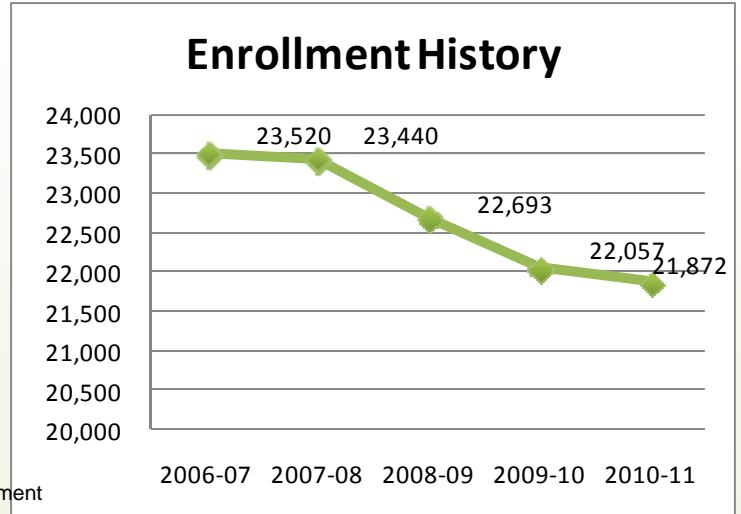
The combined general fund ending balance is reported at \$32.1 million in the 2010-11 Unaudited Actuals Report. This is up \$2.6 million from June projections and \$12.4 million more than expected in the district's original adopted budget when additional deficit factors were applied to funding.



## Five Year Enrollment History

| Fiscal Year | October Enrollment | Change |
|-------------|--------------------|--------|
| 2006-07     | 23,520             | 5.15%  |
| 2007-08     | 23,440             | -0.34% |
| 2008-09     | 22,693             | -3.19% |
| 2009-10     | 22,057             | -2.80% |
| 2010-11     | 21,872             | -0.84% |

Does not include non-public or charter schools (HAAAT) enrollment



### 2010-11 Enrollment and ADA

In 2010-11, Hemet Unified's enrollment declined by 185 students or 0.84% from the prior year. Attendance rates fell by a slightly larger percentage than enrollment. 2010-11 P-2 attendance decreased by 1.34% compared to the prior year or 297 average daily attendance (ADA).

The California Education Code permits declining enrollment districts to report the higher of current or prior year ADA for revenue limit funding. However, the formula used to compare current year to prior year ADA also factors in prior year ADA for students transferring between charter and non-charter schools within the district. With the prior year ADA for charter transfers accounted for, the district's non-charter current year ADA was slightly higher than the prior year. Excluding county and charter students, the ADA used for determining revenue limit funding for 2010-11 was 20,598.45 compared to 20,581.11 for 2009-10.

### 2010-11 Instruction and Academic Achievement

The Academic Performance Index (API) of California's Public Schools Accountability Act of 1999 measures academic performance and growth of schools on a variety of academic indicators. Hemet Unified's API scores showed steady improvement in results for the 2010-11 year that were recently released. Many district schools now have scores in the 800 range.

Adequate Yearly Progress (AYP) is an accountability system mandated by the federal No Child Left Behind Act of 2001. These scores determine when a school or district is placed into program improvement (PI). Despite continued efforts to improve student test scores, Hemet Unified remains in Year 3 of PI district-wide. Data reported for the 2010-11 year, shows a 99% participation rate district-wide with 51.2% of students tested showing proficient or above in Math and 51% in English Language Arts.

On a positive note, West Valley High School placed first in Riverside County's 2011 Academic Decathlon for the third year in a row with Hemet High again coming in second. West Valley's team moved on to the state competition held in Sacramento in March where two members won gold medals.



WVHS wins Riverside County Academic Decathlon - Awards Ceremony  
Frank Bellino—The Press Enterprise Feb 8, 2011

## 2010-11 Business and Support Services

Hemet Unified School District's Business Services Branch and other support teams also had successes in 2010-11. The Print Shop which falls under the Purchasing/Warehouse Department significantly increased the amount of copies it produced from the prior year. During the year, print shop staff processed 32 million black and white impressions using 6,400 cases of paper. The district has saved a minimum of \$425,000 by providing printing services in-house.

The Facilities department completed Phase I and continued work on Phase II of the Hemet High modernization project. The project includes a new administrative building, 2-story classroom buildings, theater, pool and soccer fields. In addition, prelimi-



nary work was done on the district-wide solar project that will begin construction in the fall of 2011. The solar project will involve installation of playfield shade structures at 15 school sites and covered parking stalls at the Professional Development Service Center on Acacia Street. The power generated by the solar panels installed on the structures is expected to lower district utility costs significantly.

Late in 2010-11, the Transportation department added Coachella Unified to the list of other districts it serves. Hemet's

transportation department has a fleet of 210 buses and is one of the largest school transportation operations in the state. In addition to Coachella, the Transportation Department provides services to Perris Elementary, Perris Union, San Jacinto Unified, Romoland, and Nuview districts, as well as the California School for the Deaf in Riverside. As a result of its entrepreneurial activities, transportation's encroachment on the district's unrestricted general fund has declined from \$1.8 million in the 2005-06 school year to no encroachment for 2010-11. In addition to eliminating its encroachment on the general fund, transportation contributed approximately \$420,000 in payments for indirect costs to the unrestricted general fund.

The Maintenance and Operations Department, which is comprised of the Grounds, Custodial and Maintenance Departments, is responsible for maintaining and cleaning all district facilities. This includes over 2 million square feet of school buildings, and 550 acres of grounds. During the 2010-11 year, Maintenance and Operations completed several large deferred maintenance projects including roofing at eight sites, and 17 flooring projects. It also was responsible for the renovation of performance fields at Tahquitz and Hemet high schools.

The Technology department supported over





10,000 users and 9,200 computers on the district network in 2010-11. It also managed more than 2,200 e-mail accounts. The department spent much of the 2010-11 year training and assisting school office staff during the first year of implementation of Eagle Aeries student information system. Late in 2010-11, the department worked with Education Services to identify vendors from which to purchase and begin ordering approximately 2,500 laptops and 356 laptop carts. The computers and carts will be used for a district-wide intervention initiative that will be put into use for the 2011-12 school year.

Hemet Unified's Nutrition Services department served just under 3.5 million meals in 2010-11. This was an increase over the number of meals served in 2009-10 despite lower enrollment. The growth in meals served is due to a combination of increased participation and an expansion of the Second Chance Breakfast program at 12 elementary schools. Nutrition Services continues to serve both the district's PreSchool and Headstart programs. Nutrition is in the process of updating the serving areas at district schools to make them a more appealing and welcoming place for students.



Laptops and cart—Intervention Initiative Summer 2011



West Valley HS serving area remodel—2010-11

# UNRESTRICTED GENERAL FUND (03)

## Changes from the Estimated Actuals Report approved on June 28, 2011

- Funded ADA increased by 19.44.
- Revenue limit funding increased by \$240,000
- Federal, other state, and local revenues decreased \$144,600.
- Expenditures decreased by \$810,000.
- Contributions to restricted programs decreased \$1 million.
- Change to ending fund balance increased \$1.9 million.

## Revenue

In the 2010-11 Unaudited Actuals report, Hemet Unified School District's total unrestricted general fund revenues are reported at \$128 million at year-end. This is only \$94,162 more than was projected in the district's Estimated Actuals report presented in June 2011. The changes in each revenue category from June estimates are:

- Revenue limit funding increased by \$238,723 due to changes ADA and other calculation factors
- Federal revenues increased by approximately \$29,000 for MAA reimbursements
- Other state revenues decreased by \$12,159 for adjustments to Tier III funding and lottery.
- Local revenues decreased by \$161,198 from June projections, primarily as a result of lower than anticipated revenues from other districts for field trips.

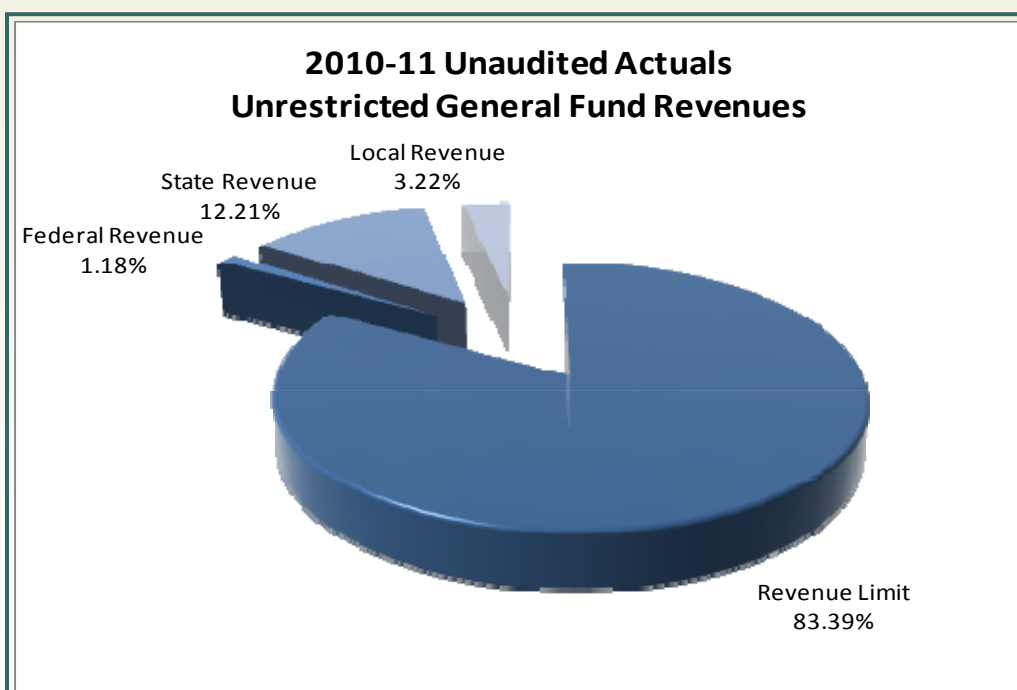
## Revenue Limit Funding

The per ADA base revenue limit (BRL) for 2010-11 for Hemet Unified was \$6,484.66 before deficits were applied. The BRL includes a -0.39% (negative) statutory COLA and a \$135.86 per ADA adjustment for add-ons that were formerly calculated on other than a per ADA basis. Those add-ons were for Meals for Needy which was based on a rate for meals served basis prior to 2010-11 and Beginning Teacher Salaries (BTS) which was previously based a separate rate per ADA. The state used a base year of 2007-08 to establish the new add-on rate for these two programs. A 82.037% deficit factor was applied to the BRL, bringing the net funded rate down to \$5,328.02 per ADA. For consistency in historical comparisons, the 2010-11 funder BRL would have been \$5,216.57 without the new add-ons. The 2010-11 BRL was \$257.50 more per ADA than the district received in 2009-10. The increase is equivalent to a one-time per ADA reduction that was applied to revenue limit funding in 2009-10.

Total revenue limit funding for 2010-11 was \$111 million of which \$4.2 million was transferred to restricted programs for ADA related to special education students. Revenue limit funding comprised 83.39% of all unrestricted general fund revenues.

## Federal Revenue

2010-11 unrestricted revenues from federal sources increased approximately 9.00% over the prior year. 2010-11



federal revenues totaled \$1.5 million and were 1.18% of total unrestricted revenues received. 96% of federal money received in the unrestricted general fund was for Medicare Administrative Activities (MAA) reimbursements. Revenues for MAA are received up to two years after reimbursement requests are submitted to the federal government and can fluctuate significantly from one year to the next because of federal government processing cycles.

**Other State Revenue**

Other state revenues in the unrestricted general fund totaled \$15.6 million for the year ending June 30, 2011. This was up approximately \$900,000 from 2009-10 levels. State revenues in the unrestricted general fund are received for lottery, K-3 class size reduction (CSR), and many formerly restricted categorical programs such as instructional materials, staff development, and school and library funding. The increase from the prior year was related to payments from the state for prior year mandate cost reimbursements.

**Local Revenue**

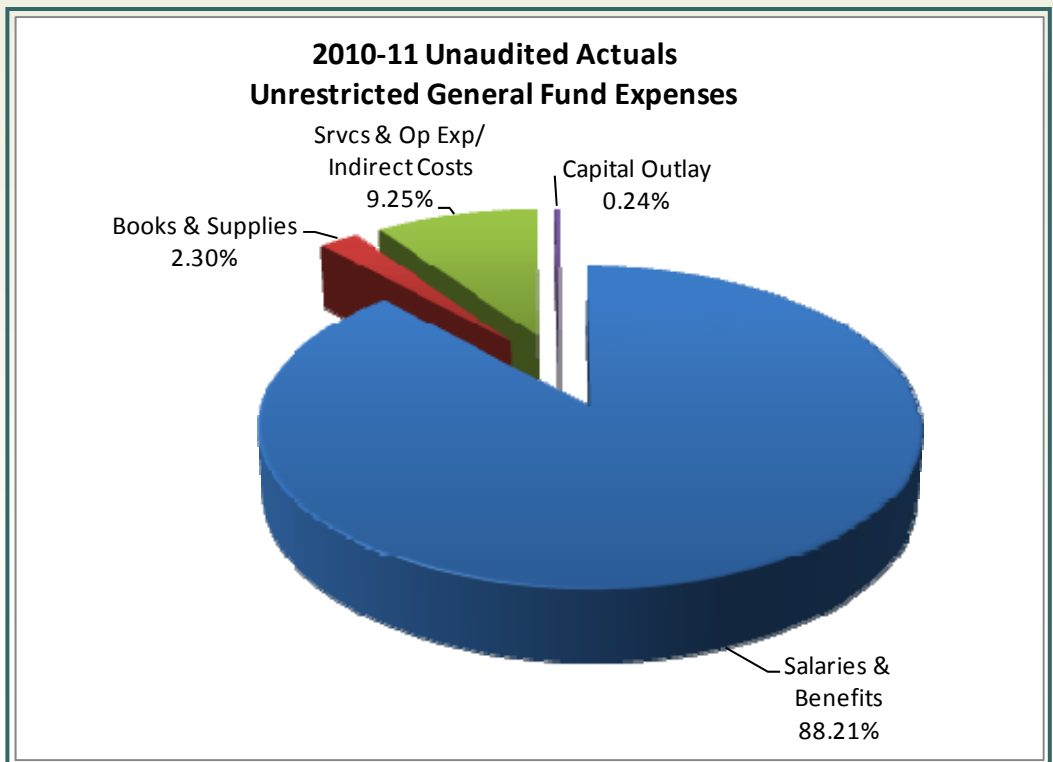
Local revenues from Advance Path reimbursements, print shop sales, donations, interest earnings, facilities use, field trips for contract districts, and other miscellaneous local sources totaled \$4.1 million in 2010-11. This was up \$600,000 from the prior year. Increases from the prior year were found in all areas of local revenues, with the largest increases seen in receipts from other districts for field trip and printing services.

**EXPENDITURES**

Expenditures in the unrestricted general fund for the year ending June 30, 2011 totaled \$105.7 million. In response to state budget cuts and declining enrollment, the district implemented many cost savings measures with the adoption of the 2010-11 budget. Those reductions included larger class sizes, a reduced work year and salary rollbacks for employees. Expenditure savings on the unrestricted side of the general fund were also realized when expenses normally paid from unrestricted sources were transferred to restricted American Recovery and Reinvestment Act accounts during the year to use up the balance of those funds. As a result, overall unrestricted general fund expenditures declined by \$9.2 million from the prior year.

**Salaries and Benefits**

Because of reductions in salary costs and the transfer of salary and benefit expenses to ARRA funds, salaries and benefits made up a smaller percentage of unrestricted expenditures in 2010-11 compared to prior years. Salary and benefits, as a percentage of total general fund expenditures, was 88.21% in 2010-11 compared to 90.54% in 2009-10. Unrestricted general fund certificated salaries totaled \$58.9 million, \$7.3 million less than the prior year. Classified salaries totaled \$13.6 million and were down nearly \$1.1 million from 2009-10. Employee benefits totaled \$19.7 million, a \$2.3 million drop from 2009-10.



## Books and Supplies, Services and Operating Expenses, and Capital Outlay

Unrestricted general fund books and supplies showed a 4% decrease from the prior year and totaled \$2.4 million. Services and operating expenses accounted for \$13.1 million and included utilities, outside district field trips, insurance, consultants, repairs, and travel. Expenses in this category were up approximately 5% from the previous year. Increases in the services and operating expenses budget are attributed to higher costs for consultants, legal and other professional services.

Capital Outlay in the unrestricted general fund totaled \$255,000. Capital outlay expenditures were for grounds equipment and vehicles. The district has established an equipment replacement account for capital equipment purchases. The district will purchase capital equipment from the replacement account and sites or departments for which the equipment was purchased will repay the account over a period of three years.

### Other Outgo

Included in the Other Outgo category are debt payments and indirect costs. Debt payments paid from the unrestricted general fund totaled \$42,486 for department vehicles. Indirect costs, a negative expense or credit to the unrestricted general fund totaled -\$2.3 million. Indirect costs are charged to both charter schools and many restricted programs to off-set unrestricted general fund administrative expenses that cannot be directly charged to those programs. Indirect charges cover expenses incurred by charters and restricted programs for support services and activities such utilities, technology, purchasing, payroll, accounting, and human resources. The indirect charge is calculated as a percentage of total expenses, excluding capital outlay and debt payments. The indirect rate, which is re-calculated annually as part of the year-end closing process, was 5.18% for 2010-11. The rate for 2011-12 will be 4.92% and 6.21% in 2012-13. The calculation for determining the 2013-13 rate can be found in the state forms section of this report in Part III-D on Form ICR.

## Other Financing Sources/Uses

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. In 2010-11, transfers out to other funds from the unrestricted portion of the general fund totaled \$1.2 million. \$515,000 was transferred to Fund 11 for Adult Education. The remaining \$715,000 was transferred to Fund 14 for Deferred Maintenance. Both programs are available for flexible use and the revenue for them is first received in the unrestricted general fund. Because the district has elected to continue to support these programs, most of the revenue received from the state related to Adult Education and Deferred Maintenance is then transferred to their respective funds.



Diamond Valley MS—8th Grade Dance 2010-11

\$719,372 was transferred into the unrestricted general fund from other funds. Just under \$100,000 was transferred from Fund 17— Special Reserve Fund. This money was the remaining balance of funds set aside from the unrestricted general fund several years ago for new school start up costs for Rancho Viejo and Tahquitz. The remaining \$620,000 was transferred in from Fund 25 and was revenue received from Community Facility District (CFD) bonds that is owed to the district for administrative oversight of these bonds.

Contributions to restricted resources are also reported in the Other Financing Sources/Uses category. In 2010-11, \$9.8 million was transferred out of the unrestricted general fund as contributions to re-



stricted programs, primarily for Special Education and Routine Maintenance. Contributions were also made to Transportation as required by the state in order for the district to maintain its current level of transportation apportionment funding. Contributions to the transportation accounts were off-set by revenues received for transportation contracts with other districts.

## FUND BALANCE AND CASH

Revenues minus expenditures plus other sources/uses results in a net increase of just under \$12 million to the unrestricted general fund ending balance for the year ending June 30, 2011. This brings the unrestricted ending balance up to \$27.7 million. Attributing to the ending balance increase is the district's proactive approach to revenue reductions from the state as well as utilization of ARRA funds for current expenditures. The larger fund balance will allow to maintain programs over the next several years when deficits in state funding are expected to continue and when it will no longer have ARRA funds to rely on. The ending balance has been restricted or locally designated for purposes listed in the table below

The larger than normal ending balance will also permit the district to better withstand the growing cash payment deferrals of state apportionments from one fiscal year to the next. The state continues to defer cash payments to district as a measure to balance its own budget. For 2010-11 approximately 25% of Proposition 98 funding was deferred and not paid until the following fiscal year. To meet cash shortfalls caused by the deferrals the district issued a Tax Revenue Anticipation Note (TRAN) in the amount of \$14.9 million July 2010. This note was repaid in January 2011. A second TRAN was issued in April for \$14.9 million and is scheduled to be repaid in August 2011. This second TRAN will help the district to cover year-end costs during the period when most apportionment payments are deferred.

| Ending Fund Balance Components & Reserves      |                      |
|--|----------------------|
| 5% Reserve (per district fund balance policy)  | \$ 8,550,154         |
| Stores/Revolving cash                          | 279,610              |
| Debt Service Reserves                          | 3,000,000            |
| Reserves to off-set loss of Ed Jobs in 2012-13 | 4,300,000            |
| Deficit spending reserves (2012-13 & 2013-14)  | 7,536,905            |
| Misc carry over                                | 4,018,466            |
| <b>Total</b>                                   | <b>\$ 27,685,135</b> |

The cash deferrals are now in excess of the district's ending fund balance reported on the books. The reported ending balance includes amounts owed but not paid to the district. While the district reports a \$27.7 million ending balance in the unrestricted general fund, its cash balance at year-end was just \$14.1 million. Included in the \$14.1 million cash balance on June 30th was \$14.9 million from the TRAN issued in April. The positive cash balance in the unrestricted fund was also used to cover a \$1.4 million cash shortfall reported on the restricted side of the general fund. Without the TRAN, the combined general fund's cash balance would have reported a shortfall of more than \$2 million.



# RESTRICTED GENERAL FUND (06)

## REVENUE

Revenues in the restricted general fund for 2010-11 total \$47.1 million. Revenues are comprised of \$4.2 million in revenue limit transfers from the unrestricted general fund for special education ADA; \$16.9 million in federal revenues; \$7.5 million from other state sources; and \$18.5 million in local revenue.

Federal revenues are just \$32,000 less than June estimates. However, they are \$4.0 million less than the total reported in this category in 2009-10. The decrease is attributed substantial receipts of one-time ARRA revenues that were received in 2009-10. Included in the federal revenues category are Title I, Title II, and other Title programs, as well as carry over and small remaining allocations of American Recovery and Reinvestment Act (ARRA) funds.



West Valley HS— 2010-11

The total amount received in the other state revenues category for the 2011 fiscal year was slightly more than the amount projected in June. State revenues are received for several restricted programs including Economic Impact Aid (EIA), After School Education and Safety (ASES), Prop 20 portion of lottery, special education programs, and transportation and totaled \$7.5 million.

Local restricted revenue totaled \$18.5 million in 2010-11 compared to \$19.9 million received in 2009-10. The majority of restricted local revenues are received for transportation contracts with other entities. Local revenues are also received for redevelopment funding, pass-through grants for Special Education and Pre-School programs, and various local and private grants.

The decrease in local revenues is attributed in part to the fact that the district did not have qualified expenses for reimbursement from the Ed Tech Voucher program of the Microsoft Settlement. In 2009-10 reimbursements were received for the implementation costs of the Aeries Student Information system. Another factor contributing to the decrease in local revenues is a decline in redevelopment funds as a result of declining assessed property valuations within the district.

## EXPENDITURES

Expenditures for the restricted general fund totaled \$63.1 million, which is approximately \$0.7 million less than the prior year.

Decreases in salaries, benefits related to the work year reduction and salary roll-backs and lower indirect rates were the primary causes. Decreases in these categories were off-set by increases to consultants and \$685,000 in capital outlay costs for bus purchases related to the new Coachella contract.

Costs accounted for in the Other Outgo category totaled \$4.4 million. These expenditures were primarily for debt payments for Certificates of Participation (COPs) paid from redevelopment funds. There were also some debt payments for financed equipment and vehicles for transportation and maintenance.

## OTHER FINANCING SOURCES/USES

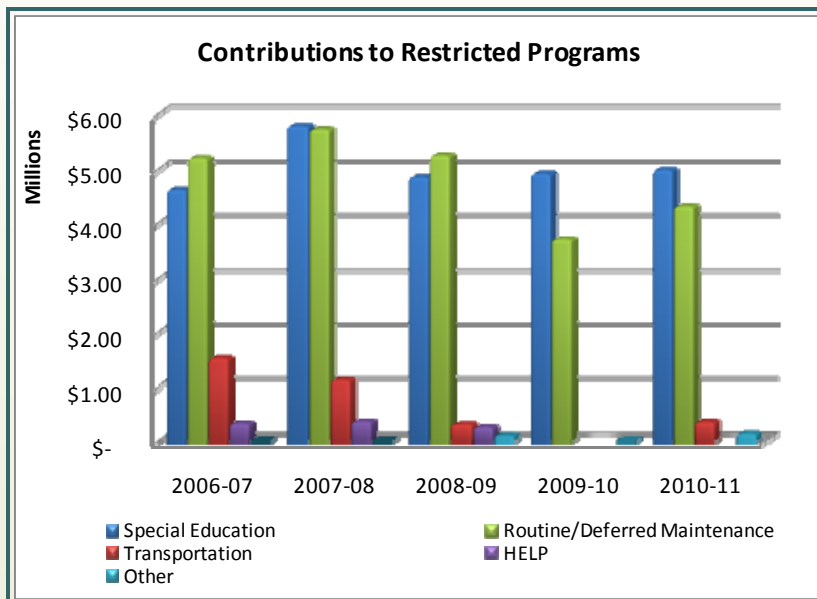
In this category in the restricted general fund, \$9.8 million was recorded as a contribution from the unrestricted general fund for special education, transportation, routine maintenance and other restricted programs. Contributions to Special Education increased by just \$71,000. However, approximately \$2.4 million in Special Ed costs were supported by one-time ARRA funds in 2010-11. \$1.0 million in Special Ed costs paid by ARRA



funds will be returned to other Special Ed resources in 2011-12, while \$1.4 million will be funded by Ed Jobs money. Contributions to Special Education are expected to increase in the next two years as these one-time stimulus funds are depleted.

A contribution of \$366,818 to Transportation was recorded. Transportation funding received a 20% reduction in funding beginning in 2009-10. However, in order to avoid further reductions in this revenue source, the district is required to maintain expenses at a level equal to the Transportation apportionment before the 20% reduction was applied. As a result, the district must show a contribution equivalent to the 20% cut from the state apportionment for transportation. Contract and field trip revenues for services to other entities are sufficient to reimburse the unrestricted general fund for the contribution costs.

Contributions to Routine Restricted Maintenance (RRM) totaled \$4.3 million. Of the \$4.3 million contributed to RRM, \$863,000 was transferred to Fund 14 for Deferred Maintenance projects. The contribution to RRM was equivalent to 2.5% of total general fund expenditures. The requirement to fund deferred and routine maintenance at a level equivalent to 3% of total general fund expenditures has been temporarily lifted by the state in order to help districts deal with budget cuts.



A contribution of \$65,684 was made to Title I. this contribution was a result of the Categorical Program Monitoring review conducted by state and federal reviewers in February 2011. The review of the Title I program found that 8% of Library Technician duties were not supplemental and therefore, not in compliance with Title I funding requirements. In response to this finding, the district must annually repay Title I through a contribution from the unrestricted general fund to cover the disallowed 8% of the Library Technician salary and benefits costs. That contribution is to be distributed equitably to each qualifying site.

Also reported in the category of other financing sources/uses was \$685,000 for lease proceeds related to the purchase of the Coachella buses. In addition, a transfer in of \$273,731 in Special Education revenue from Fund 09—Charter Schools was reported. The transfer of unexpended Special Education revenues from Fund 09 is permitted under terms of the Memorandum of Understanding between the district and both HAAAT and WCA Charter School.

| Components of Restricted General Fund Ending Balance |                     |
|--|---------------------|
| ARRA SFSF (3200)                                     | \$ 464,717          |
| Medi-Cal LEA (5640)                                  | 1,908,040           |
| English Language Acquisition Prgm (ELAP)             | 54,065              |
| Lottery—Restricted/Prop 20 (6300)                    | 588,642             |
| Economic Impact Aid (EIA) (7090/7091)                | 1,136,974           |
| Spec Ed Low Incidence Equipment                      | 100,151             |
| Redevelopment (9986)                                 | 198,678             |
| <b>Total</b>   | <b>\$ 4,451,267</b> |

## FUND BALANCE AND CASH

The restricted general fund's ending balance decreased by \$6 million, ending the year at \$4.45 million. The decrease is related to spending down federal ARRA funds. The majority of the ending balance in the restricted general fund is legally restricted and can only be used for the purposes intended by the funding agency.

Because many categorical programs are funded on a reimbursement basis, the cash balance on June 30th was a negative \$1.4 million. Cash shortfalls in the restricted general fund are covered by unrestricted general fund cash balances.



## American Recovery and Reinvestment Act and Ed Jobs

Hemet Unified was allocated a total of \$18.4 million in American Recovery and Reinvestment Act (ARRA) funds in late 2008-09. The ARRA funds were distributed under various existing programs as well as one new program. The existing programs and award amounts were \$2.8 million in the form of an increase to Title I funding and \$5.5 million for Special Education (IDEA) and \$95,387 for Title II-Part D. The new program for which \$10 million was received, was the State Fiscal Stabilization Funds (SFSF) program. SFSF money was technically unrestricted but was reported in the restricted general fund. The dollars for SFSF could be used to support any programs that may have been impacted due to state budget cuts. Hemet's Nutrition Services also received \$149,063 in 2009-10 that was used to purchase school kitchen equipment. ARRA awards are one-time funds that are to be spent by September 2011.

As of June 30, 2011 Hemet USD had spent all but \$464,000 in SFSF funding. The remaining SFSF funds will be used for hardware and software for a district-wide intervention initiative. Title I and IDEA ARRA funds had to be spent according to the same guidelines and restrictions as the district's normal Title I and IDEA allocations. However, in late 2008-09, Hemet Unified applied for and received waivers for the staff development and school-choice set-aside requirements. The carry over limit restrictions that are normally placed on Title I funds were also waived for two years.

In 2010-11, Hemet received notification it would be allocated \$4.2 million in Ed Jobs funding. These dollars are on top of the \$18.4 million in ARRA funds previously awarded. The Ed Jobs money can only be used for classroom related salaries and benefits and must be spent by September 2012. Hemet plans to fully expend the Ed Jobs funds during the 2011-12 fiscal year and will use it to support classroom positions that were previously paid for by other ARRA funds.

### Revenue

Of the \$22.6 million in ARRA and Ed Jobs funds awarded, the district has actually received \$19.2 million in cash as of June 30, 2011. Of the remaining \$3 million balance still due to Hemet Unified, \$1.05 million is related to ARRA IDEA funds, \$1.65 million for SFSF dollars, and \$300,000 for Ed Jobs.

### Expenditures

Expenditures paid with ARRA dollars in 2010-11 totaled just over \$9.2 million. 100% of the \$2.8 million Title I ARRA funds were fully expended in 2009-10. All IDEA ARRA funds were fully spent by June 2011 and only \$464,000 of the district's SFSF allocation remains unspent. Nearly 100 positions were paid all or in part by ARRA funds in 2010-11. Positions funded with ARRA resources included planning time, K-3, and special education teachers, counselors, librarians, and special education instructional aides. Ed Jobs funds will be used to continue to support \$1.4 million in special education aides in 2011-12 and \$2.8 million in planning time teachers and counselors. In 2012-13, when the Ed Jobs funds are exhausted these costs will be returned to the either the unrestricted general fund or to special education budgets, thus increasing this program's encroachment on unrestricted resources.





## CHARTER SCHOOL SPECIAL REVENUE FUND (09)

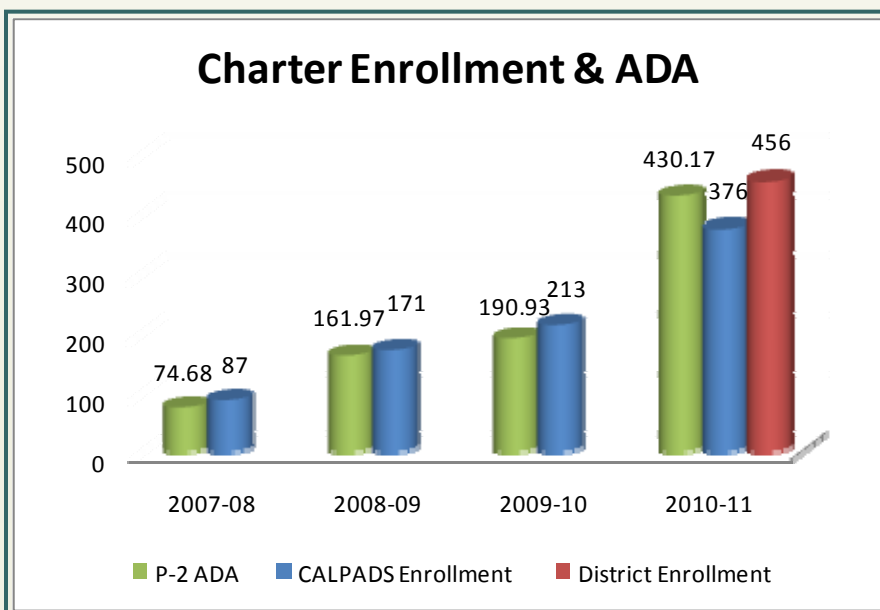
Expenses and revenues for Hemet Unified charter schools are reported separately in Fund 09, Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors and come from the state as the Charter School General Purpose Block Grant and the Charter School Categorical Block Grant. The Categorical Block Grant includes funding for many grants the district receives for non-charter students in the general fund including transportation, instructional materials, EIA, GATE, and Professional Development. State and local funding for special education and lottery revenue for charter students are also reported in Fund 09. Similar deficit factors that were imposed on the general fund were also applied to charter school state revenues.

The district operated the Hemet Academy for Academics and Applied Technology (HAAAT) a charter high school and opened a new charter middle school, the Western Center Academy (WCA) 2010-11.

### ADA/Enrollment

In 2010-11, official CALPADS data shows enrollment of 376 at the two charter schools as of October 6, 2010. District data for that same date shows enrollment was actually 456 for the two schools combined. Based on the district enrollment, the number of students attending district charter schools more than doubled over the prior year. HAAAT enrollment remained fairly stable compared to 2009-10, so the increase was attributed solely to the opening of WCA.

The Charter General Purpose and Categorical Block Grants are funded on charter school P-2 ADA. General Purpose Charter Block Grant ADA for HAAAT and WCA for the 2010-11 year was reported at 430.17.



### Revenue

Charter revenues for 2010-11 totaled \$3.5 million. \$2.5 million was received for the Charter School Block Grant. \$286,700 in federal revenues were recorded. Federal revenues were made up of \$11,730 in ARRA SFSF funds for HAAAT. This amount was included in district-wide ARRA totals described on page 12. The remaining federal dollars were from a 3-year grant for WCA start up costs.

\$471,305 was recorded in the other state revenue category for lottery and the Charter School Categorical Block Grant for both schools. A state facilities grant was also awarded to WCA to cover a portion of its building lease costs. \$329,866 came in as local revenue for Special Education, donations, and interest earnings for WCA and HAAAT

### Expenditures

Total expenditures reported in Fund 09 were \$3.15 million. HAAAT expenses totaled \$1.45 million and the WCA spent \$1.70 million. Included in total charter school expenses is a transfer out of \$273,731 in special education revenues to the general fund special education accounts to cover the cost of serving charter special education students per the Memorandum of Understanding between both charters and Hemet Unified.

### Fund Balance

The beginning fund balance for Fund 09 was \$278,914 with revenues exceeding expenses by \$399,198 at year end, the ending balance increased to \$678,112.



# DISTRICT FUNDS

## General Fund (Unrestricted and Restricted)

The General Fund is the chief operating fund of the district. It is used to account for the ordinary operating expenses of the district. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that designate whether the resources used are restricted or unrestricted. Hemet Unified also identifies restricted projects or activities from unrestricted activities through the use of separate fund codes. Fund 03 identifies the unrestricted general fund and Fund 06 is used for restricted projects and activities.

General Fund financial information, separated into both unrestricted and restricted categories, for the year ending June 30, 2011 can be found in the Summaries and Reports section and on the SACS forms in the final section of this report. Total combined revenues and other sources were \$176,845,753, no significant change from the prior year. Total general fund expenses and other uses for 2010-11 were \$170,969,255, a 5% decline from 2009-10. The ending balance for the combined general fund on June 30, 2011 was \$32,136,402, of which \$13.3 million was legally restricted, reserved for economic uncertainty or reserved for cash and stores.

### Combined General Fund Revenue

| Revenue   | 2009-10<br>Audited<br>Actuals | 2010-11<br>Adopted Bdgt | 2010-11<br>Estimated<br>Actuals | 2010-11<br>Unaudited<br>Actuals |
|---|-------------------------------|-------------------------|---------------------------------|---------------------------------|
| Revenue Limit                                   | \$ 109,222,026                | \$ 105,582,503          | \$ 110,736,660                  | \$ 110,995,111                  |
| Federal   | 22,358,513                    | 14,975,783              | 18,413,216                      | 18,409,942                      |
| Other State                                     | 22,243,749                    | 21,797,548              | 23,059,774                      | 23,110,495                      |
| Local   | 23,350,173                    | 22,059,598              | 22,250,004                      | 22,652,102                      |
| <b>Total Revenues</b>                           | <b>\$ 177,174,461</b>         | <b>\$ 164,415,432</b>   | <b>\$ 174,459,654</b>           | <b>\$ 175,167,650</b>           |
| Other Sources/Transfers In                      | \$ 186,310                    | \$ 324,134              | \$ 946,047                      | \$ 1,678,103                    |
| <b>Total Revenues/Sources/<br/>Transfers In</b> | <b>\$ 177,360,771</b>         | <b>\$ 164,739,566</b>   | <b>\$ 175,405,701</b>           | <b>\$ 176,845,753</b>           |

### Combined General Fund Expenditures

| Expenditures               | 2009-10<br>Audited<br>Actuals | 2010-11<br>Adopted Bdgt | 2010-11<br>Estimated<br>Actuals | 2009-10<br>Unaudited<br>Actuals |
|----------------------------|-------------------------------|-------------------------|---------------------------------|---------------------------------|
| Certificated Salaries      | \$ 85,727,177                 | \$ 77,550,553           | \$ 78,084,827                   | \$ 78,171,075                   |
| Classified Salaries        | 30,729,714                    | 29,611,016              | 29,287,434                      | 29,348,293                      |
| Employee Benefits          | 33,109,344                    | 31,240,031              | 31,055,858                      | 30,663,486                      |
| Books/Supplies             | 6,371,214                     | 6,653,006               | 6,503,717                       | 6,381,507                       |
| Services/Oper Exp          | 17,924,833                    | 18,056,332              | 20,250,037                      | 18,903,849                      |
| Capital Outlay             | 685,211                       | 257,282                 | 788,474                         | 1,429,265                       |
| Other Outgo/Indirect Costs | 4,155,265                     | 4,035,988               | 4,112,003                       | 3,978,380                       |
| <b>Total Expenditures</b>  | <b>\$ 178,702,758</b>         | <b>\$ 167,404,208</b>   | <b>\$ 170,082,350</b>           | <b>\$ 168,875,855</b>           |
| Other Uses/Transfers Out   | \$ 1,262,098                  | \$ 1,230,000            | \$ 2,093,400                    | \$ 2,093,400                    |
| <b>Total</b>               | <b>\$ 179,964,856</b>         | <b>\$ 168,634,208</b>   | <b>\$ 172,175,750</b>           | <b>\$ 170,969,255</b>           |



## Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains six special revenue funds.

**Charter Schools Fund 09:** is used to account separately for LEA operated charter schools that would otherwise be reported in the authorizing LEA's general fund. Hemet Unified operates one district charter high school, the Hemet Academy for Applied Academics and Technology (HAAAT) and one charter middle school, the Western Center Academy. Total charter school revenues and other sources reported in Fund 09 for 2010-11 were \$3,550,143 and expenses and other uses totaled \$3,150,945. On June 30, 2011, the ending balance in Fund 09 was \$678,113.

**Adult Education Fund 11:** is used to account separately for federal, state, and local revenues for the adult education program. Included in Fund 11, are revenues related to Adult Education Apportionment funding and the Community –Based English Tutoring (CBET) grant. Because of changes enacted with the 2008-09 budget, the revenue related to these programs is received and reported as unrestricted dollars in the district's general fund. Hemet Unified has elected to continue to use the money related to both programs as originally intended and to transfer the funds to Fund 11 where all financial activity for adult education continue to be reported. Fund 11 revenues, other sources and transfers in totaled \$736,875 for the 2010-11 fiscal year. \$515,000 in revenues came from apportionment and grant funding. \$113,736 was deposited into Fund 11 for student fees and interest earnings. Expenses totaled \$621,695 and the ending balance in the fund at year-end was \$561,205.



**Child Development Fund 12:** is used to account separately for federal, state, and local revenues to operate child development programs. Hemet Unified reports revenues and expenditures related to the state PreSchool program, full and part day programs for Pre-K and Family Literacy, the Child Care Food Program, and a reserve account in Fund 12. Fund 12 expenses totaled \$1,548,763 and revenues were \$1,571,309. The ending fund balance in Fund 12 as of June 30, 2011 was \$27,764.

**Cafeteria Fund 13:** is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Unlike financial activities for all other district funds, Cafeteria Fund transactions, with the exception of payroll costs, are processed through a separate bank account held outside the County Treasury.

Hemet Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals. Total revenue recorded in Fund 13 for 2010-11 was \$10,195,343 and expenses amounted to \$9,224,688. The ending balance in Fund 13 was increased by \$970,655 bringing the final ending balance as of June 30, 2011 to \$4,878,786.

**Deferred Maintenance Fund 14:** is used to report transactions related to the major repair or replacement of district property outlined in a five-year deferred maintenance plan that must be approved by the State Office of Public School Construction (OPSC). Deferred Maintenance was included in the group of categorical programs on the Tier III list that is available for flexible use. The 2011-12 budget act extended the flexible use of deferred maintenance funds through 2014-15. The required district match of 0.50% of total general fund expenditures was also eliminated for the same length of time. As a Tier III program, the deferred maintenance apportionment is received in the unrestricted general fund. Hemet Unified has elected to continue to



fund deferred maintenance projects in 2010-11 and transferred \$715,000 of the total apportionment to Fund 14 to cover expenses. Mid-year the district also transferred another \$863,400 for a total of \$1,578,400 to provide funding for deferred maintenance projects anticipated during the summer of 2011 that have been delayed over the past few years due to the state budget crisis. Deferred Maintenance expenditures totaled \$964,307 and the fund's ending balance was \$1.75 million and is reserved for 2011-12 projects.

**Special Reserve for Other Than Capital Outlay Fund 17:** is used to accumulate General Fund money for general operating purposes or special projects. Expenditures cannot be made directly from this fund. Money reserved in Fund 17 must be transferred into the General Fund where expenditures are processed. Fund 17 started the year with a beginning balance of \$121,362. \$686 was added during the year from interest earnings. The funds in Fund 17 was transferred to other funds for proposed projects and other uses. \$25,000 held in reserve as a Right of Refusal deposit from the Latham Group in 2008 was transferred to Fund 40. The balance was unspent funds reserved for Tahquitz and Rancho Viejo start up expenses and was transferred to the unrestricted general fund. There is no ending balance in this fund at year-end.



Hemet High Remodel—Greenhouse 2010-11

## Capital Projects Funds

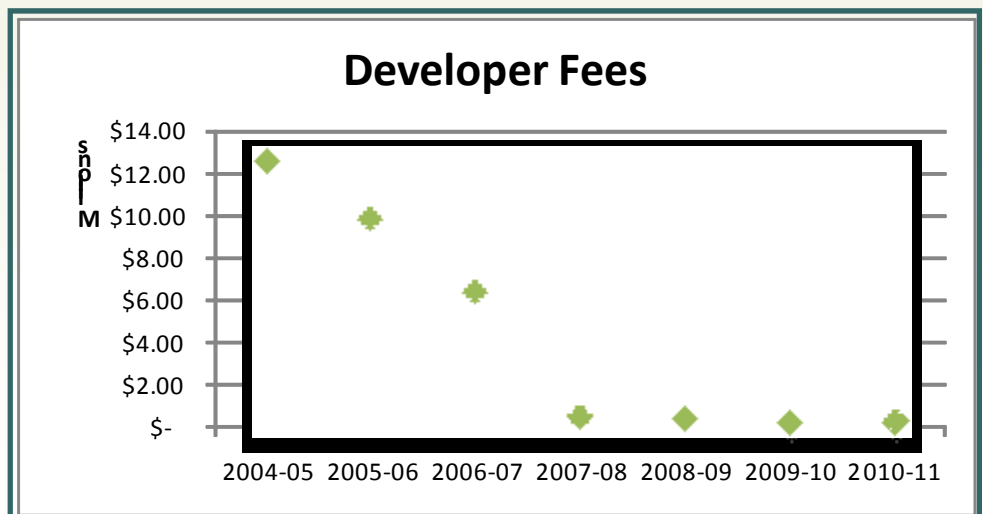
Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

**Building Fund 21 (2006 Measure E Bond):** is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. As of June 30, 2011, \$100 million of the \$149 million in Measure T bonds authorized in the 2006 election had been issued. Another \$25 million was issued in July 2011 through the federal Quality School Construction Bonds program in the form of Bond Anticipation Notes (BANs).

Revenue in the Building Fund for 2010-11 totaled \$24.3 million. Expenditures for projects, including the renovations at Hemet High School totaled \$12,017,859. The ending balance in the Building Fund on June 30, 2011 was \$34,300,393.

**Capital Facilities Fund 25:** is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs). Revenues in this fund have dropped dramatically from their peak in 2004-05 where fees received reached \$12.6 million. Just \$329,067 was received in this fund in 2010-11. Expenses in this account totaled \$1.2 million. The fund ended the year with a balance of \$3,560,483.

**State School Facilities Fund 35:** is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project.





The ending balance in Fund 35 was \$2,758,383 on June 30, 2011. The district received a total of \$666,792 in revenue deposited to Fund 35. There were no expenditures recorded in this fund in 2010-11.

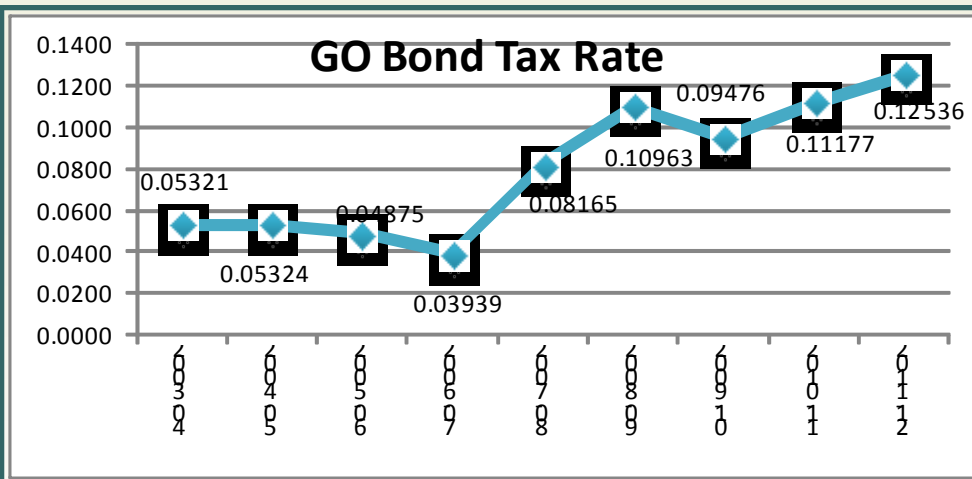
**Special Reserve for Capital Outlay Fund 40:** is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. \$25,000 was transferred into this account at the end of 2010-11 that was originally held in Fund 17. The funds are related to a deposit paid to Hemet USD by the Latham Group in September 2006 for Right of Refusal for future purchase of the Santa Fe Middle School site. \$7,994.63 collected by the J.Wiens PTA is also held in this fund for construction of shade structure at the school. The ending balance in Fund 40 as of June 30, 2011 was \$32,994.63.

future purchase of the Santa Fe Middle School site. \$7,994.63 collected by the J.Wiens PTA is also held in this fund for construction of shade structure at the school. The ending balance in Fund 40 as of June 30, 2011 was \$32,994.63.

## Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long-term debt. The district maintains one debt service fund.

**Bond Interest and Redemption Fund 51:** is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Transactions related to the Measure T bonds passed in 2006 are also processed through this fund. All transactions within Fund 51 are managed solely by Riverside County Office of Education. Tax receipts as



a result of the bond measures and interest earnings reported in this fund for 2010-11 totaled \$9.4 million and bond principal and interest payments were \$10.2 million. The balance in Fund 51 at the close of the 2010-11 fiscal year declined by almost \$0.9 million to \$8.7 million. The rate set for tax collections for 2010-11 was 0.11177. The rate for 2011-12 will be 0.12536. An analysis of Fund 51 can be found on Form 51A in the state forms section of this report.

## Proprietary Funds

The district maintains one proprietary fund to account for transactions in its self-insurance accounts and for pay-as-you go Other Post Employment Benefits (OPEB).

**Self Insurance Fund 67:** is used to separate monies received for self-insurance activities from the district's other operating funds, employee payroll deductions and retiree contributions. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs. Fund 67 is used for transactions related to the district's medical and



prescription self-insurance foundation for Hemet Teacher's Association (HTA) members and worker's compensation for all employees. It also is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. At the end of the 2010-11 fiscal year, Fund 67 had a combined ending balance of \$4.5 million. Total fund revenues were \$15.0 million and expenses were \$18.3 million.

The HTA Foundation account held in Fund 67 is treated as a trust fund under the direction of a five member board. It's portion of the ending balance in Fund 67 totals \$1.2 million. The ending balance for the HTA account declined by half from the previous year. In addition to the \$1.2 million ending balance, another \$1.6 million is reserved as a payable for the required IBNR (Incurred But Not Reported) per the HTA Foundation actuarial study dated April 14, 2009 by Nicolay Consulting.

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. \$3.9 million of Fund 67's ending balance belongs to the district's Worker's Compensation self-insurance plan. Contributions to this plan come from a percentage of payroll costs. All worker's compensation related expenses are charged to this account. In addition to the fund balance, another \$5.0 million is set up as a payable for the required IBNR (Incurred But Not Reported) claims reserve per the Worker's Compensation actuarial study dated May 2011 conducted by Bay Actuarial.

Hemet Unified also collects revenues and makes payments for its Other Post Employment Benefits (OPEB) from Fund 67. Payments made into the account by current retirees and the district's portion of the cost is collected as a percentage of payroll. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding only the pay-as-you go portion of its OPEB liability. The total OPEB liability is \$30,204,004 according to an actuarial study dated April 1, 2009 conducted by Nicolay Consulting. The district's annual required contribution (ARC) is assumed to be \$3.8 million.



WVHS—2010-11

# Appendix - Tables & Charts

|                              |      |
|------------------------------|------|
| General Fund Summaries ..... | A -1 |
| General Fund Charts .....    | A-4  |
| Other District Funds.....    | A-8  |



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**Unrestricted General Fund Summary  
2010-11 Unaudited Actuals**

|  | 2009-10 Audited<br>Actuals | 2010-11 Adopted<br>Budget | 2010-11 Second<br>Interim | 2009-10 Estimated<br>Actuals (June) | 2010-11 Unaudited<br>Actuals |
|--|----------------------------|---------------------------|---------------------------|-------------------------------------|------------------------------|
| <b>Revenues</b>                        |                            |                           |                           |                                     |                              |
| Revenue Limit Sources                  | \$ 104,812,926             | \$ 101,786,602            | \$ 105,976,189            | \$ 106,541,403                      | \$ 106,780,126               |
| Federal Revenue                        | 1,393,018                  | 473,163                   | 795,569                   | 1,479,512                           | 1,508,313                    |
| State Revenue                          | 14,726,721                 | 14,788,474                | 15,401,530                | 15,642,375                          | 15,630,216                   |
| Local Revenue                          | 3,482,825                  | 2,914,686                 | 2,431,989                 | 4,286,599                           | 4,125,401                    |
| <b>Total Revenues</b>                  | <b>\$ 124,415,490</b>      | <b>\$ 119,962,925</b>     | <b>\$ 124,605,277</b>     | <b>\$ 127,949,889</b>               | <b>\$ 128,044,056</b>        |
| <b>Expenditures</b>                    |                            |                           |                           |                                     |                              |
| Certificated Salaries                  | 66,241,520                 | 59,439,473                | 60,325,211                | 58,931,209                          | 58,902,555                   |
| Classified Salaries                    | 14,696,409                 | 13,738,269                | 13,739,492                | 13,632,418                          | 13,621,669                   |
| Employee Benefits                      | 21,964,657                 | 20,144,779                | 20,529,635                | 19,650,586                          | 19,667,990                   |
| Books and Supplies                     | 2,499,116                  | 2,337,057                 | 2,156,146                 | 2,310,922                           | 2,400,540                    |
| Services & Operating Exp               | 12,531,795                 | 11,911,403                | 13,031,066                | 14,021,633                          | 13,128,506                   |
| Capital Outlay                         | 84,094                     | 11,600                    | 264,698                   | 232,402                             | 255,175                      |
| Indirect Costs/Debt Srvc               | (3,103,951)                | (2,098,002)               | (2,337,668)               | (2,222,798)                         | (2,230,413)                  |
| \$ -                                   |                            |                           |                           |                                     |                              |
| <b>Total Expenditures</b>              | <b>\$ 114,913,640</b>      | <b>\$ 105,484,579</b>     | <b>\$ 107,708,580</b>     | <b>\$ 106,556,372</b>               | <b>\$ 105,746,022</b>        |
| <b>Excess (Deficiency)</b>             | <b>\$ 9,501,850</b>        | <b>\$ 14,478,346</b>      | <b>\$ 16,896,697</b>      | <b>\$ 21,393,517</b>                | <b>\$ 22,298,034</b>         |
| <b>Other Financing Sources (Uses)</b>  |                            |                           |                           |                                     |                              |
| Transfers In/Other Sources             | 19,405                     | 96,773                    | 718,686                   | 718,686                             | 719,372                      |
| Transfers Out/Other Uses               | 1,262,098                  | 1,230,000                 | 1,230,000                 | 1,230,000                           | 1,230,000                    |
| Contributions                          | (8,638,343)                | (10,339,401)              | (8,952,830)               | (10,870,624)                        | (9,830,292)                  |
| <b>Total Other Sources (Uses)</b>      | <b>\$ (9,881,036)</b>      | <b>\$ (11,472,628)</b>    | <b>\$ (9,464,144)</b>     | <b>\$ (11,381,938)</b>              | <b>\$ (10,340,920)</b>       |
| <b>Net Increase (Decrease)</b>         | <b>\$ (379,186)</b>        | <b>\$ 3,005,718</b>       | <b>\$ 7,432,553</b>       | <b>\$ 10,011,579</b>                | <b>\$ 11,957,114</b>         |
| <b>Beginning Fund Balance</b>          | <b>\$ 16,107,206</b>       | <b>\$ 13,376,504</b>      | <b>\$ 15,728,020</b>      | <b>\$ 15,728,020</b>                | <b>\$ 15,728,020</b>         |
| <b>Ending Fund Balance</b>             | <b>\$ 15,728,020</b>       | <b>\$ 16,382,222</b>      | <b>\$ 23,160,573</b>      | <b>\$ 25,739,599</b>                | <b>\$ 27,685,134</b>         |
| Stores                                 | 228,868                    | 313,312                   | 263,230                   | 263,230                             | 254,609                      |
| Revolving Cash                         | 25,000                     | 25,000                    | 25,000                    | 25,000                              | 25,000                       |
| PrePaid Expenses                       | 152,823                    | -                         | -                         | -                                   | -                            |
| 3% Reserve                             | 5,400,000                  | 6,478,996                 | 5,354,174                 | 8,634,140                           | 8,550,154                    |
| Designated/Restricted Balances         | 9,921,329                  | 9,564,914                 | 17,518,169                | 16,817,229                          | 18,855,371                   |
| <b>Available for Board Designation</b> | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                         | <b>\$ -</b>                  |

**Restricted General Fund Summary  
2010-11 Unaudited Actuals**

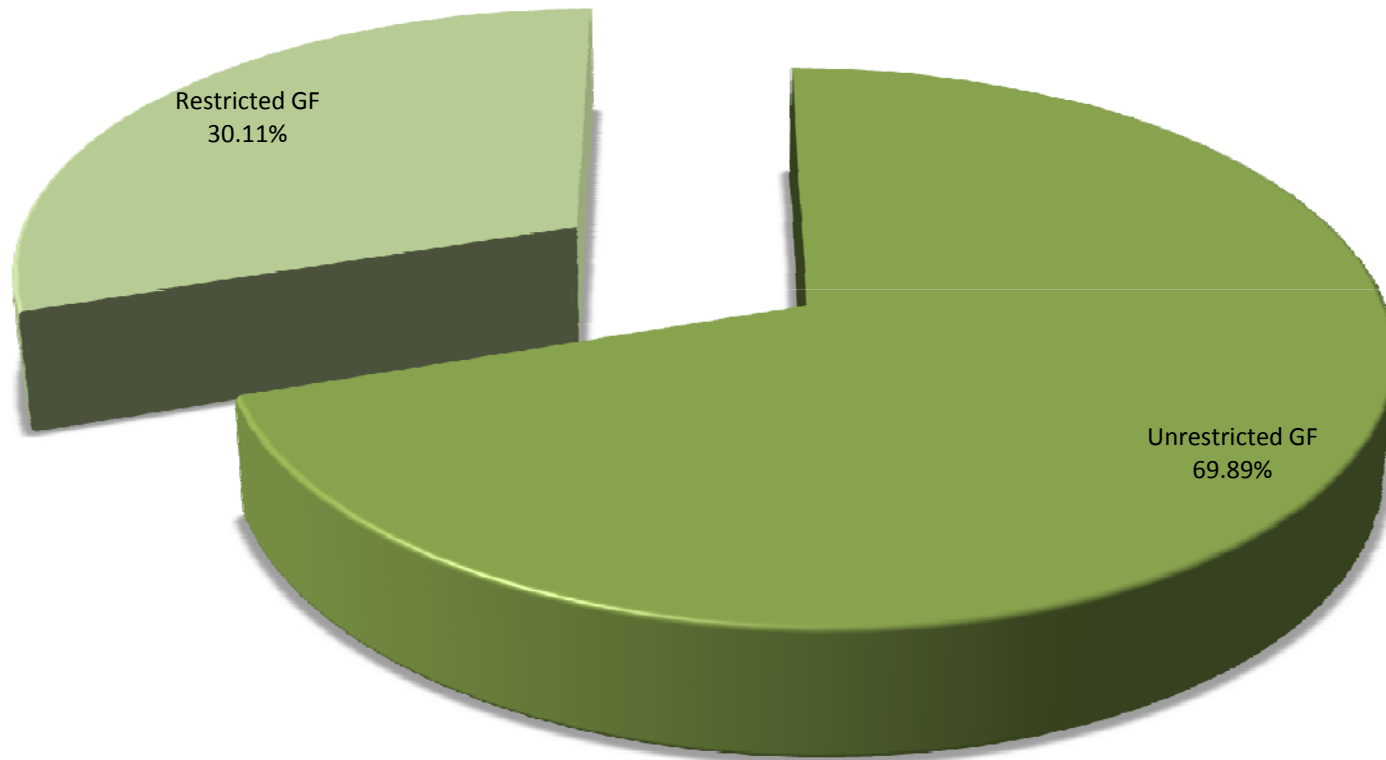
|  | 2009-10 Audited<br>Actuals | 2010-11 Adopted<br>Budget | 2010-11 Second<br>Interim | 2010-11 Estimated<br>Actuals (June) | 2010-11 Unaudited<br>Actuals |
|--|----------------------------|---------------------------|---------------------------|-------------------------------------|------------------------------|
| <b>Revenues</b>                        |                            |                           |                           |                                     |                              |
| Revenue Limit Sources                  | \$ 4,409,100               | \$ 3,795,901              | \$ 4,732,472              | \$ 4,195,257                        | \$ 4,214,985                 |
| Federal Revenue                        | 20,965,495                 | 14,502,620                | 19,648,657                | 16,933,704                          | 16,901,630                   |
| State Revenue                          | 7,517,028                  | 7,009,074                 | 7,664,045                 | 7,417,399                           | 7,480,279                    |
| Local Revenue                          | 19,867,348                 | 19,144,912                | 19,698,924                | 17,963,405                          | 18,526,700                   |
| <b>Total Revenues</b>                  | <b>\$ 52,758,971</b>       | <b>\$ 44,452,507</b>      | <b>\$ 51,744,098</b>      | <b>\$ 46,509,765</b>                | <b>\$ 47,123,594</b>         |
| <b>Expenditures</b>                    |                            |                           |                           |                                     |                              |
| Certificated Salaries                  | 19,485,658                 | 18,111,080                | 18,150,907                | 19,153,618                          | 19,268,521                   |
| Classified Salaries                    | 16,033,305                 | 15,872,747                | 15,933,111                | 15,655,016                          | 15,726,624                   |
| Employee Benefits                      | 11,144,687                 | 11,095,252                | 11,239,506                | 11,405,272                          | 10,995,496                   |
| Books and Supplies                     | 3,872,098                  | 4,315,949                 | 7,664,508                 | 4,192,795                           | 3,980,967                    |
| Services & Operating Exp               | 5,393,038                  | 6,144,929                 | 7,730,490                 | 6,228,404                           | 5,775,342                    |
| Capital Outlay                         | 601,117                    | 245,682                   | 800,663                   | 556,072                             | 1,174,090                    |
| Indirect Costs/Debt Svc                | 7,259,214                  | 6,133,990                 | 6,713,754                 | 6,334,801                           | 6,208,795                    |
| <b>Total Expenditures</b>              | <b>\$ 63,789,117</b>       | <b>\$ 61,919,629</b>      | <b>\$ 68,232,939</b>      | <b>\$ 63,525,978</b>                | <b>\$ 63,129,835</b>         |
| <b>Excess (Deficiency)</b>             | <b>\$ (11,030,146)</b>     | <b>\$ (17,467,122)</b>    | <b>\$ (16,488,841)</b>    | <b>\$ (17,016,213)</b>              | <b>\$ (16,006,241)</b>       |
| <b>Other Financing Sources (Uses)</b>  |                            |                           |                           |                                     |                              |
| Transfers In/Other Sources             | 166,905                    | 227,361                   | 227,361                   | 227,361                             | 958,731                      |
| Transfers Out/Other Uses               | -                          | -                         | -                         | 863,400                             | 863,400                      |
| Contributions                          | 8,638,343                  | 10,339,401                | 8,952,830                 | 10,870,624                          | 9,830,292                    |
| <b>Total Other Sources (Uses)</b>      | <b>\$ 8,805,248</b>        | <b>\$ 10,566,762</b>      | <b>\$ 9,180,191</b>       | <b>\$ 10,234,585</b>                | <b>\$ 9,925,623</b>          |
| <b>Net Increase (Decrease)</b>         | <b>\$ (2,224,898)</b>      | <b>\$ (6,900,360)</b>     | <b>\$ (7,308,650)</b>     | <b>\$ (6,781,628)</b>               | <b>\$ (6,080,618)</b>        |
| <b>Beginning Fund Balance</b>          | <b>\$ 12,756,783</b>       | <b>\$ 9,725,649</b>       | <b>\$ 10,531,885</b>      | <b>\$ 10,531,885</b>                | <b>\$ 10,531,885</b>         |
| <b>Ending Fund Balance</b>             | <b>\$ 10,531,885</b>       | <b>\$ 2,825,289</b>       | <b>\$ 3,223,235</b>       | <b>\$ 3,750,257</b>                 | <b>\$ 4,451,267</b>          |
| Stores                                 | -                          | -                         | -                         | -                                   | -                            |
| Revolving Cash                         | -                          | -                         | -                         | -                                   | -                            |
| PrePaid Expenses                       | -                          | -                         | -                         | -                                   | -                            |
| 3% Reserve                             | -                          | -                         | -                         | -                                   | -                            |
| Designated/Restricted Balances         | 10,531,885                 | 2,825,289                 | 3,223,235                 | 3,750,257                           | 4,451,267                    |
| <b>Available for Board Designation</b> | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                         | <b>\$ -</b>                  |

**Combined General Fund Summary  
2010-11 Unaudited Actuals**

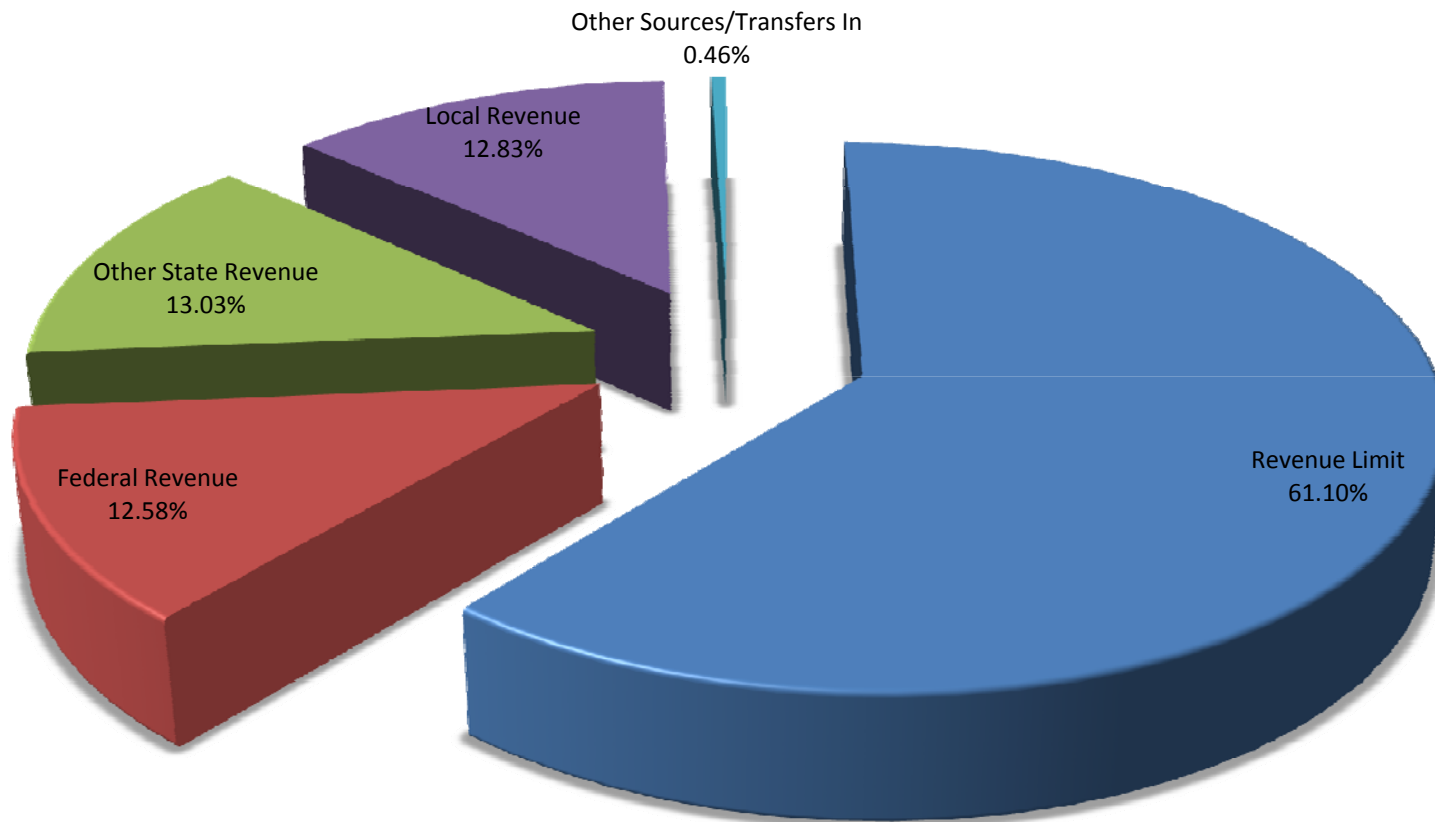
|  | 2009-10 Audited<br>Actuals | 2010-11 Adopted<br>Budget | 2010-11 Second<br>Interim | 2010-11 Estimated<br>Actuals (June) | 2010-11 Unaudited<br>Actuals |
|--|----------------------------|---------------------------|---------------------------|-------------------------------------|------------------------------|
| <b>Revenues</b>                        |                            |                           |                           |                                     |                              |
| Revenue Limit Sources                  | \$ 109,222,026             | \$ 105,582,503            | \$ 110,708,661            | \$ 110,736,660                      | \$ 110,995,111               |
| Federal Revenue                        | 22,358,513                 | 14,975,783                | 20,444,226                | 18,413,216                          | 18,409,943                   |
| State Revenue                          | 22,243,749                 | 21,797,548                | 23,065,575                | 23,059,774                          | 23,110,495                   |
| Local Revenue                          | 23,350,173                 | 22,059,598                | 22,130,913                | 22,250,004                          | 22,652,101                   |
| <b>Total Revenues</b>                  | <b>\$ 177,174,461</b>      | <b>\$ 164,415,432</b>     | <b>\$ 176,349,375</b>     | <b>\$ 174,459,654</b>               | <b>\$ 175,167,650</b>        |
| <b>Expenditures</b>                    |                            |                           |                           |                                     |                              |
| Certificated Salaries                  | \$ 85,727,178              | \$ 77,550,553             | \$ 78,476,118             | \$ 78,084,827                       | \$ 78,171,076                |
| Classified Salaries                    | 30,729,714                 | 29,611,016                | 29,672,603                | 29,287,434                          | 29,348,293                   |
| Employee Benefits                      | 33,109,344                 | 31,240,031                | 31,769,141                | 31,055,858                          | 30,663,486                   |
| Books and Supplies                     | 6,371,214                  | 6,653,006                 | 9,820,654                 | 6,503,717                           | 6,381,507                    |
| Services & Operating Exp               | 17,924,833                 | 18,056,332                | 20,761,556                | 20,250,037                          | 18,903,848                   |
| Capital Outlay                         | 685,211                    | 257,282                   | 1,065,361                 | 788,474                             | 1,429,265                    |
| Indirect Costs/Debt Srvc               | 4,155,263                  | 4,035,988                 | 4,376,086                 | 4,112,003                           | 3,978,382                    |
| <b>Total Expenditures</b>              | <b>\$ 178,702,757</b>      | <b>\$ 167,404,208</b>     | <b>\$ 175,941,519</b>     | <b>\$ 170,082,350</b>               | <b>\$ 168,875,857</b>        |
| <b>Excess (Deficiency)</b>             | <b>\$ (1,528,296)</b>      | <b>\$ (2,988,776)</b>     | <b>\$ 407,856</b>         | <b>\$ 4,377,304</b>                 | <b>\$ 6,291,793</b>          |
| <b>Other Financing Sources (Uses)</b>  |                            |                           |                           |                                     |                              |
| Transfers In/Other Sources             | \$ 186,310                 | \$ 324,134                | \$ 946,047                | \$ 946,047                          | \$ 1,678,103                 |
| Transfers Out/Other Uses               | 1,262,098                  | 1,230,000                 | 1,230,000                 | 2,093,400                           | 2,093,400                    |
| Contributions                          | -                          | -                         | -                         | -                                   | -                            |
| <b>Total Other Sources (Uses)</b>      | <b>\$ (1,075,788)</b>      | <b>\$ (905,866)</b>       | <b>\$ (283,953)</b>       | <b>\$ (1,147,353)</b>               | <b>\$ (415,297)</b>          |
| <b>Net Increase (Decrease)</b>         | <b>\$ (2,604,084)</b>      | <b>\$ (3,894,642)</b>     | <b>\$ 123,903</b>         | <b>\$ 3,229,951</b>                 | <b>\$ 5,876,496</b>          |
| <b>Beginning Fund Balance</b>          | <b>\$ 28,863,989</b>       | <b>\$ 23,102,153</b>      | <b>\$ 26,259,905</b>      | <b>\$ 26,259,905</b>                | <b>\$ 26,259,905</b>         |
| <b>Ending Fund Balance</b>             | <b>\$ 26,259,905</b>       | <b>\$ 19,207,511</b>      | <b>\$ 26,383,808</b>      | <b>\$ 29,489,856</b>                | <b>\$ 32,136,401</b>         |
| Stores                                 | \$ 228,868                 | \$ 313,312                | \$ 263,230                | \$ 263,230                          | \$ 254,609                   |
| Revolving Cash                         | 25,000                     | 25,000                    | 25,000                    | 25,000                              | 25,000                       |
| PrePaid Expenses                       | 152,823                    | -                         | -                         | -                                   | -                            |
| 3% Reserve                             | 5,400,000                  | 6,478,996                 | 5,354,174                 | 8,634,140                           | 8,550,154                    |
| Designated/Restricted Balances         | 20,453,214                 | 12,390,203                | 20,741,404                | 20,567,486                          | 23,306,638                   |
| <b>Available for Board Designation</b> | <b>\$ -</b>                | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                         | <b>\$ -</b>                  |



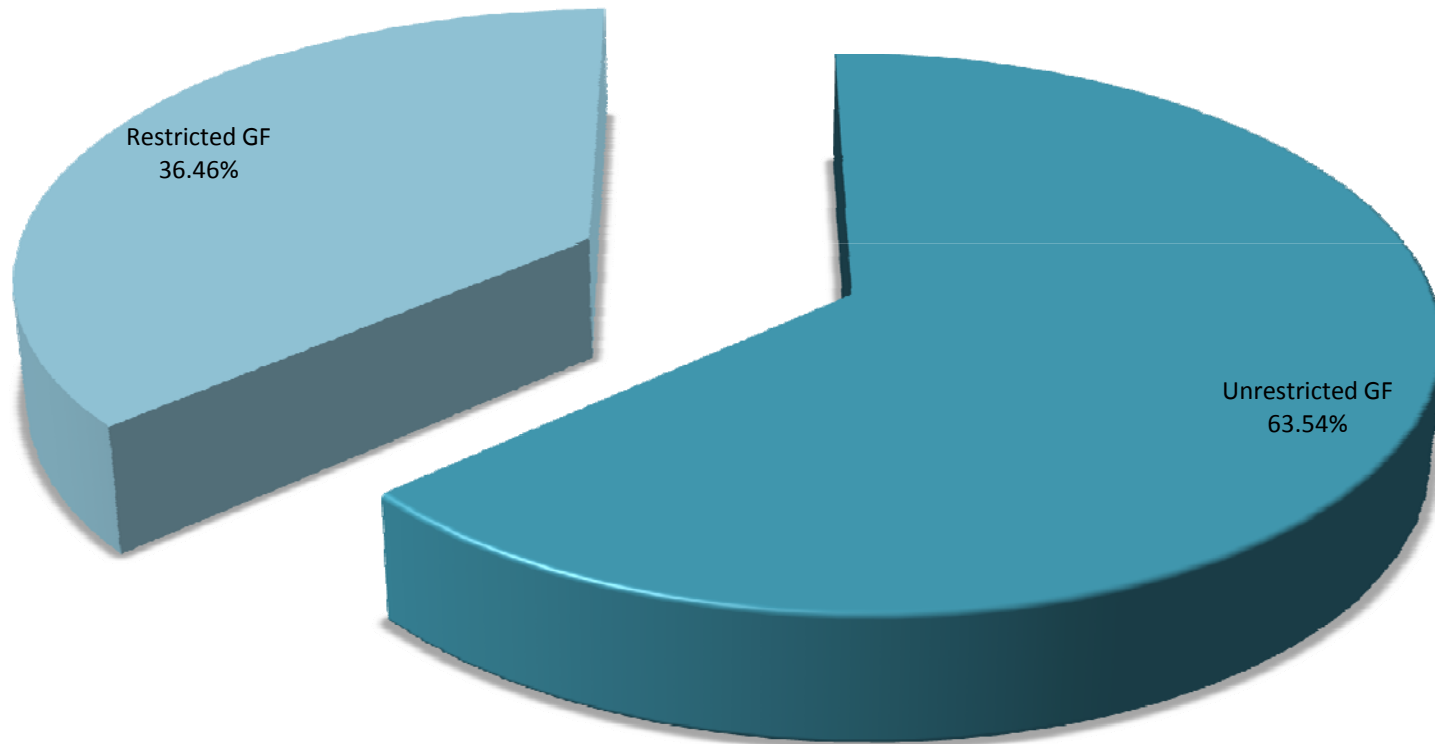
## 2010-11 Unaudited Actuals General Fund Revenue



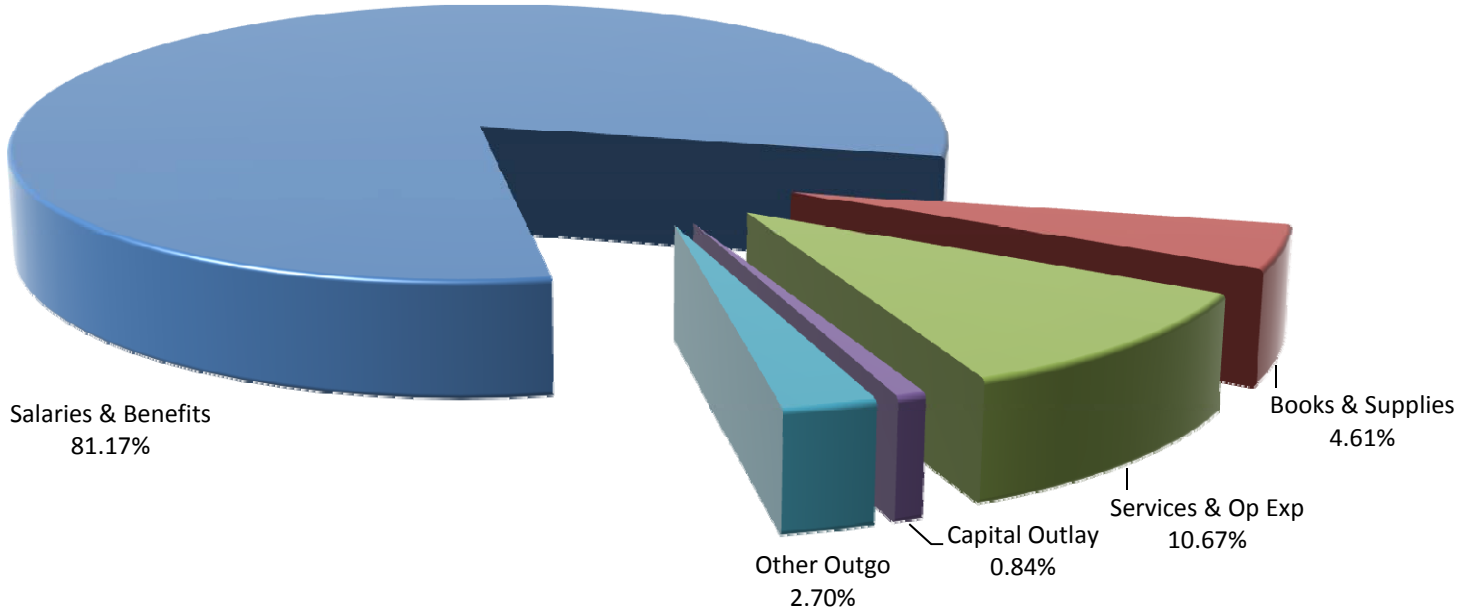
## 2010-11 Unaudited Actuals Combined General Fund Revenue



## 2010-11 Unaudited Actuals General Fund Expenditures



# 2010-11 Unaudited Actuals Combined General Fund Expenses





**2010-11 Unaudited Actuals  
All Funds Summary**

|                                     | <b>General<br/>Funds 03 &amp; 06</b> | <b>Charter<br/>Schools<br/>Fund 09</b> | <b>Adult<br/>Education<br/>Fund 11</b> | <b>Child<br/>Development<br/>Fund 12</b> | <b>Cafeteria<br/>Fund 13</b> | <b>Deferred<br/>Maintenance<br/>Fund 14</b> | <b>Special<br/>Reserve<br/>Fund 17</b> | <b>Funds<br/>03 - 17<br/>Sub Total</b> |
|-------------------------------------|--------------------------------------|--|--|--|------------------------------|---|--|--|
| <b>Revenues:</b>                    |                                      |  |  |  |                              |   |  |  |
| Revenue Limit Sources               | \$ 110,995,111.03                    | \$ 2,462,222.00                        | \$ -                                   | \$ -                                     | \$ -                         | \$ -  | \$ -                                   | \$ 113,457,333.03                      |
| Federal Revenues                    | 18,409,942.09                        | 286,730.00                             | -                                      | 182,950.17                               | 8,252,940.00                 | -   | -                                      | 27,132,562.26                          |
| Other State Revenues                | 23,110,494.82                        | 471,305.18                             | -                                      | 1,387,612.79                             | 724,796.00                   | -   | -                                      | 25,694,208.79                          |
| Other Local Revenues                | 22,652,101.63                        | 329,886.32                             | 221,874.94                             | 746.37                                   | 1,217,607.00                 | 8,250.81                                    | 685.56                                 | 24,431,152.63                          |
| <b>Total Revenues</b>               | <b>\$ 175,167,649.57</b>             | <b>\$ 3,550,143.50</b>                 | <b>\$ 221,874.94</b>                   | <b>\$ 1,571,309.33</b>                   | <b>\$ 10,195,343.00</b>      | <b>\$ 8,250.81</b>                          | <b>\$ 685.56</b>                       | <b>\$ 190,715,256.71</b>               |
| <b>Expenditures:</b>                |                                      |  |  |  |                              |   |  |  |
| Certificated Salaries               | \$ 78,171,074.67                     | \$ 1,407,231.22                        | \$ 293,968.10                          | \$ 465,444.40                            | \$ -                         | \$ -  | \$ -                                   | \$ 80,337,718.39                       |
| Classified Salaries                 | 29,348,293.11                        | 135,071.58                             | 80,226.70                              | 445,155.48                               | 3,087,947.03                 | -   | -                                      | 33,096,693.90                          |
| Employee Benefits                   | 30,663,485.79                        | 361,330.12                             | 74,152.71                              | 252,240.73                               | 1,301,082.00                 | -   | -                                      | 32,652,291.35                          |
| Books and Supplies                  | 6,381,507.09                         | 380,152.88                             | 78,376.72                              | 70,971.76                                | 3,299,365.00                 | 154,996.97                                  | -                                      | 10,365,370.42                          |
| Services, Other Operating Expenses  | 18,903,849.46                        | 582,832.59                             | 69,616.48                              | 248,349.19                               | 245,723.00                   | 779,309.87                                  | -                                      | 20,829,680.59                          |
| Capital Outlay                      | 1,429,264.83                         | 8,250.00                               | -                                      | -  | 572,290.00                   | 30,000.00                                   | -                                      | 2,039,804.83                           |
| Other Outgo                         | 4,424,956.49                         | -                                      | -                                      | -  | 366,006.00                   | -   | -                                      | 4,790,962.49                           |
| Indirect and Support Costs          | (446,576.66)                         | 2,345.89                               | 25,354.70                              | 66,601.07                                | 352,275.00                   | -   | -                                      | 0.00                                   |
| <b>Total Expenditures</b>           | <b>\$ 168,875,854.78</b>             | <b>\$ 2,877,214.28</b>                 | <b>\$ 621,695.41</b>                   | <b>\$ 1,548,762.63</b>                   | <b>\$ 9,224,688.03</b>       | <b>\$ 964,306.84</b>                        | <b>\$ -</b>                            | <b>\$ 184,112,521.97</b>               |
| <b>Excess (Deficiency)</b>          | <b>\$ 6,291,794.79</b>               | <b>\$ 672,929.22</b>                   | <b>\$ (399,820.47)</b>                 | <b>\$ 22,546.70</b>                      | <b>\$ 970,654.97</b>         | <b>\$ (956,056.03)</b>                      | <b>\$ 685.56</b>                       | <b>\$ 6,602,734.74</b>                 |
| <b>Other Financing Sources/Uses</b> |                                      |  |  |  |                              |   |  |  |
| Interfund Transfers In              | \$ 993,102.66                        | \$ -                                   | \$ 515,000.00                          | -  | -                            | \$ 1,578,400.00                             | \$ -                                   | \$ 3,086,502.66                        |
| Interfund Transfers Out             | 2,093,400.00                         | 273,731.00                             | -                                      | -  | -                            | -   | 122,047.91                             | 2,489,178.91                           |
| Other Sources (Uses)                | 685,000.00                           | -                                      | -                                      | -  | -                            | -   | -                                      | 685,000.00                             |
| Contributions                       | -                                    | -                                      | -                                      | -  | -                            | -   | -                                      | -                                      |
| <b>Total Other Sources (Uses)</b>   | <b>\$ (415,297.34)</b>               | <b>\$ (273,731.00)</b>                 | <b>\$ 515,000.00</b>                   | <b>\$ -</b>                              | <b>\$ -</b>                  | <b>\$ 1,578,400.00</b>                      | <b>\$ (122,047.91)</b>                 | <b>\$ 1,282,323.75</b>                 |
| <b>Net Increase (Decrease)</b>      | <b>\$ 5,876,497.45</b>               | <b>\$ 399,198.22</b>                   | <b>\$ 115,179.53</b>                   | <b>\$ 22,546.70</b>                      | <b>\$ 970,654.97</b>         | <b>\$ 622,343.97</b>                        | <b>\$ (121,362.35)</b>                 | <b>\$ 7,885,058.49</b>                 |
| Beginning Fund Balance              | \$ 26,259,904.69                     | \$ 278,914.31                          | \$ 446,025.29                          | \$ 5,216.86                              | \$ 3,908,131.00              | \$ 1,131,966.15                             | \$ 121,362.35                          | \$ 32,151,520.65                       |
| <b>Ending Fund Balance</b>          | <b>\$ 32,136,402.14</b>              | <b>\$ 678,112.53</b>                   | <b>\$ 561,204.82</b>                   | <b>\$ 27,763.56</b>                      | <b>\$ 4,878,785.97</b>       | <b>\$ 1,754,310.12</b>                      | <b>\$ -</b>                            | <b>\$ 40,036,579.14</b>                |

**2010-11 Unaudited Actuals  
All Funds Summary**

|                                     | Building<br>Measure E<br>Fund 21 | Capital<br>Facilities<br>Fund 25 | School<br>Facilities<br>Fund 35 | Spec Reserve<br>Cap Outlay<br>Fund 40 | Bond Interest<br>& Redemption<br>Fund 51 | Self<br>Insurance<br>Fund 67 | Funds<br>21 - 67<br>Sub Total | All<br>District Funds<br>Total |
|-------------------------------------|----------------------------------|----------------------------------|---------------------------------|---------------------------------------|--|------------------------------|-------------------------------|--------------------------------|
| <b>Revenues:</b>                    |                                  |                                  |                                 |                                       |  |                              |                               |                                |
| Revenue Limit Sources               | \$ -                             | \$ -                             | \$ -                            | \$ -                                  | \$ -                                     | \$ -                         | \$ -                          | \$ 113,457,333.03              |
| Federal Revenues                    | -                                | -                                | -                               | -                                     | -  | -                            | -                             | 27,132,562.26                  |
| Other State Revenues                | 47.61                            | -                                | 647,092.00                      | -                                     | 183,652.89                               | -                            | 830,792.50                    | 26,525,001.29                  |
| Other Local Revenues                | 341,310.04                       | 322,884.92                       | 19,699.52                       | 52.01                                 | 9,159,190.32                             | 14,955,913.65                | 24,799,050.46                 | 49,230,203.09                  |
| <b>Total Revenues</b>               | <b>\$ 341,357.65</b>             | <b>\$ 322,884.92</b>             | <b>\$ 666,791.52</b>            | <b>\$ 52.01</b>                       | <b>\$ 9,342,843.21</b>                   | <b>\$ 14,955,913.65</b>      | <b>\$ 25,629,842.96</b>       | <b>\$ 216,345,099.67</b>       |
| <b>Expenditures:</b>                |                                  |                                  |                                 |                                       |  |                              |                               |                                |
| Certificated Salaries               | \$ -                             | \$ -                             | \$ -                            | \$ -                                  | \$ -                                     | \$ -                         | \$ -                          | \$ 80,337,718.39               |
| Classified Salaries                 | -                                | -                                | -                               | -                                     | -  | -                            | -                             | 33,096,693.90                  |
| Employee Benefits                   | -                                | -                                | -                               | -                                     | -  | -                            | -                             | 32,652,291.35                  |
| Books and Supplies                  | 20,242.30                        | 8,750.80                         | -                               | -                                     | -  | 10,208.51                    | 39,201.61                     | 10,404,572.03                  |
| Services, Other Operating Expenses  | 83,217.55                        | 136,303.10                       | -                               | -                                     | -  | 18,288,671.01                | 18,508,191.66                 | 39,337,872.25                  |
| Capital Outlay                      | 11,914,398.67                    | 261,905.44                       | -                               | -                                     | -  | -                            | 12,176,304.11                 | 14,216,108.94                  |
| Other Outgo                         | -                                | 192,359.23                       | -                               | -                                     | 10,235,067.87                            | -                            | 10,427,427.10                 | 15,218,389.59                  |
| Indirect and Support Costs          | -                                | -                                | -                               | -                                     | -  | -                            | -                             | 0.00                           |
| <b>Total Expenditures</b>           | <b>\$ 12,017,858.52</b>          | <b>\$ 599,318.57</b>             | <b>\$ -</b>                     | <b>\$ -</b>                           | <b>\$ 10,235,067.87</b>                  | <b>\$ 18,298,879.52</b>      | <b>\$ 41,151,124.48</b>       | <b>\$ 225,263,646.45</b>       |
| <b>Excess (Deficiency)</b>          | <b>\$ (11,676,500.87)</b>        | <b>\$ (276,433.65)</b>           | <b>\$ 666,791.52</b>            | <b>\$ 52.01</b>                       | <b>\$ (892,224.66)</b>                   | <b>\$ (3,342,965.87)</b>     | <b>\$ (15,521,281.52)</b>     | <b>\$ (8,918,546.78)</b>       |
| <b>Other Financing Sources/Uses</b> |                                  |                                  |                                 |                                       |  |                              |                               |                                |
| Interfund Transfers In              | \$ -                             | \$ -                             | \$ -                            | \$ 25,000.00                          | \$ -                                     | \$ -                         | \$ 25,000.00                  | \$ 3,111,502.66                |
| Interfund Transfers Out             | -                                | 622,323.75                       | -                               | -                                     | -  | -                            | 622,323.75                    | 3,111,502.66                   |
| Other Sources (Uses)                | 23,936,708.23                    | 6,182.58                         | -                               | -                                     | 13,384.05                                | -                            | 23,956,274.86                 | 24,641,274.86                  |
| Contributions                       | -                                | -                                | -                               | -                                     | -  | -                            | -                             | -                              |
| <b>Total Other Sources (Uses)</b>   | <b>\$ 23,936,708.23</b>          | <b>\$ (616,141.17)</b>           | <b>\$ -</b>                     | <b>\$ 25,000.00</b>                   | <b>\$ 13,384.05</b>                      | <b>\$ -</b>                  | <b>\$ 23,358,951.11</b>       | <b>\$ 24,641,274.86</b>        |
| <b>Net Increase (Decrease)</b>      | <b>\$ 12,260,207.36</b>          | <b>\$ (892,574.82)</b>           | <b>\$ 666,791.52</b>            | <b>\$ 25,052.01</b>                   | <b>\$ (878,840.61)</b>                   | <b>\$ (3,342,965.87)</b>     | <b>\$ 7,837,669.59</b>        | <b>\$ 15,722,728.08</b>        |
| Beginning Fund Balance              | \$ 22,040,185.64                 | \$ 4,453,058.15                  | \$ 2,091,591.96                 | \$ 7,942.62                           | \$ 9,584,639.24                          | \$ 7,811,244.56              | \$ 45,988,662.17              | \$ 78,140,182.82               |
| <b>Ending Fund Balance</b>          | <b>\$ 34,300,393.00</b>          | <b>\$ 3,560,483.33</b>           | <b>\$ 2,758,383.48</b>          | <b>\$ 32,994.63</b>                   | <b>\$ 8,705,798.63</b>                   | <b>\$ 4,468,278.69</b>       | <b>\$ 53,826,331.76</b>       | <b>\$ 93,862,910.90</b>        |

# **2010-11 Unaudited Actuals State Forms**

**For the Period Ending June 30, 2011**

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

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

| Form  | Description   | Value            |
|-------|---|------------------|
| CEA   | Percent of Current Cost of Education Expended for Classroom Compensation<br>Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)  | 59.64%           |
|       | CEA Deficiency Amount<br>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<br>If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).  |                  |
| DAY   | Excess Program Revenues<br>Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.  |                  |
| GANN  | Adjustments to Appropriations Limit Per Government Code Section 7902.1<br>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   | \$128,011,352.14 |
|       | Appropriations Subject to Limit<br>These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.   | \$118,537,009.92 |
| ICR   | Preliminary Proposed Indirect Cost Rate<br>Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.   | 6.21%            |
| NCMOE | No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination<br>If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages:<br>MOE Deficiency Percentage - Based on Total Expenditures<br>MOE Deficiency Percentage - Based on Expenditures Per ADA | MOE Met          |
|       |   |                  |
|       |   |                  |
| TRAN  | Approved Transportation Expense - Home-to-School  | \$1,587,367.45   |
|       | Approved Transportation Expense - SD/OI<br>For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).   | \$615,511.55     |

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 06, 2011

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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



| Description   | Resource Codes | Object Codes           | 2010-11 Unaudited Actuals |                 |                           | 2011-12 Budget   |                 |                           | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
|   |                |                        | Unrestricted (A)          | Restricted (B)  | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E)  | Total Fund col. D + E (F) |                     |
| <b>A. REVENUES</b>  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) Revenue Limit Sources  |                | 8010-8099              | 106,780,126.03            | 4,214,985.00    | 110,995,111.03            | 100,538,409.00   | 4,499,533.00    | 105,037,942.00            | -5.4%               |
| 2) Federal Revenue  |                | 8100-8299              | 1,508,312.47              | 16,901,629.62   | 18,409,942.09             | 1,235,700.00     | 19,742,477.00   | 20,978,177.00             | 14.0%               |
| 3) Other State Revenue  |                | 8300-8599              | 15,630,216.06             | 7,480,278.76    | 23,110,494.82             | 13,712,075.00    | 7,372,096.00    | 21,084,171.00             | -8.8%               |
| 4) Other Local Revenue  |                | 8600-8799              | 4,125,401.15              | 18,526,700.48   | 22,652,101.63             | 2,620,911.00     | 18,800,492.00   | 21,421,403.00             | -5.4%               |
| 5) TOTAL, REVENUES  |                |                        | 128,044,055.71            | 47,123,593.86   | 175,167,649.57            | 118,107,095.00   | 50,414,598.00   | 168,521,693.00            | -3.8%               |
| <b>B. EXPENDITURES</b>  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) Certificated Salaries  |                | 1000-1999              | 58,902,554.81             | 19,268,519.86   | 78,171,074.67             | 57,100,244.00    | 18,054,555.00   | 75,154,799.00             | -3.9%               |
| 2) Classified Salaries  |                | 2000-2999              | 13,621,668.74             | 15,726,624.37   | 29,348,293.11             | 13,982,000.00    | 15,722,750.00   | 29,704,750.00             | 1.2%                |
| 3) Employee Benefits  |                | 3000-3999              | 19,667,989.88             | 10,995,495.91   | 30,663,485.79             | 20,226,545.00    | 11,303,333.00   | 31,529,878.00             | 2.8%                |
| 4) Books and Supplies   |                | 4000-4999              | 2,400,540.35              | 3,980,966.74    | 6,381,507.09              | 2,409,849.00     | 7,335,039.00    | 9,744,888.00              | 52.7%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999              | 13,128,506.63             | 5,775,342.83    | 18,903,849.46             | 14,725,259.00    | 4,549,729.00    | 19,274,988.00             | 2.0%                |
| 6) Capital Outlay   |                | 6000-6999              | 255,174.65                | 1,174,090.18    | 1,429,264.83              | 0.00             | 125,398.00      | 125,398.00                | -91.2%              |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299<br>7400-7499 | 42,485.68                 | 4,382,470.81    | 4,424,956.49              | 7,000.00         | 4,379,425.00    | 4,386,425.00              | -0.9%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399              | (2,272,900.68)            | 1,826,324.02    | (446,576.66)              | (2,286,976.00)   | 1,765,406.00    | (521,570.00)              | 16.8%               |
| 9) TOTAL, EXPENDITURES  |                |                        | 105,746,020.06            | 63,129,834.72   | 168,875,854.78            | 106,163,921.00   | 63,235,635.00   | 169,399,556.00            | 0.3%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                        | 22,298,035.65             | (16,006,240.86) | 6,291,794.79              | 11,943,174.00    | (12,821,037.00) | (877,863.00)              | -114.0%             |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| 1) Interfund Transfers  |                |                        |                           |                 |                           |                  |                 |                           |                     |
| a) Transfers In   |                | 8900-8929              | 719,371.66                | 273,731.00      | 993,102.66                | 0.00             | 303,030.00      | 303,030.00                | -69.5%              |
| b) Transfers Out  |                | 7600-7629              | 1,230,000.00              | 863,400.00      | 2,093,400.00              | 1,229,906.00     | 100,000.00      | 1,329,906.00              | -36.5%              |
| 2) Other Sources/Uses   |                |                        |                           |                 |                           |                  |                 |                           |                     |
| a) Sources  |                | 8930-8979              | 0.00                      | 685,000.00      | 685,000.00                | 0.00             | 0.00            | 0.00                      | -100.0%             |
| b) Uses   |                | 7630-7699              | 0.00                      | 0.00            | 0.00                      | 0.00             | 0.00            | 0.00                      | 0.0%                |
| 3) Contributions  |                | 8980-8999              | (9,830,292.43)            | 9,830,292.43    | 0.00                      | (11,544,671.00)  | 11,544,671.00   | 0.00                      | 0.0%                |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                        | (10,340,920.77)           | 9,925,623.43    | (415,297.34)              | (12,774,577.00)  | 11,747,701.00   | (1,026,876.00)            | 147.3%              |

| Description  | Resource Codes | Object Codes | 2010-11 Unaudited Actuals |                |                           | 2011-12 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | 11,957,114.88             | (6,080,617.43) | 5,876,497.45              | (831,403.00)     | (1,073,336.00) | (1,904,739.00)            | -132.4%             |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Beginning Fund Balance  |                |              |                           |                |                           |                  |                |                           |                     |
| a) As of July 1 - Unaudited  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9791         | 15,728,020.04             | 10,531,884.65  | 26,259,904.69             | 27,685,134.92    | 4,451,267.22   | 32,136,402.14             | 22.4%               |
| b) Audit Adjustments   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9793         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| c) As of July 1 - Audited (F1a + F1b)  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                |              | 15,728,020.04             | 10,531,884.65  | 26,259,904.69             | 27,685,134.92    | 4,451,267.22   | 32,136,402.14             | 22.4%               |
| d) Other Restatements  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9795         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              |                           |                |                           |                  |                |                           |                     |
|  |                |              | 15,728,020.04             | 10,531,884.65  | 26,259,904.69             | 27,685,134.92    | 4,451,267.22   | 32,136,402.14             | 22.4%               |
| 2) Ending Balance, June 30 (E + F1e)   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                |              | 27,685,134.92             | 4,451,267.22   | 32,136,402.14             | 26,853,731.92    | 3,377,931.22   | 30,231,663.14             | -5.9%               |
| Components of Ending Fund Balance (Actuals)                                    |                |              |                           |                |                           |                  |                |                           |                     |
| a) Reserve for   |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9711         | 25,000.28                 | 0.00           | 25,000.28                 |                  |                |                           |                     |
| Stores   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9712         | 254,609.22                | 0.00           | 254,609.22                |                  |                |                           |                     |
| Prepaid Expenditures   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9713         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| All Others   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9719         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| General Reserve  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9730         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| Legally Restricted Balance   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9740         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| b) Designated Amounts  |                |              |                           |                |                           |                  |                |                           |                     |
| Designated for Economic Uncertainties  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9770         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9775         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| Other Designations   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9780         | 18,855,371.15             | 298,829.16     | 19,154,200.31             |                  |                |                           |                     |
| Site Discretionary Carry Over - 0001   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 798,133.35                |                | 798,133.35                |                  |                |                           |                     |
| STAR Testing -0010   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 33,576.52                 |                | 33,576.52                 |                  |                |                           |                     |
| Business Summit - 0014   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 6,761.76                  |                | 6,761.76                  |                  |                |                           |                     |
| Equipment Replacement - 0301   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 557,626.24                |                | 557,626.24                |                  |                |                           |                     |
| MAA - 0310   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 1,190,429.13              |                | 1,190,429.13              |                  |                |                           |                     |
| Erate/IT projects - 0390   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 493,003.11                |                | 493,003.11                |                  |                |                           |                     |
| Site Donations - 0600  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 368,737.62                |                | 368,737.62                |                  |                |                           |                     |
| ROTC - 0605  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 4,935.44                  |                | 4,935.44                  |                  |                |                           |                     |
| Unclaimed Property - 0800  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 51,688.29                 |                | 51,688.29                 |                  |                |                           |                     |
| Other District Transpo - 0991  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 75,005.44                 |                | 75,005.44                 |                  |                |                           |                     |
| 12-13 Cnslrs, PT Tchr, SpEd Aides  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 4,300,000.00              |                | 4,300,000.00              |                  |                |                           |                     |
| 12-13 & 13-14 Library/Health Techs   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 2,000,000.00              |                | 2,000,000.00              |                  |                |                           |                     |
| 12-13 & 13-14 Debt Service   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 3,000,000.00              |                | 3,000,000.00              |                  |                |                           |                     |
| 12-13 & 13-14 Deficit Spending Rsrv  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 5,536,905.41              |                | 5,536,905.41              |                  |                |                           |                     |
| Site Lottery Carry Over  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 1100           | 9780         | 438,568.84                |                | 438,568.84                |                  |                |                           |                     |
| Spec Ed - Low Incidence Equip  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 6500           | 9780         |                           | 100,151.08     | 100,151.08                |                  |                |                           |                     |
| Rdvlpmnt/Debt Services - 9986  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 9010           | 9780         |                           | 198,678.08     | 198,678.08                |                  |                |                           |                     |
| c) Undesignated Amount   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9790         | 8,550,154.27              | 4,152,438.06   | 12,702,592.33             |                  |                |                           |                     |
| d) Unappropriated Amount   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9790         |                           |                |                           |                  |                |                           |                     |
| Components of Ending Fund Balance (Budget)                                     |                |              |                           |                |                           |                  |                |                           |                     |
| a) Nonspendable  |                |              |                           |                |                           |                  |                |                           |                     |
| Revolving Cash   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9711         | 25,000.00                 | 0.00           | 25,000.00                 |                  |                |                           |                     |
| Stores   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9712         | 263,230.00                | 0.00           | 263,230.00                |                  |                |                           |                     |
| Prepaid Expenditures   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9713         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| All Others   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9719         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| b) Restricted  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9740         | 0.00                      | 3,377,931.22   | 3,377,931.22              |                  |                |                           |                     |
| c) Committed   |                |              |                           |                |                           |                  |                |                           |                     |
| Stabilization Arrangements   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9750         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| Other Commitments  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9760         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| d) Assigned  |                |              |                           |                |                           |                  |                |                           |                     |
| Other Assignments  |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9780         | 16,101,189.00             | 0.00           | 16,101,189.00             |                  |                |                           |                     |
| Site Discretionary - 0001  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 680,708.00                |                | 680,708.00                |                  |                |                           |                     |
| STAR Testing - 0010  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 33,320.00                 |                | 33,320.00                 |                  |                |                           |                     |
| Business Summit - 0014   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 7,512.00                  |                | 7,512.00                  |                  |                |                           |                     |
| Equip Replacement- 0301  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 592,880.00                |                | 592,880.00                |                  |                |                           |                     |
| MAA - 0310   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 1,905,332.00              |                | 1,905,332.00              |                  |                |                           |                     |
| Donations - 0600   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 263,037.00                |                | 263,037.00                |                  |                |                           |                     |
| ROTC - 0605  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 4,554.00                  |                | 4,554.00                  |                  |                |                           |                     |
| Unclaimed Property - 0800  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 49,395.00                 |                | 49,395.00                 |                  |                |                           |                     |
| Tier III Flex  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 2,381,759.00              |                | 2,381,759.00              |                  |                |                           |                     |
| 12-13 Cnslrs, Plan Time Tchr, SpEd Aid   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 4,300,000.00              |                | 4,300,000.00              |                  |                |                           |                     |
| Library/Health Techs 12-13 & 13-14   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 2,000,000.00              |                | 2,000,000.00              |                  |                |                           |                     |
| Debt Srv - 12-13 & 13-14   |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 3,000,000.00              |                | 3,000,000.00              |                  |                |                           |                     |
| Deficit Reserve 12-13 & 13-14  |                |              |                           |                |                           |                  |                |                           |                     |
|  | 0000           | 9780         | 441,346.00                |                | 441,346.00                |                  |                |                           |                     |
| e) Unassigned/unappropriated   |                |              |                           |                |                           |                  |                |                           |                     |
| Reserve for Economic Uncertainties   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9789         | 8,536,473.00              | 0.00           | 8,536,473.00              |                  |                |                           |                     |
| Unassigned/Unappropriated Amount   |                |              |                           |                |                           |                  |                |                           |                     |
|  |                | 9790         | 1,927,839.92              | 0.00           | 1,927,839.92              |                  |                |                           |                     |

| Description  | Resource Codes | Object Codes | 2010-11 Unaudited Actuals |                |                           | 2011-12 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>G. ASSETS</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Cash  |                |              |                           |                |                           |                  |                |                           |                     |
| a) in County Treasury  |                | 9110         | 15,796,846.83             | (3,073,948.25) | 12,722,898.58             |                  |                |                           |                     |
| 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         | 25,000.28                 | 0.00           | 25,000.28                 |                  |                |                           |                     |
| 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         | 893,087.21                | 6,209,138.94   | 7,102,226.15              |                  |                |                           |                     |
| 4) Due from Grantor Government                                       |                | 9290         | 27,510,632.37             | 5,161,100.93   | 32,671,733.30             |                  |                |                           |                     |
| 5) Due from Other Funds  |                | 9310         | 675,032.59                | 709,906.89     | 1,384,939.48              |                  |                |                           |                     |
| 6) Stores  |                | 9320         | 254,609.22                | 0.00           | 254,609.22                |                  |                |                           |                     |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 8) Other Current Assets  |                | 9340         | 0.00                      | 0.00           | 0.00                      |                  |                |                           |                     |
| 9) Fixed Assets  |                | 9400         |                           |                |                           |                  |                |                           |                     |
| 10) TOTAL, ASSETS  |                |              | 45,155,208.50             | 9,006,198.51   | 54,161,407.01             |                  |                |                           |                     |
| <b>H. LIABILITIES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| 1) Accounts Payable  |                | 9500         | 954,686.08                | 636,689.05     | 1,591,375.13              |                  |                |                           |                     |
| 2) Due to Grantor Governments  |                | 9590         | 1,549,515.41              | 10,439.53      | 1,559,954.94              |                  |                |                           |                     |
| 3) Due to Other Funds  |                | 9610         | 30,872.09                 | 73,669.71      | 104,541.80                |                  |                |                           |                     |
| 4) Current Loans   |                | 9640         | 14,935,000.00             | 0.00           | 14,935,000.00             |                  |                |                           |                     |
| 5) Deferred Revenue  |                | 9650         | 0.00                      | 3,834,133.00   | 3,834,133.00              |                  |                |                           |                     |
| 6) Long-Term Liabilities   |                | 9660         |                           |                |                           |                  |                |                           |                     |
| 7) TOTAL, LIABILITIES  |                |              | 17,470,073.58             | 4,554,931.29   | 22,025,004.87             |                  |                |                           |                     |
| <b>I. FUND EQUITY</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 27,685,134.92             | 4,451,267.22   | 32,136,402.14             |                  |                |                           |                     |

| Description  | Resource Codes                              | Object Codes | 2010-11 Unaudited Actuals |                      |                           | 2011-12 Budget        |                      |                           | % Diff Column C & F |
|--|---|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
|  |   |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)      | Restricted (E)       | Total Fund col. D + E (F) |                     |
| <b>REVENUE LIMIT SOURCES</b>                               |   |              |                           |                      |                           |                       |                      |                           |                     |
| Principal Apportionment State Aid - Current Year           |   | 8011         | 89,022,933.00             | 0.00                 | 89,022,933.00             | 84,703,621.00         | 0.00                 | 84,703,621.00             | -4.9%               |
| 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         | 142,677.00                | 0.00                 | 142,677.00                | 0.00                  | 0.00                 | 0.00                      | -100.0%             |
| Tax Relief Subventions Homeowners' Exemptions              |   | 8021         | 380,592.56                | 0.00                 | 380,592.56                | 380,593.00            | 0.00                 | 380,593.00                | 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         | 19,741,244.78             | 0.00                 | 19,741,244.78             | 20,160,519.00         | 0.00                 | 20,160,519.00             | 2.1%                |
| Unsecured Roll Taxes                                       |   | 8042         | 1,192,805.36              | 0.00                 | 1,192,805.36              | 1,188,448.00          | 0.00                 | 1,188,448.00              | -0.4%               |
| Prior Years' Taxes   |   | 8043         | 3,238,257.48              | 0.00                 | 3,238,257.48              | 3,238,257.00          | 0.00                 | 3,238,257.00              | 0.0%                |
| Supplemental Taxes   |   | 8044         | 188,586.37                | 0.00                 | 188,586.37                | 193,887.00            | 0.00                 | 193,887.00                | 2.8%                |
| Education Revenue Augmentation Fund (ERAF)                 |   | 8045         | (4,569,943.56)            | 0.00                 | (4,569,943.56)            | (4,813,123.00)        | 0.00                 | (4,813,123.00)            | 5.3%                |
| Supplemental Educational Revenue Augmentation Fund (SERAF) |   | 8046         | 1,571,479.00              | 0.00                 | 1,571,479.00              |                       |                      |                           |                     |
| Community Redevelopment Funds (SB 617/699/1992)            |   | 8047         | 22,787.78                 | 0.00                 | 22,787.78                 | 112,000.00            | 0.00                 | 112,000.00                | 391.5%              |
| 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%                |
| <b>Subtotal, Revenue Limit Sources</b>                     |   |              | <b>110,931,419.77</b>     | <b>0.00</b>          | <b>110,931,419.77</b>     | <b>105,164,202.00</b> | <b>0.00</b>          | <b>105,164,202.00</b>     | <b>-5.2%</b>        |
| <b>Revenue Limit Transfers</b>                             |   |              |                           |                      |                           |                       |                      |                           |                     |
| Unrestricted Revenue Limit Transfers - Current Year        | 0000  | 8091         | (4,214,985.00)            |                      | (4,214,985.00)            | (4,499,533.00)        |                      | (4,499,533.00)            | 6.8%                |
| Continuation Education ADA Transfer                        | 2200  | 8091         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| Community Day Schools Transfer                             | 2430  | 8091         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| Special Education ADA Transfer                             | 6500  | 8091         |                           | 4,214,985.00         | 4,214,985.00              |                       | 4,499,533.00         | 4,499,533.00              | 6.8%                |
| All Other Revenue Limit Transfers - Current Year           | All Other                                   | 8091         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| PERS Reduction Transfer                                    |   | 8092         | 430,199.26                | 0.00                 | 430,199.26                | 347,046.00            | 0.00                 | 347,046.00                | -19.3%              |
| Transfers to Charter Schools in Lieu of Property Taxes     |   | 8096         | (414,279.00)              | 0.00                 | (414,279.00)              | (473,306.00)          | 0.00                 | (473,306.00)              | 14.2%               |
| Property Taxes Transfers                                   |   | 8097         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Revenue Limit Transfers - Prior Years                      |   | 8099         | 47,771.00                 | 0.00                 | 47,771.00                 | 0.00                  | 0.00                 | 0.00                      | -100.0%             |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                        |   |              | <b>106,780,126.03</b>     | <b>4,214,985.00</b>  | <b>110,995,111.03</b>     | <b>100,538,409.00</b> | <b>4,499,533.00</b>  | <b>105,037,942.00</b>     | <b>-5.4%</b>        |
| <b>FEDERAL REVENUE</b>                                     |   |              |                           |                      |                           |                       |                      |                           |                     |
| Maintenance and Operations                                 |   | 8110         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Special Education Entitlement                              |   | 8181         | 0.00                      | 6,330,624.72         | 6,330,624.72              | 0.00                  | 4,228,058.00         | 4,228,058.00              | -33.2%              |
| Special Education Discretionary Grants                     |   | 8182         | 0.00                      | 441,901.27           | 441,901.27                | 0.00                  | 190,971.00           | 190,971.00                | -56.8%              |
| Child Nutrition Programs                                   |   | 8220         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Forest Reserve Funds                                       |   | 8260         | 35,811.47                 | 0.00                 | 35,811.47                 | 35,700.00             | 0.00                 | 35,700.00                 | -0.3%               |
| 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                      | 1,081,200.12         | 1,081,200.12              | 0.00                  | 1,059,587.00         | 1,059,587.00              | -2.0%               |
| Pass-Through Revenues from Federal Sources                 |   | 8287         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| NCLB/IASA (incl. ARRA)                                     | 3000-3299, 4000-4139, 4201-4215, 4610, 5510 | 8290         |                           | 7,282,770.70         | 7,282,770.70              |                       | 12,804,915.00        | 12,804,915.00             | 75.8%               |
| Vocational and Applied Technology Education                | 3500-3699                                   | 8290         |                           | 147,548.00           | 147,548.00                |                       | 147,435.00           | 147,435.00                | -0.1%               |
| Safe and Drug Free Schools                                 | 3700-3799                                   | 8290         |                           | 47,353.55            | 47,353.55                 |                       | 0.00                 | 0.00                      | -100.0%             |
| Other Federal Revenue (incl. ARRA)                         | All Other                                   | 8290         | 1,472,501.00              | 1,570,231.26         | 3,042,732.26              | 1,200,000.00          | 1,311,511.00         | 2,511,511.00              | -17.5%              |
| <b>TOTAL, FEDERAL REVENUE</b>                              |   |              | <b>1,508,312.47</b>       | <b>16,901,629.62</b> | <b>18,409,942.09</b>      | <b>1,235,700.00</b>   | <b>19,742,477.00</b> | <b>20,978,177.00</b>      | <b>14.0%</b>        |

| Description  | Resource Codes | Object Codes | 2010-11 Unaudited Actuals |                     |                           | 2011-12 Budget       |                     |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B)      | Total Fund col. A + B (C) | Unrestricted (D)     | Restricted (E)      | Total Fund col. D + E (F) |                     |
| <b>OTHER STATE REVENUE</b>                         |                |              |                           |                     |                           |                      |                     |                           |                     |
| 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         |                           | 1,012,635.00        | 1,012,635.00              |                      | 1,009,840.00        | 1,009,840.00              | -0.3%               |
| Economic Impact Aid                                | 7090-7091      | 8311         |                           | 2,293,924.00        | 2,293,924.00              |                      | 2,293,924.00        | 2,293,924.00              | 0.0%                |
| Spec. Ed. Transportation                           | 7240           | 8311         |                           | 493,123.00          | 493,123.00                |                      | 491,762.00          | 491,762.00                | -0.3%               |
| All Other State Apportionments - Current Year      | All Other      | 8311         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| All Other State Apportionments - Prior Years       | All Other      | 8319         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Year Round School Incentive                        |                | 8425         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Class Size Reduction, K-3                          |                | 8434         | 4,141,288.00              | 0.00                | 4,141,288.00              | 3,343,662.00         | 0.00                | 3,343,662.00              | -19.3%              |
| Child Nutrition Programs                           |                | 8520         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Mandated Costs Reimbursements                      |                | 8550         | 978,227.00                | 0.00                | 978,227.00                | 0.00                 | 0.00                | 0.00                      | -100.0%             |
| Lottery - Unrestricted and Instructional Materials |                | 8560         | 2,413,396.31              | 382,789.27          | 2,796,185.58              | 2,405,037.00         | 379,173.00          | 2,784,210.00              | -0.4%               |
| Tax Relief Subventions                             |                |              |                           |                     |                           |                      |                     |                           |                     |
| Restricted Levies - Other                          |                |              |                           |                     |                           |                      |                     |                           |                     |
| Homeowners' Exemptions                             |                | 8575         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Other Subventions/In-Lieu Taxes                    |                | 8576         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| Pass-Through Revenues from State Sources           |                | 8587         | 0.00                      | 0.00                | 0.00                      | 0.00                 | 0.00                | 0.00                      | 0.0%                |
| School Based Coordination Program                  | 7250           | 8590         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| Drug/Alcohol/Tobacco Funds                         | 6650-6690      | 8590         |                           | 140,077.95          | 140,077.95                |                      | 114,639.00          | 114,639.00                | -18.2%              |
| 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         |                           | 0.00                | 0.00                      |                      | 0.00                | 0.00                      | 0.0%                |
| All Other State Revenue                            | All Other      | 8590         | 8,097,304.75              | 3,157,729.54        | 11,255,034.29             | 7,963,376.00         | 3,082,758.00        | 11,046,134.00             | -1.9%               |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |                |              | <b>15,630,216.06</b>      | <b>7,480,278.76</b> | <b>23,110,494.82</b>      | <b>13,712,075.00</b> | <b>7,372,096.00</b> | <b>21,084,171.00</b>      | <b>-8.8%</b>        |

| Description   | Resource Codes | Object Codes | 2010-11 Unaudited Actuals |                      |                           | 2011-12 Budget        |                      |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)      | Restricted (E)       | Total Fund col. D + E (F) |                     |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                           |                      |                           |                       |                      |                           |                     |
| 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                      | 2,299,417.96         | 2,299,417.96              | 0.00                  | 2,200,000.00         | 2,200,000.00              | -4.3%               |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes          |                | 8629         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Sales   |                |              |                           |                      |                           |                       |                      |                           |                     |
| Sale of Equipment/Supplies  |                | 8631         | 1,368.77                  | 0.00                 | 1,368.77                  | 0.00                  | 0.00                 | 0.00                      | -100.0%             |
| Sale of Publications  |                | 8632         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Food Service Sales  |                | 8634         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| All Other Sales   |                | 8639         | 1,018.22                  | 0.00                 | 1,018.22                  | 0.00                  | 0.00                 | 0.00                      | -100.0%             |
| Leases and Rentals  |                | 8650         | 369,386.62                | 0.00                 | 369,386.62                | 240,000.00            | 0.00                 | 240,000.00                | -35.0%              |
| Interest  |                | 8660         | 211,273.93                | 0.00                 | 211,273.93                | 210,000.00            | 0.00                 | 210,000.00                | -0.6%               |
| Net Increase (Decrease) in the Fair Value of Investments                |                | 8662         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Fees and Contracts  |                |              |                           |                      |                           |                       |                      |                           |                     |
| Adult Education Fees  |                | 8671         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Non-Resident Students   |                | 8672         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Transportation Fees From Individuals                                    |                | 8675         | 0.00                      | 49,026.85            | 49,026.85                 | 0.00                  | 50,000.00            | 50,000.00                 | 2.0%                |
| Transportation Services   | 7230, 7240     | 8677         |                           | 6,663,582.52         | 6,663,582.52              |                       | 7,697,706.00         | 7,697,706.00              | 15.5%               |
| Interagency Services  | All Other      | 8677         | 1,200,046.65              | 25,846.64            | 1,225,893.29              | 650,000.00            | 0.00                 | 650,000.00                | -47.0%              |
| Mitigation/Developer Fees   |                | 8681         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| All Other Fees and Contracts  |                | 8689         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| 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         | 2,342,306.96              | 594,834.51           | 2,937,141.47              | 1,520,911.00          | 498,063.00           | 2,018,974.00              | -31.3%              |
| Tuition   |                | 8710         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| All Other Transfers In  |                | 8781-8783    | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Transfers of Apportionments   |                |              |                           |                      |                           |                       |                      |                           |                     |
| Special Education SELPA Transfers                                       |                |              |                           |                      |                           |                       |                      |                           |                     |
| From Districts or Charter Schools                                       | 6500           | 8791         |                           | 8,893,992.00         | 8,893,992.00              |                       | 8,354,723.00         | 8,354,723.00              | -6.1%               |
| From County Offices   | 6500           | 8792         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| From JPAs   | 6500           | 8793         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| ROC/P Transfers   |                |              |                           |                      |                           |                       |                      |                           |                     |
| From Districts or Charter Schools                                       | 6360           | 8791         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| From County Offices   | 6360           | 8792         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| From JPAs   | 6360           | 8793         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| Other Transfers of Apportionments                                       |                |              |                           |                      |                           |                       |                      |                           |                     |
| From Districts or Charter Schools                                       | All Other      | 8791         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| From County Offices   | All Other      | 8792         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| From JPAs   | All Other      | 8793         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| All Other Transfers In from All Others                                  |                | 8799         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                       |                |              | <b>4,125,401.15</b>       | <b>18,526,700.48</b> | <b>22,652,101.63</b>      | <b>2,620,911.00</b>   | <b>18,800,492.00</b> | <b>21,421,403.00</b>      | <b>-5.4%</b>        |
| <b>TOTAL, REVENUES</b>  |                |              | <b>128,044,055.71</b>     | <b>47,123,593.86</b> | <b>175,167,649.57</b>     | <b>118,107,095.00</b> | <b>50,414,598.00</b> | <b>168,521,693.00</b>     | <b>-3.8%</b>        |

| Description   | Resource Codes | Object Codes | 2010-11 Unaudited Actuals |                      |                           | 2011-12 Budget       |                      |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|----------------------|----------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)     | Restricted (E)       | Total Fund col. D + E (F) |                     |
| <b>CERTIFICATED SALARIES</b>                                |                |              |                           |                      |                           |                      |                      |                           |                     |
| Certificated Teachers' Salaries                             |                | 1100         | 51,094,523.62             | 14,618,901.25        | 65,713,424.87             | 50,181,058.00        | 13,342,419.00        | 63,523,477.00             | -3.3%               |
| Certificated Pupil Support Salaries                         |                | 1200         | 1,352,120.33              | 3,281,415.92         | 4,633,536.25              | 1,071,096.00         | 3,395,205.00         | 4,466,301.00              | -3.6%               |
| Certificated Supervisors' and Administrators' Salaries      |                | 1300         | 6,317,790.08              | 1,034,281.15         | 7,352,071.23              | 5,847,980.00         | 1,021,813.00         | 6,869,793.00              | -6.6%               |
| Other Certificated Salaries                                 |                | 1900         | 138,120.78                | 333,921.54           | 472,042.32                | 110.00               | 295,118.00           | 295,228.00                | -37.5%              |
| <b>TOTAL, CERTIFICATED SALARIES</b>                         |                |              | <b>58,902,554.81</b>      | <b>19,268,519.86</b> | <b>78,171,074.67</b>      | <b>57,100,244.00</b> | <b>18,054,555.00</b> | <b>75,154,799.00</b>      | <b>-3.9%</b>        |
| <b>CLASSIFIED SALARIES</b>                                  |                |              |                           |                      |                           |                      |                      |                           |                     |
| Classified Instructional Salaries                           |                | 2100         | 413,012.03                | 4,915,177.38         | 5,328,189.41              | 326,430.00           | 4,856,350.00         | 5,182,780.00              | -2.7%               |
| Classified Support Salaries                                 |                | 2200         | 3,646,266.70              | 7,583,457.21         | 11,229,723.91             | 3,782,633.00         | 7,781,856.00         | 11,564,489.00             | 3.0%                |
| Classified Supervisors' and Administrators' Salaries        |                | 2300         | 2,633,735.60              | 772,452.22           | 3,406,187.82              | 2,728,788.00         | 600,785.00           | 3,329,573.00              | -2.2%               |
| Clerical, Technical and Office Salaries                     |                | 2400         | 5,097,153.13              | 921,800.67           | 6,018,953.80              | 5,348,633.00         | 882,084.00           | 6,230,717.00              | 3.5%                |
| Other Classified Salaries                                   |                | 2900         | 1,831,501.28              | 1,533,736.89         | 3,365,238.17              | 1,795,516.00         | 1,601,675.00         | 3,397,191.00              | 0.9%                |
| <b>TOTAL, CLASSIFIED SALARIES</b>                           |                |              | <b>13,621,668.74</b>      | <b>15,726,624.37</b> | <b>29,348,293.11</b>      | <b>13,982,000.00</b> | <b>15,722,750.00</b> | <b>29,704,750.00</b>      | <b>1.2%</b>         |
| <b>EMPLOYEE BENEFITS</b>                                    |                |              |                           |                      |                           |                      |                      |                           |                     |
| STRS  |                | 3101-3102    | 4,819,804.37              | 1,517,279.18         | 6,337,083.55              | 4,706,104.00         | 1,431,880.00         | 6,137,984.00              | -3.1%               |
| PERS  |                | 3201-3202    | 2,203,157.34              | 2,502,774.27         | 4,705,931.61              | 2,318,362.00         | 2,515,755.00         | 4,834,117.00              | 2.7%                |
| OASDI/Medicare/Alternative                                  |                | 3301-3302    | 1,735,526.19              | 1,366,825.57         | 3,102,351.76              | 1,851,867.00         | 1,484,113.00         | 3,335,980.00              | 7.5%                |
| Health and Welfare Benefits                                 |                | 3401-3402    | 8,754,939.91              | 4,395,731.64         | 13,150,671.55             | 8,521,765.00         | 4,299,612.00         | 12,821,377.00             | -2.5%               |
| Unemployment Insurance                                      |                | 3501-3502    | 558,360.80                | 252,644.82           | 811,005.62                | 1,144,413.00         | 543,827.00           | 1,688,240.00              | 108.2%              |
| Workers' Compensation                                       |                | 3601-3602    | 1,102,989.08              | 531,196.43           | 1,634,185.51              | 1,258,168.00         | 597,862.00           | 1,856,030.00              | 13.6%               |
| OPEB, Allocated   |                | 3701-3702    | 129,363.86                | 53,998.10            | 183,361.96                | 133,681.00           | 57,776.00            | 191,457.00                | 4.4%                |
| OPEB, Active Employees                                      |                | 3751-3752    | 221,858.01                | 151,659.36           | 373,517.37                | 219,238.00           | 150,564.00           | 369,802.00                | -1.0%               |
| PERS Reduction  |                | 3801-3802    | 141,637.55                | 223,386.54           | 365,024.09                | 72,947.00            | 221,944.00           | 294,891.00                | -19.2%              |
| Other Employee Benefits                                     |                | 3901-3902    | 352.77                    | 0.00                 | 352.77                    | 0.00                 | 0.00                 | 0.00                      | -100.0%             |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                             |                |              | <b>19,667,989.88</b>      | <b>10,995,495.91</b> | <b>30,663,485.79</b>      | <b>20,226,545.00</b> | <b>11,303,333.00</b> | <b>31,529,878.00</b>      | <b>2.8%</b>         |
| <b>BOOKS AND SUPPLIES</b>                                   |                |              |                           |                      |                           |                      |                      |                           |                     |
| Approved Textbooks and Core Curricula Materials             |                | 4100         | 209,393.90                | 161,284.00           | 370,677.90                | 30,000.00            | 611,641.00           | 641,641.00                | 73.1%               |
| Books and Other Reference Materials                         |                | 4200         | 20,635.14                 | 14,938.78            | 35,573.92                 | 3,000.00             | 10,500.00            | 13,500.00                 | -62.1%              |
| Materials and Supplies                                      |                | 4300         | 1,674,216.87              | 3,262,487.33         | 4,936,704.20              | 2,356,875.00         | 4,073,021.00         | 6,429,896.00              | 30.2%               |
| Noncapitalized Equipment                                    |                | 4400         | 496,294.44                | 541,255.01           | 1,037,549.45              | 19,974.00            | 2,629,877.00         | 2,649,851.00              | 155.4%              |
| Food  |                | 4700         | 0.00                      | 1,001.62             | 1,001.62                  | 0.00                 | 10,000.00            | 10,000.00                 | 898.4%              |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                            |                |              | <b>2,400,540.35</b>       | <b>3,980,966.74</b>  | <b>6,381,507.09</b>       | <b>2,409,849.00</b>  | <b>7,335,039.00</b>  | <b>9,744,888.00</b>       | <b>52.7%</b>        |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>            |                |              |                           |                      |                           |                      |                      |                           |                     |
| Subagreements for Services                                  |                | 5100         | 97,740.00                 | 1,453,637.00         | 1,551,377.00              | 0.00                 | 1,369,490.00         | 1,369,490.00              | -11.7%              |
| Travel and Conferences                                      |                | 5200         | 138,496.56                | 187,750.19           | 326,246.75                | 124,659.00           | 152,030.00           | 276,689.00                | -15.2%              |
| Dues and Memberships  |                | 5300         | 36,295.30                 | 13,710.07            | 50,005.37                 | 34,999.00            | 14,200.00            | 49,199.00                 | -1.6%               |
| Insurance   |                | 5400 - 5450  | 769,723.94                | 0.00                 | 769,723.94                | 800,000.00           | 0.00                 | 800,000.00                | 3.9%                |
| Operations and Housekeeping Services                        |                | 5500         | 4,504,641.63              | 76,478.35            | 4,581,119.98              | 4,145,882.00         | 59,496.00            | 4,205,378.00              | -8.2%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements   |                | 5600         | 764,633.93                | 769,072.66           | 1,533,706.59              | 822,175.00           | 792,476.00           | 1,614,651.00              | 5.3%                |
| Transfers of Direct Costs                                   |                | 5710         | 934,393.89                | (934,393.89)         | 0.00                      | 900,001.00           | (900,001.00)         | 0.00                      | 0.0%                |
| Transfers of Direct Costs - Interfund                       |                | 5750         | (101,306.09)              | (62,049.99)          | (163,356.08)              | (43,353.00)          | (20,100.00)          | (63,453.00)               | -61.2%              |
| Professional/Consulting Services and Operating Expenditures |                | 5800         | 4,999,863.42              | 4,220,847.84         | 9,220,711.26              | 6,767,867.00         | 3,037,138.00         | 9,805,005.00              | 6.3%                |
| Communications  |                | 5900         | 984,024.05                | 50,290.60            | 1,034,314.65              | 1,173,029.00         | 45,000.00            | 1,218,029.00              | 17.8%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>     |                |              | <b>13,128,506.63</b>      | <b>5,775,342.83</b>  | <b>18,903,849.46</b>      | <b>14,725,259.00</b> | <b>4,549,729.00</b>  | <b>19,274,988.00</b>      | <b>2.0%</b>         |

| Description   | Resource Codes | Object Codes | 2010-11 Unaudited Actuals |                      |                           | 2011-12 Budget        |                      |                           | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------------|---------------------------|-----------------------|----------------------|---------------------------|---------------------|
|   |                |              | Unrestricted (A)          | Restricted (B)       | Total Fund col. A + B (C) | Unrestricted (D)      | Restricted (E)       | Total Fund col. D + E (F) |                     |
| <b>CAPITAL OUTLAY</b>   |                |              |                           |                      |                           |                       |                      |                           |                     |
| Land  |                | 6100         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Land Improvements   |                | 6170         | 1,595.00                  | 28,096.65            | 29,691.65                 | 0.00                  | 0.00                 | 0.00                      | -100.0%             |
| Buildings and Improvements of Buildings   |                | 6200         | 12,890.11                 | 16,777.65            | 29,667.76                 | 0.00                  | 6,498.00             | 6,498.00                  | -78.1%              |
| 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         | 169,170.81                | 1,129,215.88         | 1,298,386.69              | 0.00                  | 118,900.00           | 118,900.00                | -90.8%              |
| Equipment Replacement   |                | 6500         | 71,518.73                 | 0.00                 | 71,518.73                 | 0.00                  | 0.00                 | 0.00                      | -100.0%             |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>255,174.65</b>         | <b>1,174,090.18</b>  | <b>1,429,264.83</b>       | <b>0.00</b>           | <b>125,398.00</b>    | <b>125,398.00</b>         | <b>-91.2%</b>       |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                              |                |              |                           |                      |                           |                       |                      |                           |                     |
| 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         | 4,797.00                  | 0.00                 | 4,797.00                  | 7,000.00              | 0.00                 | 7,000.00                  | 45.9%               |
| Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools |                | 7141         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Payments to County Offices  |                | 7142         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Payments to JPAs  |                | 7143         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Transfers of Pass-Through Revenues To Districts or Charter Schools                      |                | 7211         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| To County Offices   |                | 7212         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| To JPAs   |                | 7213         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Special Education SELPA Transfers of Apportionments To Districts or Charter Schools     | 6500           | 7221         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| To County Offices   | 6500           | 7222         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| To JPAs   | 6500           | 7223         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| ROC/P Transfers of Apportionments To Districts or Charter Schools                       | 6360           | 7221         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| To County Offices   | 6360           | 7222         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| To JPAs   | 6360           | 7223         |                           | 0.00                 | 0.00                      |                       | 0.00                 | 0.00                      | 0.0%                |
| Other Transfers of Apportionments   | All Other      | 7221-7223    | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| All Other Transfers   |                | 7281-7283    | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                      | 0.00                 | 0.00                      | 0.00                  | 0.00                 | 0.00                      | 0.0%                |
| Debt Service  |                |              |                           |                      |                           |                       |                      |                           |                     |
| Debt Service - Interest   |                | 7438         | 2,846.34                  | 2,347,160.17         | 2,350,006.51              | 0.00                  | 2,611,537.00         | 2,611,537.00              | 11.1%               |
| Other Debt Service - Principal  |                | 7439         | 34,842.34                 | 2,035,310.64         | 2,070,152.98              | 0.00                  | 1,767,888.00         | 1,767,888.00              | -14.6%              |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                       |                |              | <b>42,485.68</b>          | <b>4,382,470.81</b>  | <b>4,424,956.49</b>       | <b>7,000.00</b>       | <b>4,379,425.00</b>  | <b>4,386,425.00</b>       | <b>-0.9%</b>        |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>  |                |              |                           |                      |                           |                       |                      |                           |                     |
| Transfers of Indirect Costs   |                | 7310         | (1,826,324.02)            | 1,826,324.02         | 0.00                      | (1,765,406.00)        | 1,765,406.00         | 0.00                      | 0.0%                |
| Transfers of Indirect Costs - Interfund   |                | 7350         | (446,576.66)              | 0.00                 | (446,576.66)              | (521,570.00)          | 0.00                 | (521,570.00)              | 16.8%               |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                                 |                |              | <b>(2,272,900.68)</b>     | <b>1,826,324.02</b>  | <b>(446,576.66)</b>       | <b>(2,286,976.00)</b> | <b>1,765,406.00</b>  | <b>(521,570.00)</b>       | <b>16.8%</b>        |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>105,746,020.06</b>     | <b>63,129,834.72</b> | <b>168,875,854.78</b>     | <b>106,163,921.00</b> | <b>63,235,635.00</b> | <b>169,399,556.00</b>     | <b>0.3%</b>         |



| Description  | Resource Codes | Object Codes | 2010-11 Unaudited Actuals |                |                           | 2011-12 Budget   |                |                           | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
|  |                |              | Unrestricted (A)          | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |                     |
| <b>INTERFUND TRANSFERS</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| <b>INTERFUND TRANSFERS IN</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| From: Special Reserve Fund   |                | 8912         | 96,787.92                 | 0.00           | 96,787.92                 | 0.00             | 0.00           | 0.00                      | -100.0%             |
| From: Bond Interest and Redemption Fund                                |                | 8914         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers In                                |                | 8919         | 622,583.74                | 273,731.00     | 896,314.74                | 0.00             | 303,030.00     | 303,030.00                | -66.2%              |
| (a) TOTAL, INTERFUND TRANSFERS IN                                      |                |              | 719,371.66                | 273,731.00     | 993,102.66                | 0.00             | 303,030.00     | 303,030.00                | -69.5%              |
| <b>INTERFUND TRANSFERS OUT</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| To: Child Development Fund   |                | 7611         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Special Reserve Fund   |                | 7612         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: State School Building Fund/ County School Facilities Fund          |                | 7613         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| To: Deferred Maintenance Fund  |                | 7615         | 715,000.00                | 863,400.00     | 1,578,400.00              | 724,500.00       | 0.00           | 724,500.00                | -54.1%              |
| To: Cafeteria Fund   |                | 7616         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Other Authorized Interfund Transfers Out                               |                | 7619         | 515,000.00                | 0.00           | 515,000.00                | 505,406.00       | 100,000.00     | 605,406.00                | 17.6%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                                     |                |              | 1,230,000.00              | 863,400.00     | 2,093,400.00              | 1,229,906.00     | 100,000.00     | 1,329,906.00              | -36.5%              |
| <b>OTHER SOURCES/USES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| <b>SOURCES</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| State Apportionments<br>Emergency Apportionments                       |                | 8931         | 0.00                      | 0.00           | 0.00                      | 0.00             | 0.00           | 0.00                      | 0.0%                |
| Proceeds<br>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<br>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<br>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                      | 685,000.00     | 685,000.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| 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                      | 685,000.00     | 685,000.00                | 0.00             | 0.00           | 0.00                      | -100.0%             |
| <b>USES</b>  |                |              |                           |                |                           |                  |                |                           |                     |
| 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%                |
| <b>CONTRIBUTIONS</b>   |                |              |                           |                |                           |                  |                |                           |                     |
| Contributions from Unrestricted Revenues                               |                | 8980         | (9,830,091.43)            | 9,830,091.43   | 0.00                      | (11,544,671.00)  | 11,544,671.00  | 0.00                      | 0.0%                |
| Contributions from Restricted Revenues                                 |                | 8990         | (201.00)                  | 201.00         | 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   |                |              | (9,830,292.43)            | 9,830,292.43   | 0.00                      | (11,544,671.00)  | 11,544,671.00  | 0.00                      | 0.0%                |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b>                             |                |              |                           |                |                           |                  |                |                           |                     |
| (a - b + c - d + e)  |                |              | (10,340,920.77)           | 9,925,623.43   | (415,297.34)              | (12,774,577.00)  | 11,747,701.00  | (1,026,876.00)            | 147.3%              |

| <b>Resource</b>           | <b>Description</b>   | <b>2010-11<br/>Unaudited Actuals</b> | <b>2011-12<br/>Budget</b> |
|---------------------------|--|--------------------------------------|---------------------------|
| 3200                      | ARRA: State Fiscal Stabilization Fund                              | 0.00                                 | 64,012.78                 |
| 5640                      | Medi-Cal Billing Option  | 0.00                                 | 1,766,302.66              |
| 6286                      | English Language Acquisition Program, Teacher Training & Student / | 0.00                                 | 54,064.86                 |
| 6300                      | Lottery: Instructional Materials                                   | 0.00                                 | 588,641.83                |
| 6500                      | Special Education  | 0.00                                 | 116,186.08                |
| 7090                      | Economic Impact Aid (EIA)  | 0.00                                 | 590,044.93                |
| 9010                      | Other Restricted Local   | 0.00                                 | 198,678.08                |
| Total, Restricted Balance |  | 0.00                                 | 3,377,931.22              |

| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources  |                | 8010-8099               | 2,462,222.00                 | 2,576,113.00      | 4.6%                  |
| 2) Federal Revenue  |                | 8100-8299               | 286,730.00                   | 216,056.00        | -24.6%                |
| 3) Other State Revenue  |                | 8300-8599               | 471,305.18                   | 363,562.00        | -22.9%                |
| 4) Other Local Revenue  |                | 8600-8799               | 329,886.32                   | 321,159.00        | -2.6%                 |
| 5) TOTAL, REVENUES  |                |                         | 3,550,143.50                 | 3,476,890.00      | -2.1%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 1,407,231.22                 | 1,674,002.00      | 19.0%                 |
| 2) Classified Salaries  |                | 2000-2999               | 135,071.58                   | 187,853.00        | 39.1%                 |
| 3) Employee Benefits  |                | 3000-3999               | 361,330.12                   | 472,225.00        | 30.7%                 |
| 4) Books and Supplies   |                | 4000-4999               | 380,152.88                   | 274,273.00        | -27.9%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 582,832.59                   | 513,835.00        | -11.8%                |
| 6) Capital Outlay   |                | 6000-6999               | 8,250.00                     | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 2,345.89                     | 0.00              | -100.0%               |
| 9) TOTAL, EXPENDITURES  |                |                         | 2,877,214.28                 | 3,122,188.00      | 8.5%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         |                              |                   |                       |
|   |                |                         | 672,929.22                   | 354,702.00        | -47.3%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 273,731.00                   | 303,030.00        | 10.7%                 |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (273,731.00)                 | (303,030.00)      | 10.7%                 |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 399,198.22                   | 51,672.00         | -87.1%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 278,914.31                   | 678,112.53        | 143.1%                |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 278,914.31                   | 678,112.53        | 143.1%                |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 278,914.31                   | 678,112.53        | 143.1%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 678,112.53                   | 729,784.53        | 7.6%                  |
| Components of Ending Fund Balance (Actuals)                |                |              |                              |                   |                       |
| a) Reserve for   |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         |                   |                       |
| Stores   |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         |                   |                       |
| All Others   |                | 9719         | 0.00                         |                   |                       |
| General Reserve  |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance                                 |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts                                      |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                      |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of                     |                |              |                              |                   |                       |
| Investments and Cash in County Treasury                    |                | 9775         | 0.00                         |                   |                       |
| Other Designations   |                | 9780         | 666,363.07                   |                   |                       |
| HAAAT GP/Cat Blk Grant Bal - 0000                          | 0000           | 9780         | 286,062.54                   |                   |                       |
| WCA GP/Cat Blk Grant Bal - 0001                            | 0000           | 9780         | 267,942.98                   |                   |                       |
| HAAAT Donations - 417-0600                                 | 0000           | 9780         | 1,659.33                     |                   |                       |
| WCA Donations - 470-0600                                   | 0000           | 9780         | 29,233.47                    |                   |                       |
| HAAAT Lottery - 417  | 1100           | 9780         | 55,002.51                    |                   |                       |
| WCA Lottery - 470  | 1100           | 9780         | 26,462.24                    |                   |                       |
| c) Undesignated Amount                                     |                |              | 11,749.46                    |                   |                       |
| d) Unappropriated Amount                                   |                |              |                              |                   |                       |
| Components of Ending Fund Balance (Budget)                 |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         |                              | 0.00              |                       |
| Stores   |                | 9712         |                              | 0.00              |                       |
| Prepaid Expenditures                                       |                | 9713         |                              | 0.00              |                       |
| All Others   |                | 9719         |                              | 0.00              |                       |
| b) Restricted  |                |              |                              | 11,749.46         |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         |                              | 0.00              |                       |
| Other Commitments  |                | 9760         |                              | 0.00              |                       |
| d) Assigned  |                |              |                              |                   |                       |

| Description                        | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Assignments                  |                | 9780         |                              | 584,579.00        |                       |
| HAAAT                              | 0000           | 9780         |                              | 248,473.00        |                       |
| WCA                                | 0000           | 9780         |                              | 258,184.00        |                       |
| HAAAT Donations                    | 0000           | 9780         |                              | 1,660.00          |                       |
| WCA Donations                      | 0000           | 9780         |                              | 25,533.00         |                       |
| HAAAT Lottery                      | 1100           | 9780         |                              | 50,729.00         |                       |
| e) Unassigned/Unappropriated       |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties |                | 9789         |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount   |                | 9790         |                              | 133,456.07        |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 98,231.46                    |                   |                       |
| 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         | 140,461.20                   |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 1,293,530.62                 |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 90,221.00                    |                   |                       |
| 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  |                |              | 1,622,444.28                 |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 74,472.47                    |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 398,629.00                   |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 381,304.28                   |                   |                       |
| 4) Current Loans   |                | 9640         | 0.00                         |                   |                       |
| 5) Deferred Revenue  |                | 9650         | 89,926.00                    |                   |                       |
| 6) Long-Term Liabilities   |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 944,331.75                   |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 678,112.53                   |                   |                       |

| Description   | Resource Codes                                 | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget   | Percent<br>Difference |
|---|--|--------------|------------------------------|---------------------|-----------------------|
| <b>REVENUE LIMIT SOURCES</b>                            |  |              |                              |                     |                       |
| Principal Apportionment                                 |  |              |                              |                     |                       |
| Charter Schools General Purpose Entitlement - State Aid |  | 8015         | 2,011,748.00                 | 2,102,807.00        | 4.5%                  |
| State Aid - Prior Years                                 |  | 8019         | 83,966.00                    | 0.00                | -100.0%               |
| Revenue Limit Transfers                                 |  |              |                              |                     |                       |
| Unrestricted Revenue Limit Transfers - Current Year     | 0000   | 8091         | 0.00                         | 0.00                | 0.0%                  |
| All Other Revenue Limit Transfers - Current Year        | All Other                                      | 8091         | 0.00                         | 0.00                | 0.0%                  |
| Transfers to Charter Schools in Lieu of Property Taxes  |  | 8096         | 414,279.00                   | 473,306.00          | 14.2%                 |
| Property Taxes Transfers                                |  | 8097         | 0.00                         | 0.00                | 0.0%                  |
| Revenue Limit Transfers - Prior Years                   |  | 8099         | (47,771.00)                  | 0.00                | -100.0%               |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                     |  |              | <b>2,462,222.00</b>          | <b>2,576,113.00</b> | <b>4.6%</b>           |
| <b>FEDERAL REVENUE</b>                                  |  |              |                              |                     |                       |
| Maintenance and Operations                              |  | 8110         | 0.00                         | 0.00                | 0.0%                  |
| Special Education Entitlement                           |  | 8181         | 0.00                         | 0.00                | 0.0%                  |
| Special Education Discretionary Grants                  |  | 8182         | 0.00                         | 0.00                | 0.0%                  |
| Child Nutrition Programs                                |  | 8220         | 0.00                         | 0.00                | 0.0%                  |
| Interagency Contracts Between LEAs                      |  | 8285         | 0.00                         | 0.00                | 0.0%                  |
| NCLB / IASA (incl. ARRA)                                | 3000-3299, 4000-4139,<br>4201-4215, 4610, 5510 | 8290         | 286,730.00                   | 216,056.00          | -24.6%                |
| Vocational and Applied Technology Education             | 3500-3699                                      | 8290         | 0.00                         | 0.00                | 0.0%                  |
| Safe and Drug Free Schools                              | 3700-3799                                      | 8290         | 0.00                         | 0.00                | 0.0%                  |
| Other Federal Revenue (incl. ARRA)                      | All Other                                      | 8290         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                           |  |              | <b>286,730.00</b>            | <b>216,056.00</b>   | <b>-24.6%</b>         |
| <b>OTHER STATE REVENUE</b>                              |  |              |                              |                     |                       |
| Other State Apportionments                              |  |              |                              |                     |                       |
| Special Education Master Plan<br>Current Year           | 6500   | 8311         | 0.00                         | 0.00                | 0.0%                  |
| Prior Years   | 6500   | 8319         | 0.00                         | 0.00                | 0.0%                  |
| Home-to-School Transportation                           | 7230   | 8311         | 0.00                         | 0.00                | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Special Education Transportation                   | 7240           | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Current Year      | All Other      | 8311         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Apportionments - Prior Years       | All Other      | 8319         | 5,689.00                     | 0.00              | -100.0%               |
| Year Round School Incentive                        |                | 8425         | 0.00                         | 0.00              | 0.0%                  |
| Class Size Reduction, K-3                          |                | 8434         | 0.00                         | 0.00              | 0.0%                  |
| Child Nutrition Programs                           |                | 8520         | 0.00                         | 0.00              | 0.0%                  |
| Mandated Costs Reimbursements                      |                | 8550         | 0.00                         | 0.00              | 0.0%                  |
| Lottery - Unrestricted and Instructional Materials |                | 8560         | 59,827.18                    | 50,924.00         | -14.9%                |
| School Based Coordination Program                  | 7250           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Drug/Alcohol/Tobacco Funds                         | 6650-6690      | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Healthy Start                                      | 6240           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Class Size Reduction Facilities                    | 6200           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| School Community Violence Prevention Grant         | 7391           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| Quality Education Investment Act                   | 7400           | 8590         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                            | All Other      | 8590         | 405,789.00                   | 312,638.00        | -23.0%                |
| <b>TOTAL, OTHER STATE REVENUE</b>                  |                |              | <b>471,305.18</b>            | <b>363,562.00</b> | <b>-22.9%</b>         |



| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                     |                       |
| Sales  |                |              |                              |                     |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                | 0.0%                  |
| Sale of Publications                                     |                | 8632         | 0.00                         | 0.00                | 0.0%                  |
| Food Service Sales                                       |                | 8634         | 0.00                         | 0.00                | 0.0%                  |
| All Other Sales  |                | 8639         | 0.00                         | 0.00                | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00                | 0.0%                  |
| Interest   |                | 8660         | 2,785.27                     | 600.00              | -78.5%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                     |                       |
| Child Development Parent Fees                            |                | 8673         | 0.00                         | 0.00                | 0.0%                  |
| Transportation Fees From<br>Individuals                  |                | 8675         | 0.00                         | 0.00                | 0.0%                  |
| Transportation Services                                  | 7230, 7240     | 8677         | 0.00                         | 0.00                | 0.0%                  |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00                | 0.0%                  |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00                | 0.0%                  |
| All Other Local Revenue                                  |                | 8699         | 55,763.05                    | 20,000.00           | -64.1%                |
| Tuition  |                | 8710         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In                                   |                | 8781-8783    | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Apportionments                              |                |              |                              |                     |                       |
| Special Education SELPA Transfers                        |                |              |                              |                     |                       |
| From Districts or Charter Schools                        | 6500           | 8791         | 271,338.00                   | 300,559.00          | 10.8%                 |
| From County Offices                                      | 6500           | 8792         | 0.00                         | 0.00                | 0.0%                  |
| From JPAs  | 6500           | 8793         | 0.00                         | 0.00                | 0.0%                  |
| Other Transfers of Apportionments                        |                |              |                              |                     |                       |
| From Districts or Charter Schools                        | All Other      | 8791         | 0.00                         | 0.00                | 0.0%                  |
| From County Offices                                      | All Other      | 8792         | 0.00                         | 0.00                | 0.0%                  |
| From JPAs  | All Other      | 8793         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>329,886.32</b>            | <b>321,159.00</b>   | <b>-2.6%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>3,550,143.50</b>          | <b>3,476,890.00</b> | <b>-2.1%</b>          |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget   | Percent<br>Difference |
|--|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                     |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 1,107,234.66                 | 1,412,121.00        | 27.5%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 43,458.91                    | 10,051.00           | -76.9%                |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 256,537.65                   | 251,830.00          | -1.8%                 |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>1,407,231.22</b>          | <b>1,674,002.00</b> | <b>19.0%</b>          |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                     |                       |
| Classified Instructional Salaries                      |                | 2100         | 0.00                         | 0.00                | 0.0%                  |
| Classified Support Salaries                            |                | 2200         | 1,506.24                     | 21,423.00           | 1322.3%               |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00                | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 112,636.88                   | 114,901.00          | 2.0%                  |
| Other Classified Salaries                              |                | 2900         | 20,928.46                    | 51,529.00           | 146.2%                |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>135,071.58</b>            | <b>187,853.00</b>   | <b>39.1%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                     |                       |
| STRS   |                | 3101-3102    | 113,361.98                   | 138,105.00          | 21.8%                 |
| PERS   |                | 3201-3202    | 17,014.77                    | 27,207.00           | 59.9%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 26,990.54                    | 35,503.00           | 31.5%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 162,678.24                   | 199,340.00          | 22.5%                 |
| Unemployment Insurance                                 |                | 3501-3502    | 11,162.71                    | 29,976.00           | 168.5%                |
| Workers' Compensation                                  |                | 3601-3602    | 23,446.79                    | 32,956.00           | 40.6%                 |
| OPEB, Allocated  |                | 3701-3702    | 2,375.36                     | 3,184.00            | 34.0%                 |
| OPEB, Active Employees                                 |                | 3751-3752    | 4,299.73                     | 5,954.00            | 38.5%                 |
| PERS Reduction   |                | 3801-3802    | 0.00                         | 0.00                | 0.0%                  |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>361,330.12</b>            | <b>472,225.00</b>   | <b>30.7%</b>          |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                     |                       |
| Approved Textbooks and Core Curricula Materials        |                | 4100         | 30,429.68                    | 50,924.00           | 67.3%                 |
| Books and Other Reference Materials                    |                | 4200         | 3,832.07                     | 3,000.00            | -21.7%                |
| Materials and Supplies                                 |                | 4300         | 132,117.77                   | 174,801.00          | 32.3%                 |
| Noncapitalized Equipment                               |                | 4400         | 213,773.36                   | 45,548.00           | -78.7%                |
| Food   |                | 4700         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>380,152.88</b>            | <b>274,273.00</b>   | <b>-27.9%</b>         |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 7,099.07                     | 700.00            | -90.1%                |
| Dues and Memberships   |                | 5300         | 1,678.00                     | 1,715.00          | 2.2%                  |
| Insurance  |                | 5400-5450    | 6,500.00                     | 6,500.00          | 0.0%                  |
| Operations and Housekeeping Services   |                | 5500         | 85,634.66                    | 87,500.00         | 2.2%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements                          |                | 5600         | 239,915.81                   | 282,425.00        | 17.7%                 |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 168,121.22                   | 94,353.00         | -43.9%                |
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 60,744.27                    | 29,242.00         | -51.9%                |
| Communications   |                | 5900         | 13,139.56                    | 11,400.00         | -13.2%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | <b>582,832.59</b>            | <b>513,835.00</b> | <b>-11.8%</b>         |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| 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<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 8,250.00                     | 0.00              | -100.0%               |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>8,250.00</b>              | <b>0.00</b>       | <b>-100.0%</b>        |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                   |                       |
| Tuition   |                |              |                              |                   |                       |
| Tuition for Instruction Under Interdistrict Attendance Agreements |                | 7110         | 0.00                         | 0.00              | 0.0%                  |
| Tuition, Excess Costs, and/or Deficit Payments                    |                |              |                              |                   |                       |
| Payments to Districts or Charter Schools                          |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices  |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs  |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers   |                | 7281-7283    | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers Out to All Others                             |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| 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%                  |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                   |                       |
| Transfers of Indirect Costs                                       |                | 7310         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 2,345.89                     | 0.00              | -100.0%               |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS                  |                |              | 2,345.89                     | 0.00              | -100.0%               |
| TOTAL, EXPENDITURES   |                |              | 2,877,214.28                 | 3,122,188.00      | 8.5%                  |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 273,731.00                   | 303,030.00        | 10.7%                 |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 273,731.00                   | 303,030.00        | 10.7%                 |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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<br>(a - b + c - d + e) |                |              | (273,731.00)                 | (303,030.00)      | 10.7%                 |

| <b>Resource</b>           | <b>Description</b>               | <b>2010-11<br/>Unaudited Actuals</b> | <b>2011-12<br/>Budget</b> |
|---------------------------|----------------------------------|--------------------------------------|---------------------------|
| 6300                      | Lottery: Instructional Materials | 0.00                                 | 11,749.46                 |
| Total, Restricted Balance |                                  | 0.00                                 | 11,749.46                 |

| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 221,874.94                   | 105,000.00        | -52.7%                |
| 5) TOTAL, REVENUES  |                |                         | 221,874.94                   | 105,000.00        | -52.7%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 293,968.10                   | 282,780.00        | -3.8%                 |
| 2) Classified Salaries  |                | 2000-2999               | 80,226.70                    | 79,840.00         | -0.5%                 |
| 3) Employee Benefits  |                | 3000-3999               | 74,152.71                    | 84,438.00         | 13.9%                 |
| 4) Books and Supplies   |                | 4000-4999               | 78,376.72                    | 39,100.00         | -50.1%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 69,616.48                    | 52,403.00         | -24.7%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 25,354.70                    | 22,487.00         | -11.3%                |
| 9) TOTAL, EXPENDITURES  |                |                         | 621,695.41                   | 561,048.00        | -9.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (399,820.47)                 | (456,048.00)      | 14.1%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 515,000.00                   | 505,406.00        | -1.9%                 |
| 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  |                |                         | 515,000.00                   | 505,406.00        | -1.9%                 |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 115,179.53                   | 49,358.00         | -57.1%                |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 446,025.29                   | 561,204.82        | 25.8%                 |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 446,025.29                   | 561,204.82        | 25.8%                 |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 446,025.29                   | 561,204.82        | 25.8%                 |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 561,204.82                   | 610,562.82        | 8.8%                  |
| Components of Ending Fund Balance (Actuals)                |                |              |                              |                   |                       |
| a) Reserve for   |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         |                   |                       |
| Stores   |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         |                   |                       |
| All Others   |                | 9719         | 0.00                         |                   |                       |
| General Reserve  |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance                                 |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts                                      |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                      |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of                     |                |              |                              |                   |                       |
| Investments and Cash in County Treasury                    |                | 9775         | 0.00                         |                   |                       |
| Other Designations   |                |              |                              |                   |                       |
| GAIN - 0011  | 0000           | 9780         | 223,980.56                   |                   |                       |
| GED - 0012   | 0000           | 9780         | 20,513.98                    |                   |                       |
| Fee Based Classes - 0013                                   | 0000           | 9780         | 41,126.79                    |                   |                       |
| Donations - 0600   | 0000           | 9780         | 679.11                       |                   |                       |
| Blk 0755   | 0000           | 9780         | 9,241.93                     |                   |                       |
| Apportionment - 0852                                       | 0000           | 9780         | 48,891.40                    |                   |                       |
| CBET   | 0000           | 9780         | 216,771.05                   |                   |                       |
| c) Undesignated Amount                                     |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount                                   |                |              |                              |                   |                       |
| Components of Ending Fund Balance (Budget)                 |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         |                              | 0.00              |                       |
| Stores   |                | 9712         |                              | 0.00              |                       |
| Prepaid Expenditures                                       |                | 9713         |                              | 0.00              |                       |
| All Others   |                | 9719         |                              | 0.00              |                       |
| b) Restricted  |                |              |                              | 0.00              |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         |                              | 0.00              |                       |
| Other Commitments  |                | 9760         |                              | 593,926.00        |                       |



| Description                        | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |            |
|------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|------------|
| Adult Ed                           | 0000           | 9760         |                              | 593,926.00        |                       |            |
| d) Assigned                        |                |              |                              |                   |                       | 593,926.00 |
| Other Assignments                  |                | 9780         |                              |                   |                       |            |
| e) Unassigned/Unappropriated       |                |              |                              |                   |                       | 0.00       |
| Reserve for Economic Uncertainties |                | 9789         |                              |                   |                       |            |
| Unassigned/Unappropriated Amount   |                | 9790         |                              | (577,289.18)      |                       |            |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 565,425.20                   |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury                  |                | 9111         | 0.00                         |                   |                       |
| b) in Banks  |                | 9120         | 100.00                       |                   |                       |
| 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         | 10,736.97                    |                   |                       |
| 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  |                |              | 576,262.17                   |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 13,857.25                    |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 1,200.10                     |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 15,057.35                    |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 561,204.82                   |                   |                       |

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

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 4,273.90                     | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Adult Education Fees                                     |                | 8671         | 203,992.29                   | 95,000.00         | -53.4%                |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 13,608.75                    | 10,000.00         | -26.5%                |
| Tuition  |                | 8710         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>221,874.94</b>            | <b>105,000.00</b> | <b>-52.7%</b>         |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>221,874.94</b>            | <b>105,000.00</b> | <b>-52.7%</b>         |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 154,053.81                   | 145,000.00        | -5.9%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 1,310.99                     | 0.00              | -100.0%               |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 138,603.30                   | 137,780.00        | -0.6%                 |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>293,968.10</b>            | <b>282,780.00</b> | <b>-3.8%</b>          |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 8,096.52                     | 7,530.00          | -7.0%                 |
| 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         | 54,189.65                    | 53,044.00         | -2.1%                 |
| Other Classified Salaries                              |                | 2900         | 17,940.53                    | 19,266.00         | 7.4%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>80,226.70</b>             | <b>79,840.00</b>  | <b>-0.5%</b>          |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 18,411.71                    | 23,331.00         | 26.7%                 |
| PERS   |                | 3201-3202    | 13,334.07                    | 13,854.00         | 3.9%                  |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 9,530.32                     | 10,209.00         | 7.1%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 21,348.37                    | 21,737.00         | 1.8%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 2,762.63                     | 5,839.00          | 111.4%                |
| Workers' Compensation                                  |                | 3601-3602    | 5,691.82                     | 6,420.00          | 12.8%                 |
| OPEB, Allocated  |                | 3701-3702    | 575.58                       | 622.00            | 8.1%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 756.52                       | 751.00            | -0.7%                 |
| PERS Reduction   |                | 3801-3802    | 1,741.69                     | 1,675.00          | -3.8%                 |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>74,152.71</b>             | <b>84,438.00</b>  | <b>13.9%</b>          |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| 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         | 65,688.47                    | 39,100.00         | -40.5%                |
| Noncapitalized Equipment                               |                | 4400         | 12,688.25                    | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>78,376.72</b>             | <b>39,100.00</b>  | <b>-50.1%</b>         |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>   |                |              |                              |                   |                       |
| Subagreements for Services   |                | 5100         | 0.00                         | 0.00              | 0.0%                  |
| Travel and Conferences   |                | 5200         | 2,997.27                     | 2,000.00          | -33.3%                |
| Dues and Memberships   |                | 5300         | 366.00                       | 0.00              | -100.0%               |
| 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         | 18,089.83                    | 3,537.00          | -80.4%                |
| Transfers of Direct Costs  |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund  |                | 5750         | 151.10                       | 0.00              | -100.0%               |
| Professional/Consulting Services and<br>Operating Expenditures                             |                | 5800         | 47,919.32                    | 46,866.00         | -2.2%                 |
| Communications   |                | 5900         | 92.96                        | 0.00              | -100.0%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                                    |                |              | <b>69,616.48</b>             | <b>52,403.00</b>  | <b>-24.7%</b>         |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                                 |                |              |                              |                   |                       |
| Tuition  |                |              |                              |                   |                       |
| Tuition, Excess Costs, and/or Deficit Payments<br>Payments to Districts or Charter Schools |                | 7141         | 0.00                         | 0.00              | 0.0%                  |
| Payments to County Offices   |                | 7142         | 0.00                         | 0.00              | 0.0%                  |
| Payments to JPAs   |                | 7143         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service   |                |              |                              |                   |                       |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                          |                |              | <b>0.00</b>                  | <b>0.00</b>       | <b>0.0%</b>           |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>        |                |              |                              |                   |                       |
| Transfers of Indirect Costs - Interfund                 |                | 7350         | 25,354.70                    | 22,487.00         | -11.3%                |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b> |                |              | 25,354.70                    | 22,487.00         | -11.3%                |
| <b>TOTAL, EXPENDITURES</b>                              |                |              | 621,695.41                   | 561,048.00        | -9.8%                 |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>  |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>   |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                                   |                | 8919         | 515,000.00                   | 505,406.00        | -1.9%                 |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                                  |                |              | 515,000.00                   | 505,406.00        | -1.9%                 |
| <b>INTERFUND TRANSFERS OUT</b>  |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund          |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                                  |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                                 |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>   |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs                        |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds<br>Proceeds from Certificates<br>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%                  |
| <b>(c) TOTAL, SOURCES</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>   |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs                        |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Uses  |                | 7699         | 0.00                         | 0.00              | 0.0%                  |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>(e) TOTAL, CONTRIBUTIONS</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES<br/>(a - b + c - d + e)</b>        |                |              | 515,000.00                   | 505,406.00        | -1.9%                 |



| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources  |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 182,950.17                   | 180,000.00        | -1.6%                 |
| 3) Other State Revenue  |                | 8300-8599               | 1,387,612.79                 | 1,268,201.00      | -8.6%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 746.37                       | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 1,571,309.33                 | 1,448,201.00      | -7.8%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 465,444.40                   | 530,017.00        | 13.9%                 |
| 2) Classified Salaries  |                | 2000-2999               | 445,155.48                   | 474,017.00        | 6.5%                  |
| 3) Employee Benefits  |                | 3000-3999               | 252,240.73                   | 269,584.00        | 6.9%                  |
| 4) Books and Supplies   |                | 4000-4999               | 70,971.76                    | 25,398.00         | -64.2%                |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 248,349.19                   | 219,750.00        | -11.5%                |
| 6) Capital Outlay   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 0.00                         | 0.00              | 0.0%                  |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 66,601.07                    | 65,918.00         | -1.0%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 1,548,762.63                 | 1,584,684.00      | 2.3%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 22,546.70                    | (136,483.00)      | -705.3%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 100,000.00        | New                   |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 100,000.00        | New                   |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 22,546.70                    | (36,483.00)       | -261.8%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                |              | 5,216.86                     | 27,763.56         | 432.2%                |
| b) Audit Adjustments                                       |                |              | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 5,216.86                     | 27,763.56         | 432.2%                |
| d) Other Restatements                                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 5,216.86                     | 27,763.56         | 432.2%                |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 27,763.56                    | (8,719.44)        | -131.4%               |
| Components of Ending Fund Balance (Actuals)                |                |              |                              |                   |                       |
| a) Reserve for   |                |              |                              |                   |                       |
| Revolving Cash   |                |              | 0.00                         |                   |                       |
| Stores   |                |              | 0.00                         |                   |                       |
| Prepaid Expenditures                                       |                |              | 0.00                         |                   |                       |
| All Others   |                |              | 0.00                         |                   |                       |
| General Reserve  |                |              | 0.00                         |                   |                       |
| Legally Restricted Balance                                 |                |              | 0.00                         |                   |                       |
| b) Designated Amounts                                      |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                      |                |              | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of                     |                |              |                              |                   |                       |
| Investments and Cash in County Treasury                    |                |              | 0.00                         |                   |                       |
| Other Designations   |                |              | 0.00                         |                   |                       |
| c) Undesignated Amount                                     |                |              | 27,763.56                    |                   |                       |
| d) Unappropriated Amount                                   |                |              |                              |                   |                       |
| Components of Ending Fund Balance (Budget)                 |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                |              |                              | 0.00              |                       |
| Stores   |                |              |                              | 0.00              |                       |
| Prepaid Expenditures                                       |                |              |                              | 0.00              |                       |
| All Others   |                |              |                              | 0.00              |                       |
| b) Restricted  |                |              |                              | 0.00              |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                |              |                              | 0.00              |                       |
| Other Commitments  |                |              |                              | 0.00              |                       |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                |              |                              | 0.00              |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                |              |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount                           |                |              |                              | (8,719.44)        |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 8,657.85                     |                   |                       |
| 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         | 212.37                       |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 232,211.06                   |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 11,990.59                    |                   |                       |
| 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  |                |              | 253,071.87                   |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 22,218.01                    |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 203,090.30                   |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 225,308.31                   |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 27,763.56                    |                   |                       |

| Description  | Resource Codes   | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget   | Percent<br>Difference |
|--|------------------|--------------|------------------------------|---------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                  |              |                              |                     |                       |
| Child Nutrition Programs                                 |                  | 8220         | 182,950.17                   | 180,000.00          | -1.6%                 |
| Interagency Contracts Between LEAs                       |                  | 8285         | 0.00                         | 0.00                | 0.0%                  |
| Other Federal Revenue (incl. ARRA)                       |                  | 8290         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                  |              | <b>182,950.17</b>            | <b>180,000.00</b>   | <b>-1.6%</b>          |
| <b>OTHER STATE REVENUE</b>                               |                  |              |                              |                     |                       |
| Child Nutrition Programs                                 |                  | 8520         | 13,476.59                    | 15,000.00           | 11.3%                 |
| Child Development Apportionments                         |                  | 8530         | 0.00                         | 0.00                | 0.0%                  |
| Pass-Through Revenues from<br>State Sources              |                  | 8587         | 0.00                         | 0.00                | 0.0%                  |
| State Preschool  | 6055, 6056, 6105 | 8590         | 1,134,288.20                 | 1,045,280.00        | -7.8%                 |
| All Other State Revenue                                  | All Other        | 8590         | 239,848.00                   | 207,921.00          | -13.3%                |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                  |              | <b>1,387,612.79</b>          | <b>1,268,201.00</b> | <b>-8.6%</b>          |
| <b>OTHER LOCAL REVENUE</b>                               |                  |              |                              |                     |                       |
| 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         | 746.37                       | 0.00                | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                  | 8662         | 0.00                         | 0.00                | 0.0%                  |
| Fees and Contracts                                       |                  |              |                              |                     |                       |
| Child Development Parent Fees                            |                  | 8673         | 0.00                         | 0.00                | 0.0%                  |
| Interagency Services                                     |                  | 8677         | 0.00                         | 0.00                | 0.0%                  |
| All Other Fees and Contracts                             |                  | 8689         | 0.00                         | 0.00                | 0.0%                  |
| Other Local Revenue                                      |                  |              |                              |                     |                       |
| All Other Local Revenue                                  |                  | 8699         | 0.00                         | 0.00                | 0.0%                  |
| All Other Transfers In from All Others                   |                  | 8799         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                  |              | <b>746.37</b>                | <b>0.00</b>         | <b>-100.0%</b>        |
| <b>TOTAL, REVENUES</b>                                   |                  |              | <b>1,571,309.33</b>          | <b>1,448,201.00</b> | <b>-7.8%</b>          |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Teachers' Salaries                        |                | 1100         | 398,821.38                   | 462,639.00        | 16.0%                 |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 66,623.02                    | 67,378.00         | 1.1%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | <b>465,444.40</b>            | <b>530,017.00</b> | <b>13.9%</b>          |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Instructional Salaries                      |                | 2100         | 355,717.68                   | 394,193.00        | 10.8%                 |
| Classified Support Salaries                            |                | 2200         | 3,828.20                     | 3,578.00          | -6.5%                 |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 0.00                         | 0.00              | 0.0%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 85,609.60                    | 76,246.00         | -10.9%                |
| Other Classified Salaries                              |                | 2900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | <b>445,155.48</b>            | <b>474,017.00</b> | <b>6.5%</b>           |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 32,727.90                    | 36,804.00         | 12.5%                 |
| PERS   |                | 3201-3202    | 67,194.14                    | 64,887.00         | -3.4%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 38,157.39                    | 39,213.00         | 2.8%                  |
| Health and Welfare Benefits                            |                | 3401-3402    | 76,696.12                    | 78,773.00         | 2.7%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 6,593.19                     | 16,165.00         | 145.2%                |
| Workers' Compensation                                  |                | 3601-3602    | 13,850.52                    | 17,770.00         | 28.3%                 |
| OPEB, Allocated  |                | 3701-3702    | 1,402.24                     | 1,719.00          | 22.6%                 |
| OPEB, Active Employees                                 |                | 3751-3752    | 6,063.88                     | 5,961.00          | -1.7%                 |
| PERS Reduction   |                | 3801-3802    | 9,555.35                     | 8,292.00          | -13.2%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | <b>252,240.73</b>            | <b>269,584.00</b> | <b>6.9%</b>           |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| 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         | 68,553.49                    | 25,398.00         | -63.0%                |
| Noncapitalized Equipment                               |                | 4400         | 2,418.25                     | 0.00              | -100.0%               |
| Food   |                | 4700         | 0.02                         | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | <b>70,971.76</b>             | <b>25,398.00</b>  | <b>-64.2%</b>         |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                     |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                | 0.0%                  |
| Travel and Conferences  |                | 5200         | 6,792.92                     | 4,000.00            | -41.1%                |
| Dues and Memberships  |                | 5300         | 369.96                       | 1,000.00            | 170.3%                |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 0.00                         | 0.00                | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 15,018.45                    | 3,500.00            | -76.7%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | 212,205.70                   | 202,750.00          | -4.5%                 |
| Professional/Consulting Services and Operating Expenditures       |                | 5800         | 9,600.35                     | 5,500.00            | -42.7%                |
| Communications  |                | 5900         | 4,361.81                     | 3,000.00            | -31.2%                |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>248,349.19</b>            | <b>219,750.00</b>   | <b>-11.5%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                     |                       |
| 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%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| 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%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                     |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 66,601.07                    | 65,918.00           | -1.0%                 |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>66,601.07</b>             | <b>65,918.00</b>    | <b>-1.0%</b>          |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>1,548,762.63</b>          | <b>1,584,684.00</b> | <b>2.3%</b>           |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| From: General Fund   |                | 8911         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 100,000.00        | New                   |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 0.00                         | 100,000.00        | New                   |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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<br>(a - b + c - d + e) |                |              | 0.00                         | 100,000.00        | New                   |





| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 1) Revenue Limit Sources  |                | 8010-8099               | 0.00                         | 0.00              | 0.0%                  |
| 2) Federal Revenue  |                | 8100-8299               | 8,252,940.00                 | 8,874,730.00      | 7.5%                  |
| 3) Other State Revenue  |                | 8300-8599               | 724,796.00                   | 691,240.00        | -4.6%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 1,217,607.00                 | 1,170,816.00      | -3.8%                 |
| 5) TOTAL, REVENUES  |                |                         | 10,195,343.00                | 10,736,786.00     | 5.3%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 1) Certificated Salaries  |                | 1000-1999               | 0.00                         | 0.00              | 0.0%                  |
| 2) Classified Salaries  |                | 2000-2999               | 3,087,947.03                 | 3,247,582.00      | 5.2%                  |
| 3) Employee Benefits  |                | 3000-3999               | 1,301,082.00                 | 1,384,982.00      | 6.4%                  |
| 4) Books and Supplies   |                | 4000-4999               | 3,299,365.00                 | 4,071,113.00      | 23.4%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 245,723.00                   | 320,593.00        | 30.5%                 |
| 6) Capital Outlay   |                | 6000-6999               | 572,290.00                   | 911,000.00        | 59.2%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 366,006.00                   | 364,716.00        | -0.4%                 |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 352,275.00                   | 433,165.00        | 23.0%                 |
| 9) TOTAL, EXPENDITURES  |                |                         | 9,224,688.03                 | 10,733,151.00     | 16.4%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 970,654.97                   | 3,635.00          | -99.6%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | 970,654.97                   | 3,635.00          | -99.6%                |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 3,908,131.00                 | 4,878,785.97      | 24.8%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 3,908,131.00                 | 4,878,785.97      | 24.8%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 3,908,131.00                 | 4,878,785.97      | 24.8%                 |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 4,878,785.97                 | 4,882,420.97      | 0.1%                  |
| Components of Ending Fund Balance (Actuals)                    |                |              |                              |                   |                       |
| a) Reserve for   |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         |                   |                       |
| Stores   |                | 9712         | 478,363.00                   |                   |                       |
| Prepaid Expenditures   |                | 9713         | 0.00                         |                   |                       |
| All Others   |                | 9719         | 0.00                         |                   |                       |
| General Reserve  |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance                                     |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts  |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                          |                | 9770         | 1,505,247.00                 |                   |                       |
| Designated for the Unrealized Gains of                         |                |              |                              |                   |                       |
| Investments and Cash in County Treasury                        |                | 9775         | 0.00                         |                   |                       |
| Other Designations   |                | 9780         | 2,895,175.97                 |                   |                       |
| c) Undesignated Amount   |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                                       |                | 9790         |                              |                   |                       |
| Components of Ending Fund Balance (Budget)                     |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         |                              | 0.00              |                       |
| Stores   |                | 9712         |                              | 700,000.00        |                       |
| Prepaid Expenditures   |                | 9713         |                              | 0.00              |                       |
| All Others   |                | 9719         |                              | 0.00              |                       |
| b) Restricted  |                | 9740         |                              | 4,182,420.97      |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         |                              | 0.00              |                       |
| Other Commitments  |                | 9760         |                              | 0.00              |                       |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         |                              | 0.00              |                       |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount                               |                | 9790         |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 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         | 3,990,206.00                 |                   |                       |
| 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         | 1,277,354.00                 |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 478,363.00                   |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 5,745,923.00                 |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 67,693.00                    |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 799,444.00                   |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 867,137.00                   |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 4,878,786.00                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>REVENUE LIMIT SOURCES</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, REVENUE LIMIT SOURCES</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8220         | 8,252,940.00                 | 8,874,730.00      | 7.5%                  |
| Other Federal Revenue (incl. ARRA)                       |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 8,252,940.00                 | 8,874,730.00      | 7.5%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| Child Nutrition Programs                                 |                | 8520         | 723,196.00                   | 691,240.00        | -4.4%                 |
| All Other State Revenue                                  |                | 8590         | 1,600.00                     | 0.00              | -100.0%               |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 724,796.00                   | 691,240.00        | -4.6%                 |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 894.00                       | 0.00              | -100.0%               |
| Food Service Sales                                       |                | 8634         | 1,196,153.00                 | 1,154,410.00      | -3.5%                 |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 20,560.00                    | 16,406.00         | -20.2%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                   |                       |
| Interagency Services                                     |                | 8677         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 1,217,607.00                 | 1,170,816.00      | -3.8%                 |
| <b>TOTAL, REVENUES</b>                                   |                |              | 10,195,343.00                | 10,736,786.00     | 5.3%                  |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| Other Certificated Salaries                            |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| Classified Support Salaries                            |                | 2200         | 2,179,592.04                 | 2,337,819.00      | 7.3%                  |
| Classified Supervisors' and Administrators' Salaries   |                | 2300         | 336,589.37                   | 354,300.00        | 5.3%                  |
| Clerical, Technical and Office Salaries                |                | 2400         | 460,885.25                   | 439,842.00        | -4.6%                 |
| Other Classified Salaries                              |                | 2900         | 110,880.37                   | 115,621.00        | 4.3%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 3,087,947.03                 | 3,247,582.00      | 5.2%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| STRS   |                | 3101-3102    | 0.00                         | 0.00              | 0.0%                  |
| PERS   |                | 3201-3202    | 451,878.00                   | 421,876.00        | -6.6%                 |
| OASDI/Medicare/Alternative                             |                | 3301-3302    | 194,747.00                   | 248,440.00        | 27.6%                 |
| Health and Welfare Benefits                            |                | 3401-3402    | 497,497.00                   | 528,545.00        | 6.2%                  |
| Unemployment Insurance                                 |                | 3501-3502    | 22,250.00                    | 52,286.00         | 135.0%                |
| Workers' Compensation                                  |                | 3601-3602    | 46,883.00                    | 57,482.00         | 22.6%                 |
| OPEB, Allocated  |                | 3701-3702    | 4,755.00                     | 5,001.00          | 5.2%                  |
| OPEB, Active Employees                                 |                | 3751-3752    | 29,194.00                    | 29,164.00         | -0.1%                 |
| PERS Reduction   |                | 3801-3802    | 53,878.00                    | 42,188.00         | -21.7%                |
| Other Employee Benefits                                |                | 3901-3902    | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 1,301,082.00                 | 1,384,982.00      | 6.4%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 515,400.00                   | 282,666.00        | -45.2%                |
| Noncapitalized Equipment                               |                | 4400         | 47,808.00                    | 15,377.00         | -67.8%                |
| Food   |                | 4700         | 2,736,157.00                 | 3,773,070.00      | 37.9%                 |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | 3,299,365.00                 | 4,071,113.00      | 23.4%                 |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                      |                       |
| Subagreements for Services  |                | 5100         | 0.00                         | 0.00                 | 0.0%                  |
| Travel and Conferences  |                | 5200         | 5,064.00                     | 17,436.00            | 244.3%                |
| Dues and Memberships  |                | 5300         | 0.00                         | 0.00                 | 0.0%                  |
| Insurance   |                | 5400-5450    | 0.00                         | 0.00                 | 0.0%                  |
| Operations and Housekeeping Services                              |                | 5500         | 268,361.00                   | 259,057.00           | -3.5%                 |
| Rentals, Leases, Repairs, and Noncapitalized Improvements         |                | 5600         | 160,875.00                   | 249,920.00           | 55.4%                 |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund                             |                | 5750         | (218,237.00)                 | (246,421.00)         | 12.9%                 |
| Professional/Consulting Services and<br>Operating Expenditures    |                | 5800         | 29,660.00                    | 18,601.00            | -37.3%                |
| Communications  |                | 5900         | 0.00                         | 22,000.00            | New                   |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>245,723.00</b>            | <b>320,593.00</b>    | <b>30.5%</b>          |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                      |                       |
| Buildings and Improvements of Buildings                           |                | 6200         | 0.00                         | 0.00                 | 0.0%                  |
| Equipment   |                | 6400         | 572,290.00                   | 911,000.00           | 59.2%                 |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>572,290.00</b>            | <b>911,000.00</b>    | <b>59.2%</b>          |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Debt Service  |                |              |                              |                      |                       |
| Debt Service - Interest   |                | 7438         | 181,006.00                   | 174,716.00           | -3.5%                 |
| Other Debt Service - Principal                                    |                | 7439         | 185,000.00                   | 190,000.00           | 2.7%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>366,006.00</b>            | <b>364,716.00</b>    | <b>-0.4%</b>          |
| <b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>                  |                |              |                              |                      |                       |
| Transfers of Indirect Costs - Interfund                           |                | 7350         | 352,275.00                   | 433,165.00           | 23.0%                 |
| <b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>           |                |              | <b>352,275.00</b>            | <b>433,165.00</b>    | <b>23.0%</b>          |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>9,224,688.03</b>          | <b>10,733,151.00</b> | <b>16.4%</b>          |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| 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%                  |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| 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%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |





| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 8,250.81                     | 7,500.00          | -9.1%                 |
| 5) TOTAL, REVENUES  |                |                         | 8,250.81                     | 7,500.00          | -9.1%                 |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 154,996.97                   | 225,000.00        | 45.2%                 |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 779,309.87                   | 950,000.00        | 21.9%                 |
| 6) Capital Outlay   |                | 6000-6999               | 30,000.00                    | 0.00              | -100.0%               |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 964,306.84                   | 1,175,000.00      | 21.8%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (956,056.03)                 | (1,167,500.00)    | 22.1%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 1,578,400.00                 | 724,500.00        | -54.1%                |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 1,578,400.00                 | 724,500.00        | -54.1%                |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b> |                |              | 622,343.97                   | (443,000.00)      | -171.2%               |
| <b>F. FUND BALANCE, RESERVES</b>                           |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                |                | 9791         | 1,131,966.15                 | 1,754,310.12      | 55.0%                 |
| b) Audit Adjustments                                       |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                      |                |              | 1,131,966.15                 | 1,754,310.12      | 55.0%                 |
| d) Other Restatements                                      |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                  |                |              | 1,131,966.15                 | 1,754,310.12      | 55.0%                 |
| 2) Ending Balance, June 30 (E + F1e)                       |                |              | 1,754,310.12                 | 1,311,310.12      | -25.3%                |
| Components of Ending Fund Balance (Actuals)                |                |              |                              |                   |                       |
| a) Reserve for   |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         |                   |                       |
| Stores   |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures                                       |                | 9713         | 0.00                         |                   |                       |
| All Others   |                | 9719         | 0.00                         |                   |                       |
| General Reserve  |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance                                 |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts                                      |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                      |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of                     |                |              |                              |                   |                       |
| Investments and Cash in County Treasury                    |                | 9775         | 0.00                         |                   |                       |
| Other Designations   |                | 9780         | 1,754,310.12                 |                   |                       |
| Def Maint Projects   | 0000           | 9780         | 1,754,310.12                 |                   |                       |
| c) Undesignated Amount                                     |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                                   |                | 9790         |                              |                   |                       |
| Components of Ending Fund Balance (Budget)                 |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         |                              | 0.00              |                       |
| Stores   |                | 9712         |                              | 0.00              |                       |
| Prepaid Expenditures                                       |                | 9713         |                              | 0.00              |                       |
| All Others   |                | 9719         |                              | 0.00              |                       |
| b) Restricted  |                | 9740         |                              | 0.00              |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                 |                | 9750         |                              | 0.00              |                       |
| Other Commitments  |                | 9760         |                              | 1,295,064.00      |                       |
| Deferred Maintenance                                       | 0000           | 9760         |                              | 1,295,064.00      |                       |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         |                              | 1,295,064.00      |                       |
| e) Unassigned/Unappropriated                               |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                         |                | 9789         |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount                           |                | 9790         |                              | (1,278,817.88)    |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 1,887,795.97                 |                   |                       |
| 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         | 1,953.06                     |                   |                       |
| 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  |                |              | 1,889,749.03                 |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 135,438.91                   |                   |                       |
| 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  |                |              | 135,438.91                   |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 1,754,310.12                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 8,250.81                     | 7,500.00          | -9.1%                 |
| 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%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 8,250.81                     | 7,500.00          | -9.1%                 |
| <b>TOTAL, REVENUES</b>                                   |                |              | 8,250.81                     | 7,500.00          | -9.1%                 |

| Description                         | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|-------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>          |                |              |                              |                   |                       |
| 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%                  |
| <b>EMPLOYEE BENEFITS</b>            |                |              |                              |                   |                       |
| 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%                  |
| <b>BOOKS AND SUPPLIES</b>           |                |              |                              |                   |                       |
| Books and Other Reference Materials |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies              |                | 4300         | 150,827.81                   | 225,000.00        | 49.2%                 |
| Noncapitalized Equipment            |                | 4400         | 4,169.16                     | 0.00              | -100.0%               |
| TOTAL, BOOKS AND SUPPLIES           |                |              | 154,996.97                   | 225,000.00        | 45.2%                 |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget   | Percent<br>Difference |
|---|----------------|--------------|------------------------------|---------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                  |                |              |                              |                     |                       |
| 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         | 779,309.87                   | 950,000.00          | 21.9%                 |
| 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         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>           |                |              | <b>779,309.87</b>            | <b>950,000.00</b>   | <b>21.9%</b>          |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                     |                       |
| 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         | 30,000.00                    | 0.00                | -100.0%               |
| <b>TOTAL, CAPITAL OUTLAY</b>                                      |                |              | <b>30,000.00</b>             | <b>0.00</b>         | <b>-100.0%</b>        |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                     |                       |
| Debt Service  |                |              |                              |                     |                       |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>0.00</b>                  | <b>0.00</b>         | <b>0.0%</b>           |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>964,306.84</b>            | <b>1,175,000.00</b> | <b>21.8%</b>          |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                 |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                              |                |              |                              |                   |                       |
| From: General, Special Reserve,<br>& Building Funds        |                | 8915         | 1,578,400.00                 | 724,500.00        | -54.1%                |
| Other Authorized Interfund Transfers In                    |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                          |                |              | 1,578,400.00                 | 724,500.00        | -54.1%                |
| <b>INTERFUND TRANSFERS OUT</b>                             |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers Out                   |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>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%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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<br>(a - b + c - d + e) |                |              | 1,578,400.00                 | 724,500.00        | -54.1%                |





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

| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 685.56                       | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 685.56                       | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 685.56                       | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 122,047.91                   | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | (122,047.91)                 | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b> |                |              | (121,362.35)                 | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>                               |                |              |                              |                   |                       |
| 1) Beginning Fund Balance                                      |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited                                    |                | 9791         | 121,362.35                   | 0.00              | -100.0%               |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)                          |                |              | 121,362.35                   | 0.00              | -100.0%               |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                      |                |              | 121,362.35                   | 0.00              | -100.0%               |
| 2) Ending Balance, June 30 (E + F1e)                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| Components of Ending Fund Balance (Actuals)                    |                |              |                              |                   |                       |
| a) Reserve for   |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         |                   |                       |
| Stores   |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures   |                | 9713         | 0.00                         |                   |                       |
| All Others   |                | 9719         | 0.00                         |                   |                       |
| General Reserve  |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance                                     |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts  |                |              |                              |                   |                       |
| Designated for Economic Uncertainties                          |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of                         |                |              |                              |                   |                       |
| Investments and Cash in County Treasury                        |                | 9775         | 0.00                         |                   |                       |
| Other Designations   |                | 9780         | 0.00                         |                   |                       |
| c) Undesignated Amount   |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount                                       |                | 9790         |                              |                   |                       |
| Components of Ending Fund Balance (Budget)                     |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         |                              | 0.00              |                       |
| Stores   |                | 9712         |                              | 0.00              |                       |
| Prepaid Expenditures   |                | 9713         |                              | 0.00              |                       |
| All Others   |                | 9719         |                              | 0.00              |                       |
| b) Restricted  |                | 9740         |                              | 0.00              |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements                                     |                | 9750         |                              | 0.00              |                       |
| Other Commitments  |                | 9760         |                              | 0.00              |                       |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         |                              | 25,000.00         |                       |
| e) Unassigned/Unappropriated                                   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties                             |                | 9789         |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount                               |                | 9790         |                              | (25,000.00)       |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 25,222.83                    |                   |                       |
| 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         | 37.16                        |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400         | 0.00                         |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 25,259.99                    |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 0.00                         |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 25,259.99                    |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 25,259.99                    |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              |                              |                   | 0.00                  |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 685.56                       | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 685.56                       | 0.00              | -100.0%               |
| <b>TOTAL, REVENUES</b>                                   |                |              | 685.56                       | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| 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%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 96,787.92                    | 0.00              | -100.0%               |
| To: State School Building Fund/<br>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         | 25,259.99                    | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 122,047.91                   | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| (c) TOTAL, SOURCES   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs               |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| TOTAL, OTHER FINANCING SOURCES/USES<br>(a - b + c - d)           |                |              | (122,047.91)                 | 0.00              | -100.0%               |



| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 47.61                        | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 341,310.04                   | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 341,357.65                   | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 20,242.30                    | 968,000.00        | 4682.1%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 83,217.55                    | 80,000.00         | -3.9%                 |
| 6) Capital Outlay   |                | 6000-6999               | 11,914,398.67                | 15,250,000.00     | 28.0%                 |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 12,017,858.52                | 16,298,000.00     | 35.6%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (11,676,500.87)              | (16,298,000.00)   | 39.6%                 |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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               | 23,936,708.23                | 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  |                |                         | 23,936,708.23                | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 12,260,207.36                | (16,298,000.00)   | -232.9%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 22,040,185.64                | 34,300,393.00     | 55.6%                 |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 22,040,185.64                | 34,300,393.00     | 55.6%                 |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 22,040,185.64                | 34,300,393.00     | 55.6%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 34,300,393.00                | 18,002,393.00     | -47.5%                |
| Components of Ending Fund Balance (Actuals)                                       |                |              |                              |                   |                       |
| a) Reserve for  |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         | 0.00                         |                   |                       |
| Stores  |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures  |                | 9713         | 0.00                         |                   |                       |
| All Others  |                | 9719         | 0.00                         |                   |                       |
| General Reserve   |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance  |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts   |                |              |                              |                   |                       |
| Designated for Economic Uncertainties   |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         |                   |                       |
| Other Designations  |                | 9780         | 34,300,393.00                |                   |                       |
| 2006 GO Bonds   | 9010           | 9780         | 17,291,152.84                |                   |                       |
| 2010 QSCB/GO Bond BAN   | 9010           | 9780         | 16,953,371.88                |                   |                       |
| Unallocated Interest  | 9010           | 9780         | 55,868.28                    |                   |                       |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              |                   |                       |
| Components of Ending Fund Balance (Budget)  |                |              |                              |                   |                       |
| a) Nonspendable   |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         |                              | 0.00              |                       |
| Stores  |                | 9712         |                              | 0.00              |                       |
| Prepaid Expenditures  |                | 9713         |                              | 0.00              |                       |
| All Others  |                | 9719         |                              | 0.00              |                       |
| b) Restricted   |                | 9740         |                              | 18,002,393.00     |                       |
| c) Committed  |                |              |                              |                   |                       |
| Stabilization Arrangements  |                | 9750         |                              | 0.00              |                       |
| Other Commitments   |                | 9760         |                              | 0.00              |                       |
| d) Assigned   |                |              |                              |                   |                       |
| Other Assignments   |                | 9780         |                              | 0.00              |                       |
| e) Unassigned/Unappropriated  |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789         |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount  |                | 9790         |                              | 0.00              |                       |



| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 36,562,973.81                |                   |                       |
| 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         | 55,868.28                    |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 36,618,842.09                |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 2,318,449.09                 |                   |                       |
| 2) Due to Grantor Governments  |                | 9590         | 0.00                         |                   |                       |
| 3) Due to Other Funds  |                | 9610         | 0.00                         |                   |                       |
| 4) Current Loans   |                | 9640         |                              |                   |                       |
| 5) Deferred Revenue  |                | 9650         | 0.00                         |                   |                       |
| 6) Long-Term Liabilities   |                | 9660         |                              |                   |                       |
| 7) TOTAL, LIABILITIES  |                |              | 2,318,449.09                 |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 34,300,393.00                |                   |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>   |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| Other Federal Revenue (incl. ARRA)                                   |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>   |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other                  |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                                   |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 47.61                        | 0.00              | -100.0%               |
| <b>TOTAL, OTHER STATE REVENUE</b>                                    |                |              | 47.61                        | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>   |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes                     |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                                 |                |              |                              |                   |                       |
|  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                |              |                              |                   |                       |
|  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to RL Deduction         |                |              |                              |                   |                       |
|  |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes |                |              |                              |                   |                       |
|  |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                                  |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                |              |                              |                   |                       |
|  |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 271,871.04                   | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments             |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue  |                | 8699         | 69,439.00                    | 0.00              | -100.0%               |
| All Other Transfers In from All Others                               |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                    |                |              | 341,310.04                   | 0.00              | -100.0%               |
| <b>TOTAL, REVENUES</b>   |                |              | 341,357.65                   | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                                |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                         |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                                  |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                           |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                                 |                |              |                              |                   |                       |
| Books and Other Reference Materials                       |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                    |                | 4300         | 18,460.47                    | 968,000.00        | 5143.6%               |
| Noncapitalized Equipment                                  |                | 4400         | 1,781.83                     | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                          |                |              | 20,242.30                    | 968,000.00        | 4682.1%               |
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>          |                |              |                              |                   |                       |
| 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         | 8,432.50                     | 0.00              | -100.0%               |
| Rentals, Leases, Repairs, and Noncapitalized Improvements |                | 5600         | 63,253.32                    | 80,000.00         | 26.5%                 |
| Transfers of Direct Costs                                 |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund                     |                | 5750         | 914.50                       | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| Professional/Consulting Services and<br>Operating Expenditures                     |                | 5800         | 10,447.20                    | 0.00              | -100.0%               |
| Communications   |                | 5900         | 170.03                       | 0.00              | -100.0%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | 83,217.55                    | 80,000.00         | -3.9%                 |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| Land   |                | 6100         | 54,145.07                    | 0.00              | -100.0%               |
| Land Improvements  |                | 6170         | 9,631,862.91                 | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings  |                | 6200         | 2,228,390.69                 | 15,000,000.00     | 573.1%                |
| Books and Media for New School Libraries<br>or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment  |                | 6400         | 0.00                         | 250,000.00        | New                   |
| Equipment Replacement  |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 11,914,398.67                | 15,250,000.00     | 28.0%                 |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| 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<br>Aid - Proceeds from Bonds               |                | 7435         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service - Interest  |                | 7438         | 0.00                         | 0.00              | 0.0%                  |
| Other Debt Service - Principal   |                | 7439         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 12,017,858.52                | 16,298,000.00     | 35.6%                 |

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

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale of Bonds                                |                | 8951         | 0.00                         | 0.00              | 0.0%                  |
| Proceeds from Sale/Lease-<br>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<br>Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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         | 23,936,708.23                | 0.00              | -100.0%               |
| (c) TOTAL, SOURCES   |                |              | 23,936,708.23                | 0.00              | -100.0%               |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>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%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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<br>(a - b + c - d + e) |                |              | 23,936,708.23                | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 322,884.92                   | 88,000.00         | -72.7%                |
| 5) TOTAL, REVENUES  |                |                         | 322,884.92                   | 88,000.00         | -72.7%                |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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               | 8,750.80                     | 0.00              | -100.0%               |
| 5) Services and Other Operating Expenditures  |                | 5000-5999               | 136,303.10                   | 5,303.00          | -96.1%                |
| 6) Capital Outlay   |                | 6000-6999               | 261,905.44                   | 110,000.00        | -58.0%                |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>7400-7499 | 192,359.23                   | 0.00              | -100.0%               |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 599,318.57                   | 115,303.00        | -80.8%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (276,433.65)                 | (27,303.00)       | -90.1%                |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 622,323.75                   | 0.00              | -100.0%               |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 6,182.58                     | 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  |                |                         | (616,141.17)                 | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | (892,574.82)                 | (27,303.00)       | -96.9%                |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 4,453,058.15                 | 3,560,483.33      | -20.0%                |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |              | 4,453,058.15                 | 3,560,483.33      | -20.0%                |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 4,453,058.15                 | 3,560,483.33      | -20.0%                |
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 3,560,483.33                 | 3,533,180.33      | -0.8%                 |
| Components of Ending Fund Balance (Actuals)                                    |                |              |                              |                   |                       |
| a) Reserve for   |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         |                   |                       |
| Stores   |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures   |                | 9713         | 0.00                         |                   |                       |
| All Others   |                | 9719         | 0.00                         |                   |                       |
| General Reserve  |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance   |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts  |                |              |                              |                   |                       |
| Designated for Economic Uncertainties  |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury |                | 9775         | 0.00                         |                   |                       |
| Other Designations   |                |              |                              |                   |                       |
|  |                | 9780         | 3,560,483.33                 |                   |                       |
| 2007 COPS 9071   | 9010           | 9780         | 5,219.87                     |                   |                       |
| Dvlpr Fees - 9400  | 9010           | 9780         | 2,992,385.86                 |                   |                       |
| 2004 COPS -9402  | 9010           | 9780         | 184,772.63                   |                   |                       |
| CFD 2004-1 -9403   | 9010           | 9780         | 17,987.48                    |                   |                       |
| CFD 2005-1 - 9404  | 9010           | 9780         | 14,792.36                    |                   |                       |
| CFD 2004-1-1 - 9405  | 9010           | 9780         | 14,757.04                    |                   |                       |
| CFD 2005-3 - 9408  | 9010           | 9780         | 204,047.32                   |                   |                       |
| WinRanch CFD - 9416  | 9010           | 9780         | 124,130.92                   |                   |                       |
| 2005 QZAB - 9499   | 9010           | 9780         | 2,389.85                     |                   |                       |
| c) Undesignated Amount   |                |              | 0.00                         |                   |                       |
| d) Unappropriated Amount   |                |              |                              |                   |                       |
| Components of Ending Fund Balance (Budget)                                     |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         |                              | 0.00              |                       |
| Stores   |                | 9712         |                              | 0.00              |                       |
| Prepaid Expenditures   |                | 9713         |                              | 0.00              |                       |
| All Others   |                | 9719         |                              | 0.00              |                       |
| b) Restricted  |                |              |                              | 3,533,180.33      |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements   |                | 9750         |                              | 0.00              |                       |



| Description                        | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|------------------------------------|----------------|--------------|------------------------------|-------------------|-----------------------|
| Other Commitments                  |                | 9760         |                              | 0.00              |                       |
| d) Assigned                        |                |              |                              |                   |                       |
| Other Assignments                  |                | 9780         |                              | 0.00              |                       |
| e) Unassigned/Unappropriated       |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties |                | 9789         |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount   |                | 9790         |                              | 0.00              |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 3,295,540.72                 |                   |                       |
| 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         | 272,525.00                   |                   |                       |
| e) collections awaiting deposit                                      |                | 9140         | 0.00                         |                   |                       |
| 2) Investments   |                | 9150         | 0.00                         |                   |                       |
| 3) Accounts Receivable   |                | 9200         | 56,717.61                    |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 3,624,783.33                 |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 1) Accounts Payable  |                | 9500         | 64,300.00                    |                   |                       |
| 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  |                |              | 64,300.00                    |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 3,560,483.33                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER STATE REVENUE</b>   |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Restricted Levies - Other                  |                |              |                              |                   |                       |
| Homeowners' Exemptions   |                | 8575         | 0.00                         | 0.00              | 0.0%                  |
| Other Subventions/In-Lieu<br>Taxes                                   |                | 8576         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>   |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes                     |                |              |                              |                   |                       |
| Other Restricted Levies<br>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<br>Parcel Taxes                                 |                |              |                              |                   |                       |
|  |                | 8621         | 0.00                         | 0.00              | 0.0%                  |
| Other  |                |              |                              |                   |                       |
|  |                | 8622         | 0.00                         | 0.00              | 0.0%                  |
| Community Redevelopment Funds<br>Not Subject to RL Deduction         |                |              |                              |                   |                       |
|  |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes |                |              |                              |                   |                       |
|  |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                                  |                |              |                              |                   |                       |
|  |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                |              |                              |                   |                       |
|  |                | 8660         | 25,256.59                    | 16,000.00         | -36.7%                |
| Net Increase (Decrease) in the Fair Value of Investments             |                |              |                              |                   |                       |
|  |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Fees and Contracts<br>Mitigation/Developer Fees                      |                |              |                              |                   |                       |
|  |                | 8681         | 237,797.43                   | 72,000.00         | -69.7%                |
| Other Local Revenue<br>All Other Local Revenue                       |                |              |                              |                   |                       |
|  |                | 8699         | 59,830.90                    | 0.00              | -100.0%               |
| All Other Transfers In from All Others                               |                |              |                              |                   |                       |
|  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                                    |                |              | 322,884.92                   | 88,000.00         | -72.7%                |
| <b>TOTAL, REVENUES</b>   |                |              | 322,884.92                   | 88,000.00         | -72.7%                |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                         |                |              |                              |                   |                       |
| Other Certificated Salaries                          |                | 1900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| 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         | 2,711.16                     | 0.00              | -100.0%               |
| Noncapitalized Equipment                             |                | 4400         | 6,039.64                     | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 8,750.80                     | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                |                |              |                              |                   |                       |
| 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         | 113,836.83                   | 1,667.00          | -98.5%                |
| Transfers of Direct Costs   |                | 5710         | 0.00                         | 0.00              | 0.0%                  |
| Transfers of Direct Costs - Interfund   |                | 5750         | 200.56                       | 0.00              | -100.0%               |
| Professional/Consulting Services and Operating Expenditures                     |                | 5800         | 22,233.59                    | 3,636.00          | -83.6%                |
| Communications  |                | 5900         | 32.12                        | 0.00              | -100.0%               |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                         |                |              | <b>136,303.10</b>            | <b>5,303.00</b>   | <b>-96.1%</b>         |
| <b>CAPITAL OUTLAY</b>   |                |              |                              |                   |                       |
| Land  |                | 6100         | 0.00                         | 0.00              | 0.0%                  |
| Land Improvements   |                | 6170         | 195,670.64                   | 0.00              | -100.0%               |
| Buildings and Improvements of Buildings   |                | 6200         | 2,394.80                     | 110,000.00        | 4493.3%               |
| Books and Media for New School Libraries or Major Expansion of School Libraries |                | 6300         | 0.00                         | 0.00              | 0.0%                  |
| Equipment   |                | 6400         | 63,840.00                    | 0.00              | -100.0%               |
| Equipment Replacement   |                | 6500         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>  |                |              | <b>261,905.44</b>            | <b>110,000.00</b> | <b>-58.0%</b>         |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                      |                |              |                              |                   |                       |
| Other Transfers Out   |                |              |                              |                   |                       |
| All Other Transfers Out to All Others   |                | 7299         | 0.00                         | 0.00              | 0.0%                  |
| Debt Service  |                |              |                              |                   |                       |
| Debt Service - Interest   |                | 7438         | 8,054.51                     | 0.00              | -100.0%               |
| Other Debt Service - Principal  |                | 7439         | 184,304.72                   | 0.00              | -100.0%               |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>               |                |              | <b>192,359.23</b>            | <b>0.00</b>       | <b>-100.0%</b>        |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>599,318.57</b>            | <b>115,303.00</b> | <b>-80.8%</b>         |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                          |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 622,323.75                   | 0.00              | -100.0%               |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 622,323.75                   | 0.00              | -100.0%               |
| <b>OTHER SOURCES/USES</b>  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings          |                | 8953         | 5.00                         | 0.00              | -100.0%               |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs               |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds  |                |              |                              |                   |                       |
| Proceeds from Certificates<br>of Participation                   |                | 8971         | 6,177.58                     | 0.00              | -100.0%               |
| 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   |                |              | 6,182.58                     | 0.00              | -100.0%               |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>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%                  |
| <b>CONTRIBUTIONS</b>   |                |              |                              |                   |                       |
| 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<br>(a - b + c - d + e)       |                |              | (616,141.17)                 | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 647,092.00                   | 0.00              | -100.0%               |
| 4) Other Local Revenue  |                | 8600-8799               | 19,699.52                    | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 666,791.52                   | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 666,791.52                   | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 666,791.52                   | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 2,091,591.96                 | 2,758,383.48      | 31.9%                 |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 2,091,591.96                 | 2,758,383.48      | 31.9%                 |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 2,091,591.96                 | 2,758,383.48      | 31.9%                 |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 2,758,383.48                 | 2,758,383.48      | 0.0%                  |
| Components of Ending Fund Balance (Actuals)                                       |                |              |                              |                   |                       |
| a) Reserve for  |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         | 0.00                         |                   |                       |
| Stores  |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures  |                | 9713         | 0.00                         |                   |                       |
| All Others  |                | 9719         | 0.00                         |                   |                       |
| General Reserve   |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance  |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts   |                |              |                              |                   |                       |
| Designated for Economic Uncertainties   |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         |                   |                       |
| Other Designations  |                | 9780         | 0.00                         |                   |                       |
| c) Undesignated Amount  |                | 9790         | 2,758,383.48                 |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              |                   |                       |
| Components of Ending Fund Balance (Budget)  |                |              |                              |                   |                       |
| a) Nonspendable   |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         |                              | 0.00              |                       |
| Stores  |                | 9712         |                              | 0.00              |                       |
| Prepaid Expenditures  |                | 9713         |                              | 0.00              |                       |
| All Others  |                | 9719         |                              | 0.00              |                       |
| b) Restricted   |                | 9740         |                              | 2,758,383.48      |                       |
| c) Committed  |                |              |                              |                   |                       |
| Stabilization Arrangements  |                | 9750         |                              | 0.00              |                       |
| Other Commitments   |                | 9760         |                              | 0.00              |                       |
| d) Assigned   |                |              |                              |                   |                       |
| Other Assignments   |                | 9780         |                              | 0.00              |                       |
| e) Unassigned/Unappropriated  |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789         |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount  |                | 9790         |                              | 0.00              |                       |



| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 2,754,658.37                 |                   |                       |
| 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         | 3,725.11                     |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 2,758,383.48                 |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 2,758,383.48                 |                   |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Federal Revenue (incl. ARRA)                       |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                               |                |              |                              |                   |                       |
| School Facilities Apportionments                         |                | 8545         | 647,092.00                   | 0.00              | -100.0%               |
| Pass-Through Revenues from<br>State Sources              |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                  |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                        |                |              | 647,092.00                   | 0.00              | -100.0%               |
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                   |                       |
| Sales  |                |              |                              |                   |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals                                       |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 19,699.52                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                   |                       |
| All Other Local Revenue                                  |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | 19,699.52                    | 0.00              | -100.0%               |
| <b>TOTAL, REVENUES</b>                                   |                |              | 666,791.52                   | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| 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<br>Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| 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<br>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%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>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%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |

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

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings    |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>Lapsed/Reorganized LEAs         |                | 7651         | 0.00                         | 0.00              | 0.0%                  |
| (d) TOTAL, USES  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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<br>(a - b + c - d + e) |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 52.01                        | 0.00              | -100.0%               |
| 5) TOTAL, REVENUES  |                |                         | 52.01                        | 0.00              | -100.0%               |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>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%                  |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | 52.01                        | 0.00              | -100.0%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 25,000.00                    | 0.00              | -100.0%               |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 25,000.00                    | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND<br/>BALANCE (C + D4)</b>                    |                |              | 25,052.01                    | 0.00              | -100.0%               |
| <b>F. FUND BALANCE, RESERVES</b>  |                |              |                              |                   |                       |
| 1) Beginning Fund Balance   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 7,942.62                     | 32,994.63         | 315.4%                |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 7,942.62                     | 32,994.63         | 315.4%                |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)   |                |              | 7,942.62                     | 32,994.63         | 315.4%                |
| 2) Ending Balance, June 30 (E + F1e)  |                |              | 32,994.63                    | 32,994.63         | 0.0%                  |
| Components of Ending Fund Balance (Actuals)                                       |                |              |                              |                   |                       |
| a) Reserve for  |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         | 0.00                         |                   |                       |
| Stores  |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures  |                | 9713         | 0.00                         |                   |                       |
| All Others  |                | 9719         | 0.00                         |                   |                       |
| General Reserve   |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance  |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts   |                |              |                              |                   |                       |
| Designated for Economic Uncertainties   |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         |                   |                       |
| Other Designations  |                | 9780         | 32,994.63                    |                   |                       |
| JWiens PTA Shade Shelter  | 0000           | 9780         | 7,994.63                     |                   |                       |
| Latham Mngmnt - Deposit   | 9010           | 9780         | 25,000.00                    |                   |                       |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              |                   |                       |
| Components of Ending Fund Balance (Budget)  |                |              |                              |                   |                       |
| a) Nonspendable   |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         |                              | 0.00              |                       |
| Stores  |                | 9712         |                              | 0.00              |                       |
| Prepaid Expenditures  |                | 9713         |                              | 0.00              |                       |
| All Others  |                | 9719         |                              | 0.00              |                       |
| b) Restricted   |                | 9740         |                              | 25,000.00         |                       |
| c) Committed  |                |              |                              |                   |                       |
| Stabilization Arrangements  |                | 9750         |                              | 0.00              |                       |
| Other Commitments   |                | 9760         |                              | 0.00              |                       |
| d) Assigned   |                |              |                              |                   |                       |
| Other Assignments   |                | 9780         |                              | 7,993.00          |                       |
| JWiens PTA Shade Structure  | 0000           | 9780         |                              | 7,993.00          |                       |
| e) Unassigned/Unappropriated  |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties  |                | 9789         |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount  |                | 9790         |                              | 1.63              |                       |



| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 7,982.84                     |                   |                       |
| 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         | 11.79                        |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 25,000.00                    |                   |                       |
| 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  |                |              | 32,994.63                    |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 32,994.63                    |                   |                       |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>                                       |                |              |                              |                   |                       |
| FEMA   |                | 8281         | 0.00                         | 0.00              | 0.0%                  |
| Other Federal Revenue (incl. ARRA)                           |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>                                |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>                                   |                |              |                              |                   |                       |
| Pass-Through Revenues from<br>State Sources                  |                | 8587         | 0.00                         | 0.00              | 0.0%                  |
| All Other State Revenue                                      |                | 8590         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER LOCAL REVENUE</b>                                   |                |              |                              |                   |                       |
| Other Local Revenue  |                |              |                              |                   |                       |
| Community Redevelopment Funds<br>Not Subject to RL Deduction |                | 8625         | 0.00                         | 0.00              | 0.0%                  |
| Sales<br>Sale of Equipment/Supplies                          |                | 8631         | 0.00                         | 0.00              | 0.0%                  |
| Leases and Rentals   |                | 8650         | 0.00                         | 0.00              | 0.0%                  |
| Interest   |                | 8660         | 52.01                        | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments     |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue  |                |              |                              |                   |                       |
| All Other Local Revenue                                      |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others                       |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                            |                |              | 52.01                        | 0.00              | -100.0%               |
| <b>TOTAL, REVENUES</b>                                       |                |              | 52.01                        | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CLASSIFIED SALARIES</b>                           |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                            |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                     |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENDITURES</b>                                   |                |              |                              |                   |                       |
| 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<br>Operating Expenditures                     |                | 5800         | 0.00                         | 0.00              | 0.0%                  |
| Communications   |                | 5900         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>                            |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CAPITAL OUTLAY</b>  |                |              |                              |                   |                       |
| 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<br>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%                  |
| <b>TOTAL, CAPITAL OUTLAY</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                         |                |              |                              |                   |                       |
| Other Transfers Out  |                |              |                              |                   |                       |
| Transfers of Pass-Through Revenues<br>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%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>                  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, EXPENDITURES</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                       |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                    |                |              |                              |                   |                       |
| From: General Fund/CSSF  |                | 8912         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers In                          |                | 8919         | 25,000.00                    | 0.00              | -100.0%               |
| (a) TOTAL, INTERFUND TRANSFERS IN                                |                |              | 25,000.00                    | 0.00              | -100.0%               |
| <b>INTERFUND TRANSFERS OUT</b>                                   |                |              |                              |                   |                       |
| To: General Fund/CSSF  |                | 7612         | 0.00                         | 0.00              | 0.0%                  |
| To: State School Building Fund/<br>County School Facilities Fund |                | 7613         | 0.00                         | 0.00              | 0.0%                  |
| To: Deferred Maintenance Fund                                    |                | 7615         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                         |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| (b) TOTAL, INTERFUND TRANSFERS OUT                               |                |              | 0.00                         | 0.00              | 0.0%                  |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>OTHER SOURCES/USES</b>                                  |                |              |                              |                   |                       |
| <b>SOURCES</b>   |                |              |                              |                   |                       |
| Proceeds   |                |              |                              |                   |                       |
| Proceeds from Sale/Lease-<br>Purchase of Land/Buildings    |                | 8953         | 0.00                         | 0.00              | 0.0%                  |
| Other Sources  |                |              |                              |                   |                       |
| Transfers from Funds of<br>Lapsed/Reorganized LEAs         |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| Long-Term Debt Proceeds                                    |                |              |                              |                   |                       |
| Proceeds from Certificates<br>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%                  |
| <b>USES</b>  |                |              |                              |                   |                       |
| Transfers of Funds from<br>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%                  |
| <b>CONTRIBUTIONS</b>                                       |                |              |                              |                   |                       |
| 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<br>(a - b + c - d + e) |                |              | 25,000.00                    | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 183,652.89                   | 202,595.00        | 10.3%                 |
| 4) Other Local Revenue  |                | 8600-8799               | 9,159,190.32                 | 10,059,053.00     | 9.8%                  |
| 5) TOTAL, REVENUES  |                |                         | 9,342,843.21                 | 10,261,648.00     | 9.8%                  |
| <b>B. EXPENDITURES</b>  |                |                         |                              |                   |                       |
| 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,<br>7400-7499 | 10,235,067.87                | 10,202,834.00     | -0.3%                 |
| 8) Other Outgo - Transfers of Indirect Costs  |                | 7300-7399               | 0.00                         | 0.00              | 0.0%                  |
| 9) TOTAL, EXPENDITURES  |                |                         | 10,235,067.87                | 10,202,834.00     | -0.3%                 |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (892,224.66)                 | 58,814.00         | -106.6%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 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               | 13,384.05                    | 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  |                |                         | 13,384.05                    | 0.00              | -100.0%               |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>                     |                |              | (878,840.61)                 | 58,814.00         | -106.7%               |
| <b>F. FUND BALANCE, RESERVES</b>   |                |              |                              |                   |                       |
| 1) Beginning Fund Balance  |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited  |                | 9791         | 9,584,639.24                 | 8,705,798.63      | -9.2%                 |
| b) Audit Adjustments   |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)  |                |              | 9,584,639.24                 | 8,705,798.63      | -9.2%                 |
| d) Other Restatements  |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Balance (F1c + F1d)                                      |                |              | 9,584,639.24                 | 8,705,798.63      | -9.2%                 |
| 2) Ending Balance, June 30 (E + F1e)   |                |              | 8,705,798.63                 | 8,764,612.63      | 0.7%                  |
| Components of Ending Fund Balance (Actuals)                                    |                |              |                              |                   |                       |
| a) Reserve for   |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         | 0.00                         |                   |                       |
| Stores   |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures   |                | 9713         | 0.00                         |                   |                       |
| All Others   |                | 9719         | 0.00                         |                   |                       |
| General Reserve  |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance   |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts  |                |              |                              |                   |                       |
| Designated for Economic Uncertainties  |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of Investments and Cash in County Treasury |                | 9775         | 0.00                         |                   |                       |
| Other Designations   |                | 9780         | 0.00                         |                   |                       |
| c) Undesignated Amount   |                | 9790         | 8,705,798.63                 |                   |                       |
| d) Unappropriated Amount   |                | 9790         |                              |                   |                       |
| Components of Ending Fund Balance (Budget)                                     |                |              |                              |                   |                       |
| a) Nonspendable  |                |              |                              |                   |                       |
| Revolving Cash   |                | 9711         |                              | 0.00              |                       |
| Stores   |                | 9712         |                              | 0.00              |                       |
| Prepaid Expenditures   |                | 9713         |                              | 0.00              |                       |
| All Others   |                | 9719         |                              | 0.00              |                       |
| b) Restricted  |                | 9740         |                              | 0.00              |                       |
| c) Committed   |                |              |                              |                   |                       |
| Stabilization Arrangements   |                | 9750         |                              | 0.00              |                       |
| Other Commitments  |                | 9760         |                              | 0.00              |                       |
| d) Assigned  |                |              |                              |                   |                       |
| Other Assignments  |                | 9780         |                              | 8,764,612.63      |                       |
| e) Unassigned/Unappropriated   |                |              |                              |                   |                       |
| Reserve for Economic Uncertainties   |                | 9789         |                              | 0.00              |                       |
| Unassigned/Unappropriated Amount   |                | 9790         |                              | 0.00              |                       |



| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>   |                |              |                              |                   |                       |
| 1) Cash  |                |              |                              |                   |                       |
| a) in County Treasury  |                | 9110         | 8,705,798.63                 |                   |                       |
| 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         | 0.00                         |                   |                       |
| 4) Due from Grantor Government                                       |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds  |                | 9310         | 0.00                         |                   |                       |
| 6) Stores  |                | 9320         | 0.00                         |                   |                       |
| 7) Prepaid Expenditures  |                | 9330         | 0.00                         |                   |                       |
| 8) Other Current Assets  |                | 9340         | 0.00                         |                   |                       |
| 9) Fixed Assets  |                | 9400         |                              |                   |                       |
| 10) TOTAL, ASSETS  |                |              | 8,705,798.63                 |                   |                       |
| <b>H. LIABILITIES</b>  |                |              |                              |                   |                       |
| 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                         |                   |                       |
| <b>I. FUND EQUITY</b>  |                |              |                              |                   |                       |
| Ending Fund Balance, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 8,705,798.63                 |                   |                       |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>FEDERAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Federal Revenue (incl. ARRA)  |                | 8290         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, FEDERAL REVENUE</b>   |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER STATE REVENUE</b>  |                |              |                              |                   |                       |
| Tax Relief Subventions<br>Voted Indebtedness Levies   |                |              |                              |                   |                       |
| Homeowners' Exemptions  |                | 8571         | 183,652.89                   | 202,595.00        | 10.3%                 |
| Other Subventions/In-Lieu<br>Taxes  |                | 8572         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER STATE REVENUE</b>   |                |              | 183,652.89                   | 202,595.00        | 10.3%                 |
| <b>OTHER LOCAL REVENUE</b>  |                |              |                              |                   |                       |
| Other Local Revenue<br>County and District Taxes<br>Voted Indebtedness Levies<br>Secured Roll |                | 8611         | 8,218,107.17                 | 9,853,037.00      | 19.9%                 |
| Unsecured Roll  |                | 8612         | 162,584.05                   | 206,016.00        | 26.7%                 |
| Prior Years' Taxes  |                | 8613         | 703,970.07                   | 0.00              | -100.0%               |
| Supplemental Taxes  |                | 8614         | 27,507.18                    | 0.00              | -100.0%               |
| Penalties and Interest from<br>Delinquent Non-Revenue<br>Limit Taxes                          |                | 8629         | 0.00                         | 0.00              | 0.0%                  |
| Interest  |                | 8660         | 47,021.85                    | 0.00              | -100.0%               |
| Net Increase (Decrease) in the Fair Value of Investments                                      |                | 8662         | 0.00                         | 0.00              | 0.0%                  |
| Other Local Revenue   |                |              |                              |                   |                       |
| All Other Local Revenue   |                | 8699         | 0.00                         | 0.00              | 0.0%                  |
| All Other Transfers In from All Others  |                | 8799         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>   |                |              | 9,159,190.32                 | 10,059,053.00     | 9.8%                  |
| <b>TOTAL, REVENUES</b>  |                |              | 9,342,843.21                 | 10,261,648.00     | 9.8%                  |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget    | Percent<br>Difference |
|---|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>        |                |              |                              |                      |                       |
| Debt Service  |                |              |                              |                      |                       |
| Bond Redemptions  |                | 7433         | 3,475,000.00                 | 3,660,000.00         | 5.3%                  |
| Bond Interest and Other Service<br>Charges                        |                | 7434         | 6,760,067.87                 | 6,542,834.00         | -3.2%                 |
| Debt Service - Interest   |                | 7438         | 0.00                         | 0.00                 | 0.0%                  |
| Other Debt Service - Principal                                    |                | 7439         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b> |                |              | <b>10,235,067.87</b>         | <b>10,202,834.00</b> | <b>-0.3%</b>          |
| <b>TOTAL, EXPENDITURES</b>  |                |              | <b>10,235,067.87</b>         | <b>10,202,834.00</b> | <b>-0.3%</b>          |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>INTERFUND TRANSFERS</b>                                    |                |              |                              |                   |                       |
| <b>INTERFUND TRANSFERS IN</b>                                 |                |              |                              |                   |                       |
| Other Authorized Interfund Transfers In                       |                | 8919         | 0.00                         | 0.00              | 0.0%                  |
| <b>(a) TOTAL, INTERFUND TRANSFERS IN</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>INTERFUND TRANSFERS OUT</b>                                |                |              |                              |                   |                       |
| To: General Fund  |                | 7614         | 0.00                         | 0.00              | 0.0%                  |
| Other Authorized Interfund Transfers Out                      |                | 7619         | 0.00                         | 0.00              | 0.0%                  |
| <b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>                     |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>OTHER SOURCES/USES</b>                                     |                |              |                              |                   |                       |
| <b>SOURCES</b>  |                |              |                              |                   |                       |
| Other Sources   |                |              |                              |                   |                       |
| Transfers from Funds of Lapsed/Reorganized LEAs               |                | 8965         | 0.00                         | 0.00              | 0.0%                  |
| All Other Financing Sources                                   |                | 8979         | 13,384.05                    | 0.00              | -100.0%               |
| <b>(c) TOTAL, SOURCES</b>                                     |                |              | 13,384.05                    | 0.00              | -100.0%               |
| <b>USES</b>   |                |              |                              |                   |                       |
| 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%                  |
| <b>(d) TOTAL, USES</b>  |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, OTHER FINANCING SOURCES/USES</b><br>(a - b + c - d) |                |              | 13,384.05                    | 0.00              | -100.0%               |

| Description   | Resource Codes | Object Codes            | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|-------------------------|------------------------------|-------------------|-----------------------|
| <b>A. REVENUES</b>  |                |                         |                              |                   |                       |
| 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               | 14,955,913.65                | 14,056,117.00     | -6.0%                 |
| 5) TOTAL, REVENUES  |                |                         | 14,955,913.65                | 14,056,117.00     | -6.0%                 |
| <b>B. EXPENSES</b>  |                |                         |                              |                   |                       |
| 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               | 10,208.51                    | 15,000.00         | 46.9%                 |
| 5) Services and Other Operating Expenses  |                | 5000-5999               | 18,288,671.01                | 13,810,900.00     | -24.5%                |
| 6) Depreciation   |                | 6000-6999               | 0.00                         | 0.00              | 0.0%                  |
| 7) Other Outgo (excluding Transfers of Indirect Costs)  |                | 7100-7299,<br>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  |                |                         | 18,298,879.52                | 13,825,900.00     | -24.4%                |
| <b>C. EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENSES BEFORE OTHER<br/>FINANCING SOURCES AND USES (A5 - B9)</b> |                |                         | (3,342,965.87)               | 230,217.00        | -106.9%               |
| <b>D. OTHER FINANCING SOURCES/USES</b>  |                |                         |                              |                   |                       |
| 1) Interfund Transfers  |                |                         |                              |                   |                       |
| a) Transfers In   |                | 8900-8929               | 0.00                         | 0.00              | 0.0%                  |
| b) Transfers Out  |                | 7600-7629               | 0.00                         | 0.00              | 0.0%                  |
| 2) Other Sources/Uses   |                |                         |                              |                   |                       |
| a) Sources  |                | 8930-8979               | 0.00                         | 0.00              | 0.0%                  |
| b) Uses   |                | 7630-7699               | 0.00                         | 0.00              | 0.0%                  |
| 3) Contributions  |                | 8980-8999               | 0.00                         | 0.00              | 0.0%                  |
| 4) TOTAL, OTHER FINANCING SOURCES/USES  |                |                         | 0.00                         | 0.00              | 0.0%                  |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>E. NET INCREASE (DECREASE) IN<br/>NET ASSETS (C + D4)</b>                      |                |              | (3,342,965.87)               | 230,217.00        | -106.9%               |
| <b>F. NET ASSETS</b>  |                |              |                              |                   |                       |
| 1) Beginning Net Assets   |                |              |                              |                   |                       |
| a) As of July 1 - Unaudited   |                | 9791         | 7,811,244.56                 | 4,468,278.69      | -42.8%                |
| b) Audit Adjustments  |                | 9793         | 0.00                         | 0.00              | 0.0%                  |
| c) As of July 1 - Audited (F1a + F1b)   |                |              | 7,811,244.56                 | 4,468,278.69      | -42.8%                |
| d) Other Restatements   |                | 9795         | 0.00                         | 0.00              | 0.0%                  |
| e) Adjusted Beginning Net Assets (F1c + F1d)                                      |                |              | 7,811,244.56                 | 4,468,278.69      | -42.8%                |
| 2) Ending Net Assets, June 30 (E + F1e)   |                |              |                              |                   |                       |
| Components of Ending Net Assets (Actuals)   |                |              |                              |                   |                       |
| a) Reserve for  |                |              |                              |                   |                       |
| Revolving Cash  |                | 9711         | 0.00                         |                   |                       |
| Stores  |                | 9712         | 0.00                         |                   |                       |
| Prepaid Expenditures  |                | 9713         | 0.00                         |                   |                       |
| All Others  |                | 9719         | 0.00                         |                   |                       |
| General Reserve   |                | 9730         | 0.00                         |                   |                       |
| Legally Restricted Balance  |                | 9740         | 0.00                         |                   |                       |
| b) Designated Amounts   |                |              |                              |                   |                       |
| Designated for Economic Uncertainties   |                | 9770         | 0.00                         |                   |                       |
| Designated for the Unrealized Gains of<br>Investments and Cash in County Treasury |                | 9775         | 0.00                         |                   |                       |
| Other Designations  |                | 9780         | 4,468,278.69                 |                   |                       |
| HTA Foundation - 0091   | 0000           | 9780         | 426,370.75                   |                   |                       |
| OPEB - 0099   | 0000           | 9780         | 165,015.45                   |                   |                       |
| W/C - 0360  | 0000           | 9780         | 3,876,892.49                 |                   |                       |
| c) Undesignated Amount  |                | 9790         | 0.00                         |                   |                       |
| d) Unappropriated Amount  |                | 9790         |                              |                   |                       |
| Components of Ending Net Assets (Budget)  |                |              |                              |                   |                       |
| a) Capital Assets, Net of Related Debt  |                | 9796         |                              | 0.00              |                       |
| b) Restricted Net Assets  |                | 9797         |                              | 0.00              |                       |
| c) Unrestricted Net Assets  |                | 9790         |                              | 4,698,495.69      |                       |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>G. ASSETS</b>                                    |                |              |                              |                   |                       |
| 1) Cash   |                |              |                              |                   |                       |
| a) in County Treasury                               |                | 9110         | 11,107,197.88                |                   |                       |
| 1) Fair Value Adjustment to Cash in County Treasury |                | 9111         | 0.00                         |                   |                       |
| b) in Banks   |                | 9120         | 100,100.00                   |                   |                       |
| 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         | 24,921.78                    |                   |                       |
| 4) Due from Grantor Government                      |                | 9290         | 0.00                         |                   |                       |
| 5) Due from Other Funds                             |                | 9310         | 2,689.40                     |                   |                       |
| 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                                   |                |              | 11,234,909.06                |                   |                       |

| Description   | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|---|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>H. LIABILITIES</b>                                       |                |              |                              |                   |                       |
| 1) Accounts Payable   |                | 9500         | 6,766,630.37                 |                   |                       |
| 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                                    |                |              |                              |                   |                       |
| a) Net OPEB Obligation                                      |                | 9664         | 0.00                         |                   |                       |
| b) Compensated Absences                                     |                | 9665         | 0.00                         |                   |                       |
| c) COPs Payable   |                | 9666         | 0.00                         |                   |                       |
| d) Capital Leases Payable                                   |                | 9667         | 0.00                         |                   |                       |
| e) Lease Revenue Bonds Payable                              |                | 9668         | 0.00                         |                   |                       |
| f) Other General Long-Term Liabilities                      |                | 9669         | 0.00                         |                   |                       |
| 7) TOTAL, LIABILITIES                                       |                |              | 6,766,630.37                 |                   |                       |
| <b>I. NET ASSETS</b>  |                |              |                              |                   |                       |
| Net Assets, June 30<br>(must agree with line F2) (G10 - H7) |                |              | 4,468,278.69                 |                   |                       |



| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>OTHER LOCAL REVENUE</b>                               |                |              |                              |                      |                       |
| Other Local Revenue                                      |                |              |                              |                      |                       |
| Sales  |                |              |                              |                      |                       |
| Sale of Equipment/Supplies                               |                | 8631         | 0.00                         | 0.00                 | 0.0%                  |
| Interest   |                | 8660         | 80,037.13                    | 64,980.00            | -18.8%                |
| Net Increase (Decrease) in the Fair Value of Investments |                | 8662         | 0.00                         | 0.00                 | 0.0%                  |
| Fees and Contracts                                       |                |              |                              |                      |                       |
| In-District Premiums/<br>Contributions                   |                | 8674         | 14,868,979.15                | 13,983,637.00        | -6.0%                 |
| All Other Fees and Contracts                             |                | 8689         | 0.00                         | 0.00                 | 0.0%                  |
| Other Local Revenue                                      |                |              |                              |                      |                       |
| All Other Local Revenue                                  |                | 8699         | 6,897.37                     | 7,500.00             | 8.7%                  |
| All Other Transfers In from All Others                   |                | 8799         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, OTHER LOCAL REVENUE</b>                        |                |              | <b>14,955,913.65</b>         | <b>14,056,117.00</b> | <b>-6.0%</b>          |
| <b>TOTAL, REVENUES</b>                                   |                |              | <b>14,955,913.65</b>         | <b>14,056,117.00</b> | <b>-6.0%</b>          |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget | Percent<br>Difference |
|--|----------------|--------------|------------------------------|-------------------|-----------------------|
| <b>CERTIFICATED SALARIES</b>                           |                |              |                              |                   |                       |
| Certificated Pupil Support Salaries                    |                | 1200         | 0.00                         | 0.00              | 0.0%                  |
| Certificated Supervisors' and Administrators' Salaries |                | 1300         | 0.00                         | 0.00              | 0.0%                  |
| <b>TOTAL, CERTIFICATED SALARIES</b>                    |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>CLASSIFIED SALARIES</b>                             |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, CLASSIFIED SALARIES</b>                      |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>EMPLOYEE BENEFITS</b>                               |                |              |                              |                   |                       |
| 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%                  |
| <b>TOTAL, EMPLOYEE BENEFITS</b>                        |                |              | 0.00                         | 0.00              | 0.0%                  |
| <b>BOOKS AND SUPPLIES</b>                              |                |              |                              |                   |                       |
| Books and Other Reference Materials                    |                | 4200         | 0.00                         | 0.00              | 0.0%                  |
| Materials and Supplies                                 |                | 4300         | 9,636.31                     | 15,000.00         | 55.7%                 |
| Noncapitalized Equipment                               |                | 4400         | 572.20                       | 0.00              | -100.0%               |
| <b>TOTAL, BOOKS AND SUPPLIES</b>                       |                |              | 10,208.51                    | 15,000.00         | 46.9%                 |

| Description  | Resource Codes | Object Codes | 2010-11<br>Unaudited Actuals | 2011-12<br>Budget    | Percent<br>Difference |
|--|----------------|--------------|------------------------------|----------------------|-----------------------|
| <b>SERVICES AND OTHER OPERATING EXPENSES</b>                   |                |              |                              |                      |                       |
| Subagreements for Services                                     |                | 5100         | 0.00                         | 0.00                 | 0.0%                  |
| Travel and Conferences   |                | 5200         | 0.00                         | 0.00                 | 0.0%                  |
| Dues and Memberships   |                | 5300         | 0.00                         | 0.00                 | 0.0%                  |
| Insurance  |                | 5400-5450    | 69,611.00                    | 75,000.00            | 7.7%                  |
| Operations and Housekeeping Services                           |                | 5500         | 0.00                         | 0.00                 | 0.0%                  |
| Rentals, Leases, Repairs, and Noncapitalized Improvements      |                | 5600         | 0.00                         | 0.00                 | 0.0%                  |
| Transfers of Direct Costs - Interfund                          |                | 5750         | 0.00                         | 0.00                 | 0.0%                  |
| Professional/Consulting Services and<br>Operating Expenditures |                | 5800         | 18,219,060.01                | 13,735,900.00        | -24.6%                |
| Communications   |                | 5900         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>            |                |              | <b>18,288,671.01</b>         | <b>13,810,900.00</b> | <b>-24.5%</b>         |
| <b>DEPRECIATION</b>  |                |              |                              |                      |                       |
| Depreciation Expense   |                | 6900         | 0.00                         | 0.00                 | 0.0%                  |
| <b>TOTAL, DEPRECIATION</b>                                     |                |              | <b>0.00</b>                  | <b>0.00</b>          | <b>0.0%</b>           |
| <b>TOTAL, EXPENSES</b>   |                |              | <b>18,298,879.52</b>         | <b>13,825,900.00</b> | <b>-24.4%</b>         |

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

| <b>BOND DESCRIPTION</b>   |         | <b>2010-11 GO<br/>Bonds</b> | <b>Total</b>   |
|---|---------|-----------------------------|----------------|
| OUTSTANDING BONDED INDEBTEDNESS   | July 1  | 150,455,000.00              | 150,455,000.00 |
| Bonds from Acquired District  |         |                             | 0.00           |
| Bonds Sold  |         |                             | 0.00           |
| Subtotal  |         | 150,455,000.00              | 150,455,000.00 |
| Less: Bonds to Acquiring District   |         |                             | 0.00           |
| Less: Bonds Redeemed  |         | 3,475,000.00                | 3,475,000.00   |
| OUTSTANDING BONDED INDEBTEDNESS   | June 30 | 146,980,000.00              | 146,980,000.00 |
| 1. Restricted Balance, July 1   | 2010-11 | 9,584,639.24                | 9,584,639.24   |
| 2. Tax Receipts   | 2010-11 | 9,112,168.47                | 9,112,168.47   |
| 3. State and Federal Apportionments   | 2010-11 | 183,652.89                  | 183,652.89     |
| 4. Other Designated Revenue   | 2010-11 | 60,405.90                   | 60,405.90      |
| 5. Subtotal (Sum of lines 1 through 4)  |         | 18,940,866.50               | 18,940,866.50  |
| 6. Less: Actual Expenditures or Other Uses  | 2010-11 | 10,235,067.87               | 10,235,067.87  |
| 7. Restricted Balance, June 30<br>(Line 5 minus 6)                                | 2010-11 | 8,705,798.63                | 8,705,798.63   |
| 8. Estimated Tax Receipts on the<br>Unsecured Roll                                | 2011-12 | 206,016.00                  | 206,016.00     |
| 9. Estimated State and Federal<br>Apportionments                                  | 2011-12 | 202,595.00                  | 202,595.00     |
| 10. Other Estimated Revenue   | 2011-12 |                             | 0.00           |
| 11. Subtotal (Sum of lines 7 through 10)  |         | 9,114,409.63                | 9,114,409.63   |
| 12. Amount Budgeted for Expenditures,<br>Other Uses, Transfers, and/or Reserve    | 2011-12 | 18,967,447.00               | 18,967,447.00  |
| 13. Maximum Amount: District Secured Tax<br>Requirements (Line 12 minus 11)       | 2011-12 | 9,853,037.37                | 9,853,037.37   |
| 14. TAX RATE (For use by County Auditor<br>or entry of data secured from auditor) |         |                             |                |
| a) COMPUTED   | 2011-12 | 0.12536                     | 0.12536        |
| b) LEVIED   | 2011-12 | 0.12536                     | 0.12536        |



| Description   | 2010-11 Unaudited Actuals |            |                   | 2011-12 Budget    |                      |                             |
|---|---------------------------|------------|-------------------|-------------------|----------------------|-----------------------------|
|   | P-2 ADA                   | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| <b>ELEMENTARY</b>   |                           |            |                   |                   |                      |                             |
| 1. General Education  |                           |            | 13,371.58         | 13,206.06         | 13,173.04            | 13,206.06                   |
| a. Kindergarten   | 1,462.36                  | 1,459.16   |                   |                   |                      |                             |
| b. Grades One through Three   | 4,500.21                  | 4,491.85   |                   |                   |                      |                             |
| c. Grades Four through Six  | 4,454.78                  | 4,451.96   |                   |                   |                      |                             |
| d. Grades Seven and Eight   | 2,950.10                  | 2,943.24   |                   |                   |                      |                             |
| e. Opportunity Schools and Full-Day Opportunity Classes                             |                           |            |                   |                   |                      |                             |
| f. Home and Hospital  | 4.13                      | 6.08       |                   |                   |                      |                             |
| g. Community Day School   |                           |            |                   |                   |                      |                             |
| 2. Special Education  |                           |            |                   |                   |                      |                             |
| a. Special Day Class  | 570.55                    | 580.64     | 570.55            | 579.98            | 578.39               | 579.98                      |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])                                 | 17.83                     | 18.58      | 18.58             | 13.07             | 13.07                | 13.07                       |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions               |                           |            |                   |                   |                      |                             |
| 3. TOTAL, ELEMENTARY  | 13,959.96                 | 13,951.51  | 13,960.71         | 13,799.11         | 13,764.50            | 13,799.11                   |
| <b>HIGH SCHOOL</b>  |                           |            |                   |                   |                      |                             |
| 4. General Education  |                           |            | 6,285.51          | 6,474.72          | 6,456.91             | 6,474.72                    |
| a. Grades Nine through Twelve   | 5,898.17                  | 5,839.30   |                   |                   |                      |                             |
| b. Continuation Education   | 383.71                    | 378.17     |                   |                   |                      |                             |
| c. Opportunity Schools and Full-Day Opportunity Classes                             |                           |            |                   |                   |                      |                             |
| d. Home and Hospital  | 3.63                      | 4.22       |                   |                   |                      |                             |
| e. Community Day School   |                           |            |                   |                   |                      |                             |
| 5. Special Education  |                           |            |                   |                   |                      |                             |
| a. Special Day Class  | 370.81                    | 321.06     | 370.81            | 373.18            | 372.15               | 373.18                      |
| b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])                                 | 22.46                     | 21.79      | 21.79             | 18.00             | 18.00                | 18.00                       |
| c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions               |                           |            |                   |                   |                      |                             |
| 6. TOTAL, HIGH SCHOOL   | 6,678.78                  | 6,564.54   | 6,678.11          | 6,865.90          | 6,847.06             | 6,865.90                    |
| <b>COUNTY SUPPLEMENT</b>  |                           |            |                   |                   |                      |                             |
| 7. County Community Schools (EC 1982[a])  |                           |            |                   |                   |                      |                             |
| a. Elementary   | 9.22                      | 10.77      | 9.22              | 9.22              | 9.22                 | 9.22                        |
| b. High School  | 57.89                     | 56.89      | 57.89             | 57.89             | 57.89                | 57.89                       |
| 8. Special Education  |                           |            |                   |                   |                      |                             |
| a. Special Day Class - Elementary   | 2.60                      | 2.59       | 2.60              | 2.60              | 2.60                 | 2.60                        |
| b. Special Day Class - High School  | 7.45                      | 7.22       | 7.45              | 7.45              | 7.45                 | 7.45                        |
| c. Nonpublic, Nonsectarian Schools - Elementary                                     |                           |            |                   |                   |                      |                             |
| d. Nonpublic, Nonsectarian Schools - High School                                    |                           |            |                   |                   |                      |                             |
| e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary  | 0.73                      | 0.58       | 0.58              | 0.73              | 0.73                 | 0.73                        |
| f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School | 1.37                      | 1.34       | 1.34              | 1.37              | 1.37                 | 1.37                        |
| 9. TOTAL, ADA REPORTED BY COUNTY OFFICES  | 79.26                     | 79.39      | 79.08             | 79.26             | 79.26                | 79.26                       |
| 10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)   | 20,718.00                 | 20,595.44  | 20,717.90         | 20,744.27         | 20,690.82            | 20,744.27                   |
| 11. ADA for Necessary Small Schools also included in lines 3 and 6.                 |                           |            |                   |                   |                      |                             |
| 12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*                                       |                           |            |                   |                   |                      |                             |

| Description  | 2010-11 Unaudited Actuals |            |                   | 2011-12 Budget    |                      |                             |
|--|---------------------------|------------|-------------------|-------------------|----------------------|-----------------------------|
|  | P-2 ADA                   | Annual ADA | Revenue Limit ADA | Estimated P-2 ADA | Estimated Annual ADA | Estimated Revenue Limit ADA |
| <b>CLASSES FOR ADULTS</b>  |                           |            |                   |                   |                      |                             |
| 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)  | 20,718.00                 | 20,595.44  | 20,717.90         | 20,744.27         | 20,690.82            | 20,744.27                   |
| <b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>  |                           |            |                   |                   |                      |                             |
| 19. ELEMENTARY*  |                           |            |                   |                   |                      |                             |
| 20. HIGH SCHOOL*   |                           |            |                   |                   |                      |                             |
| 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)  |                           |            |                   |                   |                      |                             |
| <b>COMMUNITY DAY SCHOOLS - Additional Funds</b>  |                           |            |                   |                   |                      |                             |
| 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)*   |                           |            |                   |                   |                      |                             |
| <b>CHARTER SCHOOLS</b>   |                           |            |                   |                   |                      |                             |
| 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   | 430.17                    | 427.80     | 430.17            | 494.00            | 494.00               | 494.00                      |
| 25. Charter ADA Funded Through the Revenue Limit   |                           |            |                   |                   |                      |                             |
| 26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)  | 430.17                    | 427.80     | 430.17            | 494.00            | 494.00               | 494.00                      |
| 27. SUPPLEMENTAL INSTRUCTIONAL HOURS*  |                           |            |                   |                   |                      |                             |

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



|   | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases     | Decreases     | Ending Balance<br>June 30 |
|---|--------------------------------|---------------------------------------|------------------------------|---------------|---------------|---------------------------|
| <b>Governmental Activities:</b>             |                                |                                       |                              |               |               |                           |
| Capital assets not being depreciated:       |                                |                                       |                              |               |               |                           |
| Land  | 24,500,136.00                  |                                       | 24,500,136.00                |               |               | 24,500,136.00             |
| Work in Progress                            | 38,096,360.78                  |                                       | 38,096,360.78                |               |               | 38,096,360.78             |
| Total capital assets not being depreciated  | 62,596,496.78                  | 0.00                                  | 62,596,496.78                | 0.00          | 0.00          | 62,596,496.78             |
| Capital assets being depreciated:           |                                |                                       |                              |               |               |                           |
| Land Improvements                           | 30,501,072.85                  |                                       | 30,501,072.85                | 51,087,579.00 |               | 81,588,651.85             |
| Buildings                                   | 413,427,482.41                 |                                       | 413,427,482.41               |               | 48,581,662.07 | 364,845,820.34            |
| Equipment                                   | 14,539,730.99                  |                                       | 14,539,730.99                | 1,420,212.85  | 1.09          | 15,959,942.75             |
| Total capital assets being depreciated      | 458,468,286.25                 | 0.00                                  | 458,468,286.25               | 52,507,791.85 | 48,581,663.16 | 462,394,414.94            |
| Accumulated Depreciation for:               |                                |                                       |                              |               |               |                           |
| Land Improvements                           | (4,774,107.00)                 |                                       | (4,774,107.00)               |               | 11,714,574.47 | (16,488,681.47)           |
| Buildings                                   | (66,286,206.58)                |                                       | (66,286,206.58)              | 4,655,906.41  |               | (61,630,300.17)           |
| Equipment                                   | (9,466,804.36)                 |                                       | (9,466,804.36)               | 0.00          | 994,826.69    | (10,461,631.05)           |
| Total accumulated depreciation              | (80,527,117.94)                | 0.00                                  | (80,527,117.94)              | 4,655,906.41  | 12,709,401.16 | (88,580,612.69)           |
| Total capital assets being depreciated, net | 377,941,168.31                 | 0.00                                  | 377,941,168.31               | 57,163,698.26 | 61,291,064.32 | 373,813,802.25            |
| Governmental activity capital assets, net   | 440,537,665.09                 | 0.00                                  | 440,537,665.09               | 57,163,698.26 | 61,291,064.32 | 436,410,299.03            |
| <b>Business-Type Activities:</b>            |                                |                                       |                              |               |               |                           |
| Capital assets not being depreciated:       |                                |                                       |                              |               |               |                           |
| Land  |                                |                                       | 0.00                         |               |               | 0.00                      |
| Work in Progress                            |                                |                                       | 0.00                         |               |               | 0.00                      |
| Total capital assets not being depreciated  | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                      |
| Capital assets being depreciated:           |                                |                                       |                              |               |               |                           |
| Land Improvements                           |                                |                                       | 0.00                         |               |               | 0.00                      |
| Buildings                                   |                                |                                       | 0.00                         |               |               | 0.00                      |
| Equipment                                   |                                |                                       | 0.00                         |               |               | 0.00                      |
| Total capital assets being depreciated      | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                      |
| Accumulated Depreciation for:               |                                |                                       |                              |               |               |                           |
| Land Improvements                           |                                |                                       | 0.00                         |               |               | 0.00                      |
| Buildings                                   |                                |                                       | 0.00                         |               |               | 0.00                      |
| Equipment                                   |                                |                                       | 0.00                         |               |               | 0.00                      |
| Total accumulated depreciation              | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                      |
| Total capital assets being depreciated, net | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                      |
| Business-type activity capital assets, net  | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                      |



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

| FEDERAL PROGRAM NAME   | Title I      | Title I - ARRA | Title I - Part B | EdJobs - F06 | SpEd Local Entitlement | SpEd Local Entitlement - Prvt Schls | SpEd Local Entitlement - ARRA |
|--|--------------|----------------|------------------|--------------|------------------------|-------------------------------------|-------------------------------|
| FEDERAL CATALOG NUMBER   | 84.01        | 34.01          | 84.357           | 84.41        | 84.027                 | 84.027                              | 84.027                        |
| RESOURCE CODE  | 3010         | 3011           | 3030             | 3205         | 3310                   | 3311                                | 3313                          |
| REVENUE OBJECT   | 8290         | 8290           | 8290             | 8290         | 8181                   | 8181                                | 8181                          |
| LOCAL DESCRIPTION (if any)   | FG029/44     | DR001          |                  | DR008        | SV052011               | SV052011                            | SV182011                      |
| <b>AWARD</b>   |              |                |                  |              |                        |                                     |                               |
| 1. Prior Year Carryover  | 2,125,627.27 | 150,523.00     | 363,693.14       |              |                        |                                     | 2,205,316.72                  |
| 2. a. Current Year Award   | 4,805,038.00 |                |                  | 4,084,137.00 | 4,151,414.00           | 7,593.00                            |                               |
| b. Transferability (NCLB)  | 0.00         |                |                  |              |                        |                                     |                               |
| c. Other Adjustments   |              |                |                  |              |                        |                                     |                               |
| d. Adj Curr Yr Award<br>(sum lines 2a, 2b, & 2c)   | 4,805,038.00 | 0.00           | 0.00             | 4,084,137.00 | 4,151,414.00           | 7,593.00                            | 0.00                          |
| 3. Required Matching Funds/Other   | 65,683.81    |                |                  |              |                        |                                     |                               |
| 4. Total Available Award<br>(sum lines 1, 2d, & 3)   | 6,996,349.08 | 150,523.00     | 363,693.14       | 4,084,137.00 | 4,151,414.00           | 7,593.00                            | 2,205,316.72                  |
| <b>REVENUES</b>  |              |                |                  |              |                        |                                     |                               |
| 5. Revenue Deferred from Prior Year  |              |                |                  |              |                        |                                     |                               |
| 6. Cash Received in Current Year   | 4,036,395.39 | 150,523.00     | 351,637.92       | 3,789,842.00 | 3,116,769.00           | 0.00                                | 1,206,591.72                  |
| 7. Contributed Matching Funds  | 65,683.81    |                |                  |              |                        |                                     |                               |
| 8. Total Available (sum lines 5, 6, & 7)   | 4,102,079.20 | 150,523.00     | 351,637.92       | 3,789,842.00 | 3,116,769.00           | 0.00                                | 1,206,591.72                  |
| <b>EXPENDITURES</b>  |              |                |                  |              |                        |                                     |                               |
| 9. Donor-Authorized Expenditures   | 4,322,062.26 | 149,482.62     | 351,637.92       |              | 4,151,414.00           | 7,593.00                            | 2,158,881.72                  |
| 10. Non Donor-Authorized Expenditures  |              |                |                  |              |                        |                                     |                               |
| 11. Total Expenditures (lines 9 & 10)  | 4,322,062.26 | 149,482.62     | 351,637.92       | 0.00         | 4,151,414.00           | 7,593.00                            | 2,158,881.72                  |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                                |              |                |                  |              |                        |                                     |                               |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)   | (219,983.06) | 1,040.38       | 0.00             | 3,789,842.00 | (1,034,645.00)         | (7,593.00)                          | (952,290.00)                  |
| a. Deferred Revenue  |              | 1,040.38       |                  | 3,789,842.00 |                        |                                     |                               |
| b. Accounts Payable  |              |                |                  |              |                        |                                     |                               |
| c. Accounts Receivable   | 219,983.06   |                |                  |              | 1,034,645.00           | 7,593.00                            | 952,290.00                    |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 2,674,286.82 | 1,040.38       | 12,055.22        | 4,084,137.00 | 0.00                   | 0.00                                | 46,435.00                     |
| 15. If Carryover is allowed, enter line 14 amount here   | 2,674,286.82 | 1,040.38       |                  | 4,084,137.00 |                        |                                     | 46,435.00                     |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 4,256,378.45 | 149,482.62     | 351,637.92       | 0.00         | 4,151,414.00           | 7,593.00                            | 2,158,881.72                  |

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

| FEDERAL PROGRAM NAME   | SpEd Local Entitlement Prvt Schools - ARRA | SpEd IDEA Fed PreSchool | SpEd IDEA Fed PreSchool - ARRA | SpEd IDEA PreSchl Local Asst | SpEd IDEA PreSchl Local Asst | SpEd IDEA PreSchool Staff Dvlp | Voc Ed/ Carl Perkins |
|--|--|-------------------------|--------------------------------|------------------------------|------------------------------|--------------------------------|----------------------|
| FEDERAL CATALOG NUMBER   | 84.027                                     | 84.173                  | 84.173                         | 84.027A                      | 84.027A                      | 84.173A                        | 84.048               |
| RESOURCE CODE  | 3314                                       | 3315                    | 3319                           | 3320                         | 3324                         | 3345                           | 3550                 |
| REVENUE OBJECT   | 8181                                       | 8182                    | 8182                           | 8182                         | 8182                         | 8182                           | 8290                 |
| LOCAL DESCRIPTION (if any)   | SV182011                                   | SV072011                | SV192011                       | SV082011                     | SV202011                     | SV092011                       | FG009                |
| <b>AWARD</b>   |  |                         |                                |                              |                              |                                |                      |
| 1. Prior Year Carryover  | 12,736.00                                  |                         | 78,795.40                      |                              | 116,495.87                   |                                |                      |
| 2. a. Current Year Award   |  | 74,122.00               |                                | 171,045.00                   |                              | 1,443.00                       | 147,548.00           |
| b. Transferability (NCLB)  |  |                         |                                |                              |                              |                                |                      |
| c. Other Adjustments   |  |                         |                                |                              |                              |                                |                      |
| d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)  | 0.00                                       | 74,122.00               | 0.00                           | 171,045.00                   | 0.00                         | 1,443.00                       | 147,548.00           |
| 3. Required Matching Funds/Other   |  |                         |                                |                              |                              |                                |                      |
| 4. Total Available Award (sum lines 1, 2d, & 3)  | 12,736.00                                  | 74,122.00               | 78,795.40                      | 171,045.00                   | 116,495.87                   | 1,443.00                       | 147,548.00           |
| <b>REVENUES</b>  |  |                         |                                |                              |                              |                                |                      |
| 5. Revenue Deferred from Prior Year  |  |                         |                                |                              |                              |                                |                      |
| 6. Cash Received in Current Year   |  | 55,592.00               | 72,573.40                      | 128,283.00                   | 83,522.87                    | 722.00                         | 49,735.99            |
| 7. Contributed Matching Funds  |  |                         |                                |                              |                              |                                |                      |
| 8. Total Available (sum lines 5, 6, & 7)   | 0.00                                       | 55,592.00               | 72,573.40                      | 128,283.00                   | 83,522.87                    | 722.00                         | 49,735.99            |
| <b>EXPENDITURES</b>  |  |                         |                                |                              |                              |                                |                      |
| 9. Donor-Authorized Expenditures   | 12,736.00                                  | 74,122.00               | 78,795.40                      | 171,045.00                   | 116,495.87                   | 1,443.00                       | 147,548.00           |
| 10. Non Donor-Authorized Expenditures  |  |                         |                                |                              |                              |                                |                      |
| 11. Total Expenditures (lines 9 & 10)  | 12,736.00                                  | 74,122.00               | 78,795.40                      | 171,045.00                   | 116,495.87                   | 1,443.00                       | 147,548.00           |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                                |  |                         |                                |                              |                              |                                |                      |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)   | (12,736.00)                                | (18,530.00)             | (6,222.00)                     | (42,762.00)                  | (32,973.00)                  | (721.00)                       | (97,812.01)          |
| a. Deferred Revenue  |  |                         |                                |                              |                              |                                |                      |
| b. Accounts Payable  |  |                         |                                |                              |                              |                                |                      |
| c. Accounts Receivable   | 12,736.00                                  | 18,530.00               | 6,222.00                       | 42,762.00                    | 32,973.00                    | 721.00                         | 97,812.01            |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 0.00                                       | 0.00                    | 0.00                           | 0.00                         | 0.00                         | 0.00                           | 0.00                 |
| 15. If Carryover is allowed, enter line 14 amount here   |  |                         |                                |                              |                              |                                |                      |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 12,736.00                                  | 74,122.00               | 78,795.40                      | 171,045.00                   | 116,495.87                   | 1,443.00                       | 147,548.00           |

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

| FEDERAL PROGRAM NAME   | Title IV-SDFSC | Title II - Part A | Title II - Part A<br>Admin Trng | Title II - Part D | Title II - Part D | Title II - Part D<br>ARRA | Title V - IS |
|--|----------------|-------------------|---------------------------------|-------------------|-------------------|---------------------------|--------------|
| FEDERAL CATALOG NUMBER   | 84.186         | 84.367            | 84.367                          | 84.318            | 84.318            | 84.318                    | 84.298A      |
| RESOURCE CODE  | 3710           | 4035              | 4036                            | 4045-1            | 4045-0            | 4047                      | 4110         |
| REVENUE OBJECT   | 8290           | 8290              | 8290                            | 8290              | 8290              | 8290                      | 8290         |
| LOCAL DESCRIPTION (if any)   |                | FG026             | DR002                           | FG027             | FG028             | FG008                     | DR003        |
| <b>AWARD</b>   |                |                   |                                 |                   |                   |                           |              |
| 1. Prior Year Carryover  | 72,424.72      | 15,746.00         |                                 | 35,005.64         | 16,848.00         | 95,387.00                 | 10,016.91    |
| 2. a. Current Year Award   |                | 899,590.00        | 25,443.06                       |                   |                   |                           |              |
| b. Transferability (NCLB)  |                |                   |                                 |                   |                   |                           |              |
| c. Other Adjustments   | (25,071.17)    |                   |                                 |                   |                   |                           |              |
| d. Adj Curr Yr Award<br>(sum lines 2a, 2b, & 2c)   | (25,071.17)    | 899,590.00        | 25,443.06                       | 0.00              | 0.00              | 0.00                      | 0.00         |
| 3. Required Matching Funds/Other   | 21,990.33      |                   |                                 |                   |                   |                           |              |
| 4. Total Available Award<br>(sum lines 1, 2d, & 3)   | 69,343.88      | 915,336.00        | 25,443.06                       | 35,005.64         | 16,848.00         | 95,387.00                 | 10,016.91    |
| <b>REVENUES</b>  |                |                   |                                 |                   |                   |                           |              |
| 5. Revenue Deferred from Prior Year  | 25,176.55      |                   |                                 |                   |                   |                           | 10,016.91    |
| 6. Cash Received in Current Year   | 22,177.00      | 887,491.10        | 25,443.06                       |                   |                   | 47,694.00                 |              |
| 7. Contributed Matching Funds  | 21,990.33      |                   |                                 |                   |                   |                           |              |
| 8. Total Available (sum lines 5, 6, & 7)   | 69,343.88      | 887,491.10        | 25,443.06                       | 0.00              | 0.00              | 47,694.00                 | 10,016.91    |
| <b>EXPENDITURES</b>  |                |                   |                                 |                   |                   |                           |              |
| 9. Donor-Authorized Expenditures   | 69,343.88      | 903,665.96        | 22,350.75                       | 35,005.64         | 7,327.77          | 95,387.00                 | 8,389.69     |
| 10. Non Donor-Authorized<br>Expenditures   |                |                   |                                 |                   |                   |                           |              |
| 11. Total Expenditures (lines 9 & 10)  | 69,343.88      | 903,665.96        | 22,350.75                       | 35,005.64         | 7,327.77          | 95,387.00                 | 8,389.69     |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                                |                |                   |                                 |                   |                   |                           |              |
| 13. Calculation of Deferred Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 0.00           | (16,174.86)       | 3,092.31                        | (35,005.64)       | (7,327.77)        | (47,693.00)               | 1,627.22     |
| a. Deferred Revenue  |                |                   | 3,092.31                        |                   |                   |                           | 1,627.22     |
| b. Accounts Payable  |                |                   |                                 |                   |                   |                           |              |
| c. Accounts Receivable   |                | 16,174.86         |                                 | 35,005.64         | 7,327.77          | 47,693.00                 |              |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 0.00           | 11,670.04         | 3,092.31                        | 0.00              | 9,520.23          | 0.00                      | 1,627.22     |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |                | 11,670.04         | 3,092.31                        |                   | 9,520.23          |                           | 1,627.22     |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 47,353.55      | 903,665.96        | 22,350.75                       | 35,005.64         | 7,327.77          | 95,387.00                 | 8,389.69     |

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

| FEDERAL PROGRAM NAME   | 21st Century | 21st Century | Title III | Title III - LEP | Title IX - Indian Ed | Other ARRA<br>i3/BARR | Other ARRA<br>Headstart |
|--|--------------|--------------|-----------|-----------------|----------------------|-----------------------|-------------------------|
| FEDERAL CATALOG NUMBER   | 84.287       | 84.287       | 84.365    | 84.365          | 84.06                |                       |                         |
| RESOURCE CODE  | 4124-1       | 4124-0       | 4201      | 4203            | 4510                 | 4810                  | 4811                    |
| REVENUE OBJECT   | 8290         | 8290         | 8290      | 8290            | 8290                 | 8290                  | 8285                    |
| LOCAL DESCRIPTION (if any)   |              | DR004        | DR005     | FG032           | FG007                | FG022                 |                         |
| <b>AWARD</b>   |              |              |           |                 |                      |                       |                         |
| 1. Prior Year Carryover  | 32,335.72    |              |           | 145,676.35      |                      |                       | 49,359.54               |
| 2. a. Current Year Award   |              | 131,371.00   | 49,245.00 | 383,026.00      | 11,511.00            | 200,000.00            |                         |
| b. Transferability (NCLB)  |              |              |           |                 |                      |                       |                         |
| c. Other Adjustments   |              |              |           |                 |                      |                       |                         |
| d. Adj Curr Yr Award<br>(sum lines 2a, 2b, & 2c)   | 0.00         | 131,371.00   | 49,245.00 | 383,026.00      | 11,511.00            | 200,000.00            | 0.00                    |
| 3. Required Matching Funds/Other   |              |              |           |                 |                      |                       |                         |
| 4. Total Available Award<br>(sum lines 1, 2d, & 3)   | 32,335.72    | 131,371.00   | 49,245.00 | 528,702.35      | 11,511.00            | 200,000.00            | 49,359.54               |
| <b>REVENUES</b>  |              |              |           |                 |                      |                       |                         |
| 5. Revenue Deferred from Prior Year  |              |              |           |                 |                      |                       |                         |
| 6. Cash Received in Current Year   | 32,335.72    | 65,685.50    | 24,623.00 | 222,107.35      | 2,496.75             | 80,000.00             | 38,358.80               |
| 7. Contributed Matching Funds  |              |              |           |                 |                      |                       |                         |
| 8. Total Available (sum lines 5, 6, & 7)   | 32,335.72    | 65,685.50    | 24,623.00 | 222,107.35      | 2,496.75             | 80,000.00             | 38,358.80               |
| <b>EXPENDITURES</b>  |              |              |           |                 |                      |                       |                         |
| 9. Donor-Authorized Expenditures   | 32,335.72    | 63,986.03    |           | 316,071.15      | 11,511.00            | 116,979.39            | 38,358.80               |
| 10. Non Donor-Authorized<br>Expenditures   |              |              |           |                 |                      |                       |                         |
| 11. Total Expenditures (lines 9 & 10)  | 32,335.72    | 63,986.03    | 0.00      | 316,071.15      | 11,511.00            | 116,979.39            | 38,358.80               |
| 12. Amounts Included in<br>Line 6 above for Prior<br>Year Adjustments                                |              |              |           |                 |                      |                       |                         |
| 13. Calculation of Deferred Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 0.00         | 1,699.47     | 24,623.00 | (93,963.80)     | (9,014.25)           | (36,979.39)           | 0.00                    |
| a. Deferred Revenue  |              | 1,699.47     | 24,623.00 |                 |                      |                       |                         |
| b. Accounts Payable  |              |              |           |                 |                      |                       |                         |
| c. Accounts Receivable   |              |              |           | 93,963.80       | 9,014.25             | 36,979.39             |                         |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 0.00         | 67,384.97    | 49,245.00 | 212,631.20      | 0.00                 | 83,020.61             | 11,000.74               |
| 15. If Carryover is allowed,<br>enter line 14 amount here  |              | 67,384.97    | 49,245.00 | 212,631.20      |                      | 83,020.61             |                         |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 32,335.72    | 63,986.03    | 0.00      | 316,071.15      | 11,511.00            | 116,979.39            | 38,358.80               |

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

| FEDERAL PROGRAM NAME   | Headstart 09/10 | Headstart 10/11 | Title VII - McKinney Vento | Ed Jobs - F09 | Title V - Charter Start Up - F09 | TOTAL         |
|--|-----------------|-----------------|----------------------------|---------------|----------------------------------|---------------|
| FEDERAL CATALOG NUMBER   | 93.6            | 93.6            | 84.196                     | 84.41         | 84.282                           |               |
| RESOURCE CODE  | 5210-1          | 5210-0          | 5630                       | 3205          | 4610                             |               |
| REVENUE OBJECT   | 8285            | 8285            | 8290                       | 8290          | 8290                             |               |
| LOCAL DESCRIPTION (if any)   |                 | FG006/43        |                            | DR009         | Yr 2 of 3                        |               |
| <b>AWARD</b>   |                 |                 |                            |               |                                  |               |
| 1. Prior Year Carryover  | 49,070.42       |                 |                            |               | 325,000.00                       | 5,900,057.70  |
| 2. a. Current Year Award   | 3,174.00        | 1,101,087.00    | 1,750.00                   | 89,926.00     |                                  | 16,338,463.06 |
| b. Transferability (NCLB)  |                 |                 |                            |               |                                  | 0.00          |
| c. Other Adjustments   |                 |                 |                            |               |                                  | (25,071.17)   |
| d. Adj Curr Yr Award<br>(sum lines 2a, 2b, & 2c)   | 3,174.00        | 1,101,087.00    | 1,750.00                   | 89,926.00     | 0.00                             | 16,313,391.89 |
| 3. Required Matching Funds/Other   | 1,078.80        |                 |                            |               |                                  | 88,752.94     |
| 4. Total Available Award<br>(sum lines 1, 2d, & 3)   | 53,323.22       | 1,101,087.00    | 1,750.00                   | 89,926.00     | 325,000.00                       | 22,302,202.53 |
| <b>REVENUES</b>  |                 |                 |                            |               |                                  |               |
| 5. Revenue Deferred from Prior Year  |                 |                 |                            |               |                                  | 35,193.46     |
| 6. Cash Received in Current Year   | 53,323.22       | 876,584.21      | 1,750.00                   | 89,926.00     | 275,000.00                       | 15,787,184.00 |
| 7. Contributed Matching Funds  |                 |                 |                            |               |                                  | 87,674.14     |
| 8. Total Available (sum lines 5, 6, & 7)   | 53,323.22       | 876,584.21      | 1,750.00                   | 89,926.00     | 275,000.00                       | 15,910,051.60 |
| <b>EXPENDITURES</b>  |                 |                 |                            |               |                                  |               |
| 9. Donor-Authorized Expenditures   | 53,323.22       | 990,596.90      | 1,750.00                   |               | 275,000.00                       | 14,784,639.69 |
| 10. Non Donor-Authorized Expenditures  |                 |                 |                            |               |                                  | 0.00          |
| 11. Total Expenditures (lines 9 & 10)  | 53,323.22       | 990,596.90      | 1,750.00                   | 0.00          | 275,000.00                       | 14,784,639.69 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                                |                 |                 |                            |               |                                  | 0.00          |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)   | 0.00            | (114,012.69)    | 0.00                       | 89,926.00     | 0.00                             | 1,125,411.91  |
| a. Deferred Revenue  |                 |                 |                            | 89,926.00     |                                  | 3,911,850.38  |
| b. Accounts Payable  |                 |                 |                            |               |                                  | 0.00          |
| c. Accounts Receivable   |                 | 114,012.69      |                            |               |                                  | 2,786,438.47  |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 0.00            | 110,490.10      | 0.00                       | 89,926.00     | 50,000.00                        | 7,517,562.84  |
| 15. If Carryover is allowed, enter line 14 amount here   |                 | 110,490.10      |                            | 89,926.00     | 50,000.00                        | 7,494,506.88  |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 53,323.22       | 990,596.90      | 1,750.00                   | 0.00          | 275,000.00                       | 14,696,965.55 |

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

| STATE PROGRAM NAME   | ASES         | Emergency Repairs | Workability | SpEd Low Incidence Entitlement | SpEd Personnel Staff Dvlpmnt | TUPE 4-8 | TUPE 6-12   |
|--|--------------|-------------------|-------------|--------------------------------|------------------------------|----------|-------------|
| RESOURCE CODE  | 6010         | 6225              | 6520        | 6530                           | 6535                         | 6660     | 6690        |
| REVENUE OBJECT   | 8590         | 8590              | 8590        | 8590                           | 8590                         | 8590     | 8590        |
| LOCAL DESCRIPTION (if any)   | FG034        |                   | FG010       | SV122011                       | SV132011                     |          | FG035       |
| <b>AWARD</b>   |              |                   |             |                                |                              |          |             |
| 1. a. Prior Year Carryover   |              |                   |             |                                |                              | 3,638.84 | 461,341.39  |
| 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                         | 3,638.84 | 461,341.39  |
| 2. a. Current Year Award   | 2,545,402.00 |                   | 74,088.00   | 11,457.00                      | 8,343.00                     |          |             |
| b. Other Adjustments   |              | (17,535.96)       |             |                                |                              |          |             |
| c. Adj Curr Yr Award (sum lines 2a & 2b)   | 2,545,402.00 | (17,535.96)       | 74,088.00   | 11,457.00                      | 8,343.00                     | 0.00     | 0.00        |
| 3. Required Matching Funds/Other   |              | 17,535.96         |             |                                |                              |          |             |
| 4. Total Available Award (sum lines 1c, 2c, & 3)   | 2,545,402.00 | 0.00              | 74,088.00   | 11,457.00                      | 8,343.00                     | 3,638.84 | 461,341.39  |
| <b>REVENUES</b>  |              |                   |             |                                |                              |          |             |
| 5. Revenue Deferred from Prior Year  |              |                   |             |                                |                              | 3,638.84 | 106,951.39  |
| 6. Cash Received in Current Year   | 2,308,970.80 | (17,535.96)       | 55,566.00   | 5,729.00                       | 5,808.00                     |          | 300.00      |
| 7. Contributed Matching Funds  |              | 17,535.96         |             |                                |                              |          |             |
| 8. Total Available (sum lines 5, 6, & 7)   | 2,308,970.80 | 0.00              | 55,566.00   | 5,729.00                       | 5,808.00                     | 3,638.84 | 107,251.39  |
| <b>EXPENDITURES</b>  |              |                   |             |                                |                              |          |             |
| 9. Donor-Authorized Expenditures   | 2,545,402.00 |                   | 74,088.00   | 11,457.00                      | 8,343.00                     | 3,638.84 | 136,739.11  |
| 10. Non Donor-Authorized Expenditures  |              |                   |             |                                |                              |          |             |
| 11. Total Expenditures (lines 9 & 10)  | 2,545,402.00 | 0.00              | 74,088.00   | 11,457.00                      | 8,343.00                     | 3,638.84 | 136,739.11  |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                                |              |                   |             |                                |                              |          |             |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)   | (236,431.20) | 0.00              | (18,522.00) | (5,728.00)                     | (2,535.00)                   | 0.00     | (29,487.72) |
| a. Deferred Revenue  |              |                   |             |                                |                              |          |             |
| b. Accounts Payable  |              |                   |             |                                |                              |          |             |
| c. Accounts Receivable   | 236,431.20   |                   | 18,522.00   | 5,728.00                       | 2,535.00                     |          | 29,487.72   |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 0.00         | 0.00              | 0.00        | 0.00                           | 0.00                         | 0.00     | 324,602.28  |
| 15. If Carryover is allowed, enter line 14 amount here   |              |                   |             |                                |                              |          | 324,602.28  |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 2,545,402.00 | (17,535.96)       | 74,088.00   | 11,457.00                      | 8,343.00                     | 3,638.84 | 136,739.11  |



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

| STATE PROGRAM NAME  | Ag Voc Incentive | First 5 /Prop 10 | Charter Facilities | PreK Family Literacy | PreSchool  | PreSchool   | CSPP - RCOE |
|---|------------------|------------------|--------------------|----------------------|------------|-------------|-------------|
| RESOURCE CODE   | 7010             | 7905             | F09-6030           | F12 -6050            | F12-6052   | F12-6055    | F12-6105    |
| REVENUE OBJECT  | 8590             | 8590             | 8590               | 8590                 | 8590       | 8590        | 8590        |
| LOCAL DESCRIPTION (if any)  | TG001/002        | FG011            |                    | FG037                | FG039      | FG036       | FG038       |
| <b>AWARD</b>  |                  |                  |                    |                      |            |             |             |
| 1. a. Prior Year Carryover  |                  |                  |                    |                      |            |             |             |
| b. Restr Bal Transfers (Obj 8997)   |                  |                  |                    |                      |            |             |             |
| c. Adjusted Prior Year Carryover<br>(sum lines 1a & 1b)   | 0.00             | 0.00             | 0.00               | 0.00                 | 0.00       | 0.00        | 0.00        |
| 2. a. Current Year Award  | 21,824.00        | 325,000.00       | 165,000.00         | 232,348.00           | 7,500.00   | 737,053.00  | 409,696.00  |
| b. Other Adjustments  |                  |                  |                    |                      |            |             | (12,460.80) |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)   | 21,824.00        | 325,000.00       | 165,000.00         | 232,348.00           | 7,500.00   | 737,053.00  | 397,235.20  |
| 3. Required Matching Funds/Other  |                  |                  | 59,800.00          | (35,661.63)          |            | 13,861.30   | 0.00        |
| 4. Total Available Award<br>(sum lines 1c, 2c, & 3)   | 21,824.00        | 325,000.00       | 224,800.00         | 196,686.37           | 7,500.00   | 750,914.30  | 397,235.20  |
| <b>REVENUES</b>   |                  |                  |                    |                      |            |             |             |
| 5. Revenue Deferred from Prior Year   |                  |                  |                    |                      |            |             |             |
| 6. Cash Received in Current Year  | 21,824.00        | 211,249.94       |                    | 209,669.00           | 1,875.00   | 665,075.00  | 334,253.16  |
| 7. Contributed Matching Funds   |                  |                  | 59,800.00          | (35,661.63)          |            | 13,861.30   |             |
| 8. Total Available (sum lines 5, 6, & 7)  | 21,824.00        | 211,249.94       | 59,800.00          | 174,007.37           | 1,875.00   | 678,936.30  | 334,253.16  |
| <b>EXPENDITURES</b>   |                  |                  |                    |                      |            |             |             |
| 9. Donor-Authorized Expenditures  | 15,772.22        | 319,489.28       | 224,800.00         | 196,686.37           | 7,500.00   | 750,914.30  | 397,235.20  |
| 10. Non Donor-Authorized Expenditures   |                  |                  |                    |                      |            |             |             |
| 11. Total Expenditures (lines 9 & 10)   | 15,772.22        | 319,489.28       | 224,800.00         | 196,686.37           | 7,500.00   | 750,914.30  | 397,235.20  |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                                   |                  |                  |                    |                      |            |             |             |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | 6,051.78         | (108,239.34)     | (165,000.00)       | (22,679.00)          | (5,625.00) | (71,978.00) | (62,982.04) |
| a. Deferred Revenue   |                  |                  |                    |                      |            |             |             |
| b. Accounts Payable   | 6,051.78         |                  |                    |                      |            |             |             |
| c. Accounts Receivable  |                  | 108,239.34       | 165,000.00         | 22,679.00            | 5,625.00   | 71,978.00   | 62,982.04   |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)                                       | 6,051.78         | 5,510.72         | 0.00               | 0.00                 | 0.00       | 0.00        | 0.00        |
| 15. If Carryover is allowed, enter line 14 amount here  |                  |                  |                    |                      |            |             |             |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 15,772.22        | 319,489.28       | 165,000.00         | 232,348.00           | 7,500.00   | 737,053.00  | 397,235.20  |

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

| STATE PROGRAM NAME   | TOTAL        |
|--|--------------|
| RESOURCE CODE  |              |
| REVENUE OBJECT   |              |
| LOCAL DESCRIPTION (if any)   |              |
| <b>AWARD</b>   |              |
| 1. a. Prior Year Carryover   | 464,980.23   |
| b. Restr Bal Transfers (Obj 8997)  | 0.00         |
| c. Adjusted Prior Year Carryover<br>(sum lines 1a & 1b)  | 464,980.23   |
| 2. a. Current Year Award   | 4,537,711.00 |
| b. Other Adjustments   | (29,996.76)  |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)  | 4,507,714.24 |
| 3. Required Matching Funds/Other   | 55,535.63    |
| 4. Total Available Award<br>(sum lines 1c, 2c, & 3)  | 5,028,230.10 |
| <b>REVENUES</b>  |              |
| 5. Revenue Deferred from Prior Year  | 110,590.23   |
| 6. Cash Received in Current Year   | 3,802,783.94 |
| 7. Contributed Matching Funds  | 55,535.63    |
| 8. Total Available (sum lines 5, 6, & 7)   | 3,968,909.80 |
| <b>EXPENDITURES</b>  |              |
| 9. Donor-Authorized Expenditures   | 4,692,065.32 |
| 10. Non Donor-Authorized<br>Expenditures   | 0.00         |
| 11. Total Expenditures (lines 9 & 10)  | 4,692,065.32 |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                   | 0.00         |
| 13. Calculation of Deferred Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | (723,155.52) |
| a. Deferred Revenue  | 0.00         |
| b. Accounts Payable  | 6,051.78     |
| c. Accounts Receivable   | 729,207.30   |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 336,164.78   |
| 15. If Carryover is allowed,<br>enter line 14 amount here  | 324,602.28   |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 4,636,529.69 |

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

| LOCAL PROGRAM NAME   | First 5      | Friday Night Live - 640 | State Farm - 320 | Workforce Investment | Azusa Pacific Interns | Ed Tech Voucher Yr 3 of 6 | Ed Tech Voucher - District Yr 2 of 6 |
|--|--------------|-------------------------|------------------|----------------------|-----------------------|---------------------------|--------------------------------------|
| RESOURCE CODE  | 9007         | 9011                    | 9012             | 9015                 | 9028                  | 9030                      | 9031                                 |
| REVENUE OBJECT   | 8699         | 8699                    | 8699             | 8699                 | 8699                  | 8699                      | 8699                                 |
| LOCAL DESCRIPTION (if any)   | FG012        |                         | DR007            | FG015                | DR006                 | FG040                     |                                      |
| <b>AWARD</b>   |              |                         |                  |                      |                       |                           |                                      |
| 1. a. Prior Year Carryover   |              |                         |                  |                      | 13,612.25             | 388,436.97                | 15,581.75                            |
| b. Restr Bal Transfers (Obj 8997)  |              |                         |                  |                      |                       |                           |                                      |
| c. Adj Prior Year Carryover (sum lines 1a & 1b)  | 0.00         | 0.00                    | 0.00             | 0.00                 | 13,612.25             | 388,436.97                | 15,581.75                            |
| 2. a. Current Year Award   | 358,313.00   | 512.87                  | 5,000.00         | 19,000.00            | 800.00                |                           |                                      |
| b. Other Adjustments   |              |                         |                  |                      | 0.00                  | 114,566.71                |                                      |
| c. Adj Curr Yr Award (sum lines 2a & 2b)   | 358,313.00   | 512.87                  | 5,000.00         | 19,000.00            | 800.00                | 114,566.71                | 0.00                                 |
| 3. Required Matching Funds/Other   |              |                         |                  |                      |                       |                           |                                      |
| 4. Total Available Award (sum lines 1c, 2c, & 3)   | 358,313.00   | 512.87                  | 5,000.00         | 19,000.00            | 14,412.25             | 503,003.68                | 15,581.75                            |
| <b>REVENUES</b>  |              |                         |                  |                      |                       |                           |                                      |
| 5. Revenue Deferred from Prior Year  |              |                         |                  |                      | 12,812.25             |                           |                                      |
| 6. Cash Received in Current Year   | 232,902.97   | 512.87                  | 5,000.00         | 11,861.08            | 1,600.00              |                           |                                      |
| 7. Contributed Matching Funds  |              |                         |                  |                      |                       |                           |                                      |
| 8. Total Available (sum lines 5, 6, & 7)   | 232,902.97   | 512.87                  | 5,000.00         | 11,861.08            | 14,412.25             | 0.00                      | 0.00                                 |
| <b>EXPENDITURES</b>  |              |                         |                  |                      |                       |                           |                                      |
| 9. Donor-Authorized Expenditures   | 354,678.57   | 512.87                  |                  | 19,000.00            | 7,203.63              | 22,855.70                 |                                      |
| 10. Non Donor-Authorized Expenditures  |              |                         |                  |                      |                       |                           |                                      |
| 11. Total Expenditures (lines 9 & 10)  | 354,678.57   | 512.87                  | 0.00             | 19,000.00            | 7,203.63              | 22,855.70                 | 0.00                                 |
| 12. Amounts Included in Line 6 above for Prior Year Adjustments                                |              |                         |                  |                      |                       |                           |                                      |
| 13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)   | (121,775.60) | 0.00                    | 5,000.00         | (7,138.92)           | 7,208.62              | (22,855.70)               | 0.00                                 |
| a. Deferred Revenue  |              |                         | 5,000.00         |                      | 7,208.62              |                           |                                      |
| b. Accounts Payable  |              |                         |                  |                      |                       |                           |                                      |
| c. Accounts Receivable   | 121,775.60   |                         |                  | 7,138.92             |                       | 22,855.70                 |                                      |
| 14. Unused Grant Award Calculation (line 4 minus line 9)                                       | 3,634.43     | 0.00                    | 5,000.00         | 0.00                 | 7,208.62              | 480,147.98                | 15,581.75                            |
| 15. If Carryover is allowed, enter line 14 amount here   |              |                         |                  |                      | 7,208.62              | 479,824.95                | 15,581.75                            |
| 16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c) | 354,678.57   | 512.87                  | 0.00             | 19,000.00            | 7,203.63              | 22,855.70                 | 0.00                                 |

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

| LOCAL PROGRAM NAME   | TOTAL        |
|--|--------------|
| RESOURCE CODE  |              |
| REVENUE OBJECT   |              |
| LOCAL DESCRIPTION (if any)   |              |
| <b>AWARD</b>   |              |
| 1. a. Prior Year Carryover   | 417,630.97   |
| b. Restr Bal Transfers (Obj 8997)  | 0.00         |
| c. Adj Prior Year Carryover<br>(sum lines 1a & 1b)   | 417,630.97   |
| 2. a. Current Year Award   | 383,625.87   |
| b. Other Adjustments   | 114,566.71   |
| c. Adj Curr Yr Award<br>(sum lines 2a & 2b)  | 498,192.58   |
| 3. Required Matching Funds/Other   | 0.00         |
| 4. Total Available Award<br>(sum lines 1c, 2c, & 3)  | 915,823.55   |
| <b>REVENUES</b>  |              |
| 5. Revenue Deferred from Prior Year  | 12,812.25    |
| 6. Cash Received in Current Year   | 251,876.92   |
| 7. Contributed Matching Funds  | 0.00         |
| 8. Total Available (sum lines 5, 6, & 7)   | 264,689.17   |
| <b>EXPENDITURES</b>  |              |
| 9. Donor-Authorized Expenditures   | 404,250.77   |
| 10. Non Donor-Authorized<br>Expenditures   | 0.00         |
| 11. Total Expenditures (lines 9 & 10)  | 404,250.77   |
| 12. Amounts Included in Line 6 above<br>for Prior Year Adjustments                                   | 0.00         |
| 13. Calculation of Deferred Revenue<br>or A/P, & A/R amounts<br>(line 8 minus line 9 plus line 12)   | (139,561.60) |
| a. Deferred Revenue  | 12,208.62    |
| b. Accounts Payable  | 0.00         |
| c. Accounts Receivable   | 151,770.22   |
| 14. Unused Grant Award Calculation<br>(line 4 minus line 9)  | 511,572.78   |
| 15. If Carryover is allowed,<br>enter line 14 amount here  | 502,615.32   |
| 16. Reconciliation of Revenue<br>(line 5 plus line 6 minus line 13a<br>minus line 13b plus line 13c) | 404,250.77   |

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

| FEDERAL PROGRAM NAME                                     | ARRA SFSF     | LEA MediCal  | ARRA SFSF | Child Nutrition | TOTAL        |
|--|---------------|--------------|-----------|-----------------|--------------|
| FEDERAL CATALOG NUMBER                                   | 84.394        | 93.788       | 84.394    |                 |              |
| RESOURCE CODE  | F06 3200      | 5640         | F09-3200  | F12-5320        |              |
| REVENUE OBJECT   | 8290          | 8290         | 8290      | 8220            |              |
| LOCAL DESCRIPTION (if any)                               | Z422011/GF041 |              |           | FG003/4         |              |
| <b>AWARD</b>   |               |              |           |                 |              |
| 1. Prior Year Restricted Ending Balance                  | 5,970,549.15  | 1,038,705.31 | 35,903.35 | 0.00            | 7,045,157.81 |
| 2. a. Current Year Award                                 | 1,040,752.00  | 1,439,990.87 | 11,730.00 |                 | 2,492,472.87 |
| b. Other Adjustments                                     |               |              |           | 182,950.17      | 182,950.17   |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 1,040,752.00  | 1,439,990.87 | 11,730.00 | 182,950.17      | 2,675,423.04 |
| 3. Required Matching Funds/Other                         |               |              |           |                 | 0.00         |
| 4. Total Available Award (sum lines 1, 2c, & 3)          | 7,011,301.15  | 2,478,696.18 | 47,633.35 | 182,950.17      | 9,720,580.85 |
| <b>REVENUES</b>  |               |              |           |                 |              |
| 5. Cash Received in Current Year                         | 600,074.00    | 1,182,707.24 | 11,730.00 | 157,438.59      | 1,951,949.83 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |               |              |           |                 | 0.00         |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6)    | 440,678.00    | 257,283.63   | 0.00      | 25,511.58       | 723,473.21   |
| b. Noncurrent Accounts Receivable                        | (737,456.00)  |              |           |                 | (737,456.00) |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 1,178,134.00  | 257,283.63   | 0.00      | 25,511.58       | 1,460,929.21 |
| 8. Contributed Matching Funds                            |               |              |           |                 | 0.00         |
| 9. Total Available (sum lines 5, 7c, & 8)                | 1,778,208.00  | 1,439,990.87 | 11,730.00 | 182,950.17      | 3,412,879.04 |
| <b>EXPENDITURES</b>                                      |               |              |           |                 |              |
| 10. Donor-Authorized Expenditures                        | 6,546,584.37  | 570,655.52   | 47,633.35 | 182,950.17      | 7,347,823.41 |
| 11. Non Donor-Authorized Expenditures                    |               |              |           |                 | 0.00         |
| 12. Total Expenditures (line 10 plus line 11)            | 6,546,584.37  | 570,655.52   | 47,633.35 | 182,950.17      | 7,347,823.41 |
| <b>RESTRICTED ENDING BALANCE</b>                         |               |              |           |                 |              |
| 13. Current Year (line 4 minus line 10)                  | 464,716.78    | 1,908,040.66 | 0.00      | 0.00            | 2,372,757.44 |

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

| STATE PROGRAM NAME                                       | ELAP - PY 1 | ELAP PY -2 | Lottery - Prop 20 | Special Ed - MHPR | EIA - SCE    | EIA-LEP    | HTS Transpo  |
|--|-------------|------------|-------------------|-------------------|--------------|------------|--------------|
| RESOURCE CODE  | 6286        | 6286       | F06 -6300         | F06 - 6500        | 7090         | 7091       | 7230         |
| REVENUE OBJECT   | 8590        | 8590       | 8560              | 8590              | 8311         | 8311       | 8311         |
| LOCAL DESCRIPTION (if any)                               |             |            | Z12011/Z132011    | SV05/SV16         |              |            |              |
| <b>AWARD</b>   |             |            |                   |                   |              |            |              |
| 1. a. Prior Year Restricted Ending Balance               | 46,871.95   | 79,826.80  | 205,852.56        |                   | 1,358,281.54 |            | 291,019.49   |
| b. Restr Bal Transfers (Obj 8997)                        |             |            |                   |                   |              |            |              |
| c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)      | 46,871.95   | 79,826.80  | 205,852.56        | 0.00              | 1,358,281.54 | 0.00       | 291,019.49   |
| 2. a. Current Year Award                                 |             |            | 382,789.27        | 204,209.00        | 2,293,924.00 |            | 1,012,635.00 |
| b. Other Adjustments                                     |             |            |                   | (3,495.00)        | 0.00         |            |              |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 0.00        | 0.00       | 382,789.27        | 200,714.00        | 2,293,924.00 | 0.00       | 1,012,635.00 |
| 3. Required Matching Funds/Other                         |             |            |                   |                   | (131,640.39) | 132,165.60 | 5,009,919.85 |
| 4. Total Available Award (sum lines 1c, 2c, & 3)         | 46,871.95   | 79,826.80  | 588,641.83        | 200,714.00        | 3,520,565.15 | 132,165.60 | 6,313,574.34 |
| <b>REVENUES</b>  |             |            |                   |                   |              |            |              |
| 5. Cash Received in Current Year                         |             |            | 21,232.39         | 94,245.00         | 2,293,924.00 |            | 1,012,635.00 |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |             |            |                   |                   |              |            |              |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6)    | 0.00        | 0.00       | 361,556.88        | 106,469.00        | 0.00         | 0.00       | 0.00         |
| b. Noncurrent Accounts Receivable                        |             |            |                   |                   |              |            |              |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 0.00        | 0.00       | 361,556.88        | 106,469.00        | 0.00         | 0.00       | 0.00         |
| 8. Contributed Matching Funds                            |             |            |                   |                   | 525.21       | 132,165.60 | 5,009,919.85 |
| 9. Total Available (sum lines 5, 7c, & 8)                | 0.00        | 0.00       | 382,789.27        | 200,714.00        | 2,294,449.21 | 132,165.60 | 6,022,554.85 |
| <b>EXPENDITURES</b>                                      |             |            |                   |                   |              |            |              |
| 10. Donor-Authorized Expenditures                        | 46,871.95   | 25,962.94  |                   | 200,714.00        | 2,383,591.22 | 132,165.60 | 6,313,574.34 |
| 11. Non Donor-Authorized Expenditures                    |             |            |                   |                   |              |            |              |
| 12. Total Expenditures (line 10 plus line 11)            | 46,871.95   | 25,962.94  | 0.00              | 200,714.00        | 2,383,591.22 | 132,165.60 | 6,313,574.34 |
| <b>RESTRICTED ENDING BALANCE</b>                         |             |            |                   |                   |              |            |              |
| 13. Current Year (line 4 minus line 10)                  | 0.00        | 53,863.86  | 588,641.83        | 0.00              | 1,136,973.93 | 0.00       | 0.00         |

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

| STATE PROGRAM NAME                                       | SHOH Transpo | RRM          | Lottery - Prop 20 | SpEd MHRP | PreSchool Reserve | TOTAL         |
|--|--------------|--------------|-------------------|-----------|-------------------|---------------|
| RESOURCE CODE  | 7240         | 8150         | F09-6300          | F09-6500  | F12-6130          |               |
| REVENUE OBJECT   | 8311         |              | 8560              | 8590      |                   |               |
| LOCAL DESCRIPTION (if any)                               |              |              | Z12011/Z132011    |           |                   |               |
| <b>AWARD</b>   |              |              |                   |           |                   |               |
| 1. a. Prior Year Restricted Ending Balance               | 5,009.87     |              | 3,758.78          |           | 5,216.86          | 1,995,837.85  |
| b. Restr Bal Transfers (Obj 8997)                        |              |              |                   |           |                   | 0.00          |
| c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)      | 5,009.87     | 0.00         | 3,758.78          | 0.00      | 5,216.86          | 1,995,837.85  |
| 2. a. Current Year Award                                 | 493,123.00   |              | 7,990.68          | 2,393.00  |                   | 4,397,063.95  |
| b. Other Adjustments                                     |              |              |                   |           |                   | (3,495.00)    |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 493,123.00   | 0.00         | 7,990.68          | 2,393.00  | 0.00              | 4,393,568.95  |
| 3. Required Matching Funds/Other                         | 2,939,520.55 | 4,299,458.88 |                   |           | 22,203.09         | 12,271,627.58 |
| 4. Total Available Award (sum lines 1c, 2c, & 3)         | 3,437,653.42 | 4,299,458.88 | 11,749.46         | 2,393.00  | 27,419.95         | 18,661,034.38 |
| <b>REVENUES</b>  |              |              |                   |           |                   |               |
| 5. Cash Received in Current Year                         | 493,123.00   |              | 643.04            | 1,051.00  |                   | 3,916,853.43  |
| 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         | 7,347.64          | 1,342.00  | 0.00              | 476,715.52    |
| b. Noncurrent Accounts Receivable                        |              |              |                   |           |                   | 0.00          |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 0.00         | 0.00         | 7,347.64          | 1,342.00  | 0.00              | 476,715.52    |
| 8. Contributed Matching Funds                            | 2,254,520.55 | 4,299,458.88 |                   |           | 22,203.09         | 11,718,793.18 |
| 9. Total Available (sum lines 5, 7c, & 8)                | 2,747,643.55 | 4,299,458.88 | 7,990.68          | 2,393.00  | 22,203.09         | 16,112,362.13 |
| <b>EXPENDITURES</b>                                      |              |              |                   |           |                   |               |
| 10. Donor-Authorized Expenditures                        | 3,437,653.42 | 4,299,458.88 |                   | 2,393.00  |                   | 16,842,385.35 |
| 11. Non Donor-Authorized Expenditures                    |              |              |                   |           |                   | 0.00          |
| 12. Total Expenditures (line 10 plus line 11)            | 3,437,653.42 | 4,299,458.88 | 0.00              | 2,393.00  | 0.00              | 16,842,385.35 |
| <b>RESTRICTED ENDING BALANCE</b>                         |              |              |                   |           |                   |               |
| 13. Current Year (line 4 minus line 10)                  | 0.00         | 0.00         | 11,749.46         | 0.00      | 27,419.95         | 1,818,649.03  |

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

| LOCAL PROGRAM NAME                                       | SpEd AB602/Misc | SpEd Low Incidence Equip | Redevelopment | SpE-Misc   | TOTAL         |
|--|-----------------|--------------------------|---------------|------------|---------------|
| RESOURCE CODE  | 6500            | F06- 6501                | 9986          | F09-6500   |               |
| REVENUE OBJECT   | 8791            | 8791                     | 8654          | 8791       |               |
| LOCAL DESCRIPTION (if any)                               | SV01-02,17      |                          | R004/R022     |            |               |
| <b>AWARD</b>   |                 |                          |               |            |               |
| 1. a. Prior Year Restricted Ending Balance               |                 |                          | 1,535,767.98  |            | 1,535,767.98  |
| b. Restr Bal Transfers (Obj 8997)                        |                 |                          |               |            | 0.00          |
| c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)      | 0.00            | 0.00                     | 1,535,767.98  | 0.00       | 1,535,767.98  |
| 2. a. Current Year Award                                 | 8,870,746.34    | 52,759.00                | 2,299,417.96  | 271,338.00 | 11,494,261.30 |
| b. Other Adjustments                                     | 0.00            |                          |               |            | 0.00          |
| c. Adj Curr Yr Award (sum lines 2a & 2b)                 | 8,870,746.34    | 52,759.00                | 2,299,417.96  | 271,338.00 | 11,494,261.30 |
| 3. Required Matching Funds/Other                         | 9,485,328.50    | 62,988.00                |               |            | 9,548,316.50  |
| 4. Total Available Award (sum lines 1c, 2c, & 3)         | 18,356,074.84   | 115,747.00               | 3,835,185.94  | 271,338.00 | 22,578,345.78 |
| <b>REVENUES</b>  |                 |                          |               |            |               |
| 5. Cash Received in Current Year                         | 6,132,834.00    | 26,379.00                | 1,242,953.05  | 177,459.00 | 7,579,625.05  |
| 6. Amounts Included in Line 5 for Prior Year Adjustments |                 |                          |               |            | 0.00          |
| 7. a. Accounts Receivable (line 2c minus lines 5 & 6)    | 2,737,912.34    | 26,380.00                | 1,056,464.91  | 93,879.00  | 3,914,636.25  |
| b. Noncurrent Accounts Receivable                        |                 |                          |               |            | 0.00          |
| c. Current Accounts Receivable (line 7a minus line 7b)   | 2,737,912.34    | 26,380.00                | 1,056,464.91  | 93,879.00  | 3,914,636.25  |
| 8. Contributed Matching Funds                            | 9,485,328.50    |                          |               | 0.00       | 9,485,328.50  |
| 9. Total Available (sum lines 5, 7c, & 8)                | 18,356,074.84   | 52,759.00                | 2,299,417.96  | 271,338.00 | 20,979,589.80 |
| <b>EXPENDITURES</b>                                      |                 |                          |               |            |               |
| 10. Donor-Authorized Expenditures                        | 18,356,074.84   | 15,595.92                | 3,636,507.86  | 271,338.00 | 22,279,516.62 |
| 11. Non Donor-Authorized Expenditures                    |                 |                          |               |            | 0.00          |
| 12. Total Expenditures (line 10 plus line 11)            | 18,356,074.84   | 15,595.92                | 3,636,507.86  | 271,338.00 | 22,279,516.62 |
| <b>RESTRICTED ENDING BALANCE</b>                         |                 |                          |               |            |               |
| 13. Current Year (line 4 minus line 10)                  | 0.00            | 100,151.08               | 198,678.08    | 0.00       | 298,829.16    |



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                 | 78,171,074.67              | 301     | 470,596.68                  | 303     | 77,700,477.99                                    | 305     | 305,472.53                               |   | 307     | 77,395,005.46                               | 309     |
| 2000 - Classified Salaries                   | 29,348,293.11              | 311     | 314,853.77                  | 313     | 29,033,439.34                                    | 315     | 6,669,705.52                             |   | 317     | 22,363,733.82                               | 319     |
| 3000 - Employee Benefits (Excluding 3800)    | 30,298,461.70              | 321     | 424,181.84                  | 323     | 29,874,279.86                                    | 325     | 2,283,875.06                             |   | 327     | 27,590,404.80                               | 329     |
| 4000 - Books, Supplies Equip Replace. (6500) | 6,453,025.82               | 331     | 42,951.90                   | 333     | 6,410,073.92                                     | 335     | 2,312,333.70                             |   | 337     | 4,097,740.22                                | 339     |
| 5000 - Services. . . & 7300 - Indirect Costs | 18,457,272.80              | 341     | 1,017,529.99                | 343     | 17,439,742.81                                    | 345     | 1,217,057.76                             |   | 347     | 16,222,685.05                               | 349     |
| TOTAL  |                            |         |                             |         | 160,458,013.92                                   | 365     |  |   | TOTAL   | 147,669,569.35                              | 369     |

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

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

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

| PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)  |  | Object      | EDP No.           |
|---|--|-------------|-------------------|
| 1. Teacher Salaries as Per EC 41011. . . . .  |  | 1100        | 64,591,311.75 375 |
| 2. Salaries of Instructional Aides Per EC 41011. . . . .  |  | 2100        | 5,130,433.69 380  |
| 3. STRS. . . . .  |  | 3101 & 3102 | 5,249,159.19 382  |
| 4. PERS. . . . .  |  | 3201 & 3202 | 1,137,872.97 383  |
| 5. OASDI - Regular, Medicare and Alternative. . . . .   |  | 3301 & 3302 | 1,370,168.83 384  |
| 6. Health & Welfare Benefits (EC 41372)<br>(Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans). . . . .   |  | 3401 & 3402 | 9,465,567.50 385  |
| 7. Unemployment Insurance. . . . .  |  | 3501 & 3502 | 516,617.20 390    |
| 8. Workers' Compensation Insurance. . . . .   |  | 3601 & 3602 | 1,090,533.84 392  |
| 9. OPEB, Active Employees (EC 41372). . . . .   |  | 3751 & 3752 | 240,948.47 393    |
| 10. Other Benefits (EC 22310). . . . .  |  | 3901 & 3902 | 13.12 393         |
| 11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10). . . . .  |  |             | 88,792,626.56 395 |
| 12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2. . . . .  |  |             | 606,166.65        |
| 13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted). . . . .   |  |             | 118,389.50 396    |
| b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*. . . . .  |  |             | 396               |
| 14. TOTAL SALARIES AND BENEFITS. . . . .  |  |             | 88,068,070.41 397 |
| 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. . . . . |  |             | 59.64%            |
| 16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X') . . . . .  |  |             |                   |

| PART III: DEFICIENCY AMOUNT   |                |
|---|----------------|
| A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374. |                |
| 1. Minimum percentage required (60% elementary, 55% unified, 50% high) . . . . .  | 55.00%         |
| 2. Percentage spent by this district (Part II, Line 15) . . . . .   | 59.64%         |
| 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). . . . .  | 147,669,569.35 |
| 5. Deficiency Amount (Part III, Line 3 times Line 4) . . . . .  | 0.00           |

|  | Unaudited<br>Balance<br>July 1 | Audit<br>Adjustments/<br>Restatements | Audited<br>Balance<br>July 1 | Increases     | Decreases     | Ending Balance<br>June 30 | Amounts Due<br>Within One Year |
|--|--------------------------------|---------------------------------------|------------------------------|---------------|---------------|---------------------------|--------------------------------|
| <b>Governmental Activities:</b>                |                                |                                       |                              |               |               |                           |                                |
| General Obligation Bonds Payable               | 149,875,000.00                 |                                       | 149,875,000.00               | 43,740,000.00 | 21,635,000.00 | 171,980,000.00            | 3,660,000.00                   |
| State School Building Loans Payable            |                                |                                       | 0.00                         |               |               | 0.00                      |                                |
| Certificates of Participation Payable          | 57,487,350.00                  |                                       | 57,487,350.00                |               | 1,240,665.00  | 56,246,685.00             | 1,325,665.00                   |
| Capital Leases Payable                         | 4,717,106.00                   | (676,024.00)                          | 4,041,082.00                 | 685,000.00    | 1,003,616.00  | 3,722,466.00              | 717,189.00                     |
| Lease Revenue Bonds Payable                    | 4,355,000.00                   |                                       | 4,355,000.00                 |               | 185,000.00    | 4,170,000.00              | 190,000.00                     |
| Other General Long-Term Debt                   | 8,405,860.09                   | 76,294.91                             | 8,482,155.00                 |               | 2,278,454.00  | 6,203,701.00              | 2,278,454.00                   |
| Net OPEB Obligation                            | 7,777,225.00                   | (88,453.00)                           | 7,688,772.00                 |               | 527,060.00    | 7,161,712.00              | 662,000.00                     |
| Compensated Absences Payable                   | 888,477.00                     |                                       | 888,477.00                   |               | 89,511.00     | 798,966.00                |                                |
| Governmental activities long-term liabilities  | 233,506,018.09                 | (688,182.09)                          | 232,817,836.00               | 44,425,000.00 | 26,959,306.00 | 250,283,530.00            | 8,833,308.00                   |
| <b>Business-Type Activities:</b>               |                                |                                       |                              |               |               |                           |                                |
| General Obligation Bonds Payable               |                                |                                       | 0.00                         |               |               | 0.00                      |                                |
| State School Building Loans Payable            |                                |                                       | 0.00                         |               |               | 0.00                      |                                |
| Certificates of Participation Payable          |                                |                                       | 0.00                         |               |               | 0.00                      |                                |
| Capital Leases Payable                         |                                |                                       | 0.00                         |               |               | 0.00                      |                                |
| Lease Revenue Bonds Payable                    |                                |                                       | 0.00                         |               |               | 0.00                      |                                |
| Other General Long-Term Debt                   |                                |                                       | 0.00                         |               |               | 0.00                      |                                |
| Net OPEB Obligation                            |                                |                                       | 0.00                         |               |               | 0.00                      |                                |
| Compensated Absences Payable                   |                                |                                       | 0.00                         |               |               | 0.00                      |                                |
| Business-type activities long-term liabilities | 0.00                           | 0.00                                  | 0.00                         | 0.00          | 0.00          | 0.00                      | 0.00                           |

|   | 2010-11 Calculations          |              |                     | 2011-12 Calculations          |              |                     |
|---|-------------------------------|--------------|---------------------|-------------------------------|--------------|---------------------|
|   | Extracted Data                | Adjustments* | Entered Data/Totals | Extracted Data                | Adjustments* | Entered Data/Totals |
| <b>A. PRIOR YEAR DATA</b><br>(2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)  | <b>2009-10 Actual</b>         |              |                     | <b>2010-11 Actual</b>         |              |                     |
| 1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT<br>(Preload/Line D11, PY column)   | 131,676,772.62                |              | 131,676,772.62      |                               |              | 128,011,352.14      |
| 2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)   | 21,201.15                     |              | 21,201.15           |                               |              | 21,148.17           |
| ADJUSTMENTS TO PRIOR YEAR LIMIT   | <b>Adjustments to 2009-10</b> |              |                     | <b>Adjustments to 2010-11</b> |              |                     |
| 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<br>(Lines A3 plus A4 minus A5)   |                               | 0.00         |                     |                               |              | 0.00                |
| 7. ADJUSTMENTS TO PRIOR YEAR ADA<br>(Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above) |                               |              |                     |                               |              |                     |
| <b>B. CURRENT YEAR GANN ADA</b><br>(2010-11 data should tie to Principal Apportionment Attendance Software reports)   | <b>2010-11 P2 Report</b>      |              |                     | <b>2011-12 P2 Estimate</b>    |              |                     |
| 1. Total K-12 ADA (Form A, Line 10)   | 20,718.00                     |              | 20,718.00           | 20,744.27                     |              | 20,744.27           |
| 2. ROC/P ADA**  |                               |              |                     |                               |              |                     |
| 3. Total Charter Schools ADA (Form A, Line 26)  | 430.17                        |              | 430.17              | 494.00                        |              | 494.00              |
| 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)   |                               |              | 21,148.17           |                               |              | 21,238.27           |
| OTHER ADA<br>(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<br>(Sum Lines B6 plus B8)  |                               |              | 21,148.17           |                               |              | 21,238.27           |
| <b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>  | <b>2010-11 Actual</b>         |              |                     | <b>2011-12 Budget</b>         |              |                     |
| TAXES AND SUBVENTIONS (Funds 01, 09, and 62)  |                               |              |                     |                               |              |                     |
| 1. Homeowners' Exemption (Object 8021)  | 380,592.56                    |              | 380,592.56          | 380,593.00                    |              | 380,593.00          |
| 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)   | 19,741,244.78                 |              | 19,741,244.78       | 20,160,519.00                 |              | 20,160,519.00       |
| 5. Unsecured Roll Taxes (Object 8042)   | 1,192,805.36                  |              | 1,192,805.36        | 1,188,448.00                  |              | 1,188,448.00        |
| 6. Prior Years' Taxes (Object 8043)   | 3,238,257.48                  |              | 3,238,257.48        | 3,238,257.00                  |              | 3,238,257.00        |
| 7. Supplemental Taxes (Object 8044)   | 188,586.37                    |              | 188,586.37          | 193,887.00                    |              | 193,887.00          |
| 8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)  | (4,569,943.56)                |              | (4,569,943.56)      | (4,813,123.00)                |              | (4,813,123.00)      |
| 9. Penalties and Int. from Delinquent Taxes (Object 8048)   | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 10. Other In-Lieu Taxes (Object 8082)   | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625)<br>(Only if not counted in redevelopment agency's limit)   | 3,893,684.74                  |              | 3,893,684.74        | 2,312,000.00                  |              | 2,312,000.00        |
| 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<br>in Lieu of Property Taxes (Object 8096)   | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 16. TOTAL TAXES AND SUBVENTIONS<br>(Lines C1 through C15)   | 24,065,227.73                 | 0.00         | 24,065,227.73       | 22,660,581.00                 | 0.00         | 22,660,581.00       |
| OTHER LOCAL REVENUES (Funds 01, 09, and 62)   |                               |              |                     |                               |              |                     |
| 17. To General Fund from Bond Interest and Redemption<br>Fund (Excess debt service taxes) (Object 8914)   | 0.00                          |              | 0.00                | 0.00                          |              | 0.00                |
| 18. TOTAL LOCAL PROCEEDS OF TAXES<br>(Lines C16 plus C17)   | 24,065,227.73                 | 0.00         | 24,065,227.73       | 22,660,581.00                 | 0.00         | 22,660,581.00       |

|  | 2010-11 Calculations |              |                     | 2011-12 Calculations |              |                     |
|--|----------------------|--------------|---------------------|----------------------|--------------|---------------------|
|  | Extracted Data       | Adjustments* | Entered Data/Totals | Extracted Data       | Adjustments* | Entered Data/Totals |
| <b>EXCLUDED APPROPRIATIONS</b>   |                      |              |                     |                      |              |                     |
| 19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)                           |                      |              | 1,485,710.00        |                      |              | 1,517,721.00        |
| <b>OTHER EXCLUSIONS</b>  |                      |              |                     |                      |              |                     |
| 20. Americans with Disabilities Act  |                      |              |                     |                      |              |                     |
| 21. Unreimbursed Court Mandated Desegregation Costs  |                      |              |                     |                      |              |                     |
| 22. Other Unfunded Court-ordered or Federal Mandates   |                      |              |                     |                      |              |                     |
| 23. TOTAL EXCLUSIONS (Lines C19 through C22)   |                      |              | 1,485,710.00        |                      |              | 1,517,721.00        |
| <b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>   |                      |              |                     |                      |              |                     |
| 24. Revenue Limit State Aid - Current Year (Object 8011)   | 89,022,933.00        |              | 89,022,933.00       | 84,703,621.00        |              | 84,703,621.00       |
| 25. Revenue Limit State Aid - Prior Years (Object 8019)  | 226,643.00           |              | 226,643.00          | 0.00                 |              | 0.00                |
| 26. Supplemental Instruction - CY (Res. 0000, Object 8590)**   |                      |              | 0.00                |                      |              | 0.00                |
| 27. Supplemental Instruction - PY (Res. 0000, Object 8590)**   |                      |              | 0.00                |                      |              | 0.00                |
| 28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**   |                      |              | 0.00                |                      |              | 0.00                |
| 29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**   |                      |              | 0.00                |                      |              | 0.00                |
| 30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**  |                      |              | 0.00                |                      |              | 0.00                |
| 31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**  |                      |              | 0.00                |                      |              | 0.00                |
| 32. Charter Schs. Gen. Purpose Entitlement (Object 8015)   | 2,011,748.00         |              | 2,011,748.00        | 2,102,807.00         |              | 2,102,807.00        |
| 33. Charter Schs. Categorical Block Grant (Object 8590)**  |                      |              | 0.00                |                      |              | 0.00                |
| 34. Class Size Reduction, Grades K-3 (Object 8434)   | 4,141,288.00         |              | 4,141,288.00        | 3,343,662.00         |              | 3,343,662.00        |
| 35. Class Size Reduction, Grade 9 (Object 8590)**  |                      |              | 0.00                |                      |              | 0.00                |
| 36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)  | 95,402,612.00        | 0.00         | 95,402,612.00       | 90,150,090.00        | 0.00         | 90,150,090.00       |
| <b>ADD BACK TRANSFERS TO COUNTY</b>  |                      |              |                     |                      |              |                     |
| 37. County Office Funds Transfer (Form RL, Line 32)  | 411,123.00           |              | 411,123.00          | 410,710.00           |              | 410,710.00          |
| 38. TOTAL STATE AID (Lines C36 plus C37)   | 95,813,735.00        | 0.00         | 95,813,735.00       | 90,560,800.00        | 0.00         | 90,560,800.00       |
| <b>DATA FOR INTEREST CALCULATION</b>   |                      |              |                     |                      |              |                     |
| 39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)  | 178,717,793.07       |              | 178,717,793.07      | 171,998,583.00       |              | 171,998,583.00      |
| 40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)   | 214,059.20           |              | 214,059.20          | 210,600.00           |              | 210,600.00          |
| <b>APPROPRIATIONS LIMIT CALCULATIONS</b>   |                      |              |                     |                      |              |                     |
| <b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>   |                      |              |                     |                      |              |                     |
| 1. Revised Prior Year Program Limit (Lines A1 plus A6)   |                      |              | 131,676,772.62      |                      |              | 128,011,352.14      |
| 2. Inflation Adjustment  |                      |              | 0.9746              |                      |              | 1.0251              |
| 3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)                                       |                      |              | 0.9975              |                      |              | 1.0043              |
| 4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)   |                      |              | 128,011,352.14      |                      |              | 131,788,702.16      |
| <b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>   |                      |              |                     |                      |              |                     |
| 5. Local Revenues Excluding Interest (Line C18)  |                      |              | 24,065,227.73       |                      |              | 22,660,581.00       |
| 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)         |                      |              | 2,537,780.40        |                      |              | 2,548,592.40        |
| b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)                           |                      |              | 95,813,735.00       |                      |              | 90,560,800.00       |
| c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)  |                      |              | 95,813,735.00       |                      |              | 90,560,800.00       |
| 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])                                |                      |              | 143,757.19          |                      |              | 138,801.46          |
| b. Total Local Proceeds of Taxes (Lines D5 plus D7a)   |                      |              | 24,208,984.92       |                      |              | 22,799,382.46       |
| 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) |                      |              | 95,813,735.00       |                      |              | 90,560,800.00       |
| 9. Total Appropriations Subject to the Limit   |                      |              |                     |                      |              |                     |
| a. Local Revenues (Line D7b)   |                      |              | 24,208,984.92       |                      |              |                     |
| b. State Subventions (Line D8)   |                      |              | 95,813,735.00       |                      |              |                     |
| c. Less: Excluded Appropriations (Line C23)  |                      |              | 1,485,710.00        |                      |              |                     |
| d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)  |                      |              | 118,537,009.92      |                      |              |                     |





**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) 6,220,746.43
- 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) 133,680,002.74

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.65%

**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<br>(Functions 7200-7600, objects 1000-5999, minus Line B9)                            | 6,735,517.77  |
| 2. Centralized Data Processing, less portion charged to restricted resources or specific goals<br>(Function 7700, objects 1000-5999, minus Line B10)                                  | 2,099,311.66  |
| 3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999,<br>goals 0000 and 9000, objects 5000-5999)  | 64,024.50     |
| 4. Staff Relations and Negotiations (Function 7120, resources 0000-1999,<br>goals 0000 and 9000, objects 1000-5999)   | 0.00          |
| 5. Plant Maintenance and Operations (portion relating to general administrative offices only)<br>(Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)           | 702,796.06    |
| 6. Facilities Rents and Leases (portion relating to general administrative offices only)<br>(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)  | 9,601,649.99  |
| 9. Carry-Forward Adjustment (Part IV, Line F)   | 626,404.67    |
| 10. Total Adjusted Indirect Costs (Line A8 plus Line A9)  | 10,228,054.66 |

**B. Base Costs**

|   |                |
|---|----------------|
| 1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)   | 99,410,089.90  |
| 2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)  | 19,449,077.90  |
| 3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)  | 17,555,926.85  |
| 4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)  | 1,806,954.20   |
| 5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)  | 72,843.28      |
| 6. Enterprise (Function 6000, objects 1000-5999 except 5100)  | 413.10         |
| 7. Board and Superintendent (Functions 7100-7180, objects 1000-5999,<br>minus Part III, Line A4)  | 1,089,513.02   |
| 8. External Financial Audit - Single Audit and Other (Functions 7190-7191,<br>objects 5000-5999, minus Part III, Line A3)   | 0.00           |
| 9. Other General Administration (portion charged to restricted resources or specific goals only)<br>(Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600,<br>resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999) | 651,829.06     |
| 10. Centralized Data Processing (portion charged to restricted resources or specific goals only)<br>(Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals<br>except 0000 and 9000, objects 1000-5999)             | 14,958.63      |
| 11. Plant Maintenance and Operations (all except portion relating to general administrative offices)<br>(Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)   | 14,411,097.65  |
| 12. Facilities Rents and Leases (all except portion relating to general administrative offices)<br>(Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)  | 266,950.00     |
| 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)  | 596,340.71     |
| 15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 1,482,161.56   |
| 16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)  | 7,934,117.03   |
| 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)   | 164,742,272.89 |

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

**(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18)

5.83%

**D. Preliminary Proposed Indirect Cost Rate**

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

(Line A10 divided by Line B18)

6.21%



**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.

|  |                       |
|--|-----------------------|
| <b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>  | <u>9,601,649.99</u>   |
| <b>B. Carry-forward adjustment from prior year(s)</b>  |                       |
| 1. Carry-forward adjustment from the second prior year   | <u>(441,595.58)</u>   |
| 2. Carry-forward adjustment amount deferred from prior year(s), if any   | <u>0.00</u>           |
| <b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>   |                       |
| 1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.18%) times Part III, Line B18); zero if negative   | <u>626,404.67</u>     |
| 2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.18%) times Part III, Line B18); zero if positive  | <u>0.00</u>           |
| <b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>   | <u>626,404.67</u>     |
| <b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>   |                       |
| Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate. |                       |
| Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:  | <u>not applicable</u> |
| Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:   | <u>not applicable</u> |
| Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:  | <u>not applicable</u> |
| LEA request for Option 1, Option 2, or Option 3  | <u>1</u>              |
| <b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>  | <u>626,404.67</u>     |

Approved indirect cost rate: 5.18%  
Highest rate used in any program: 5.18%

| <b>Fund</b> | <b>Resource</b> | <b>Eligible Expenditures<br/>(Objects 1000-5999<br/>except Object 5100)</b> | <b>Indirect Costs Charged<br/>(Objects 7310 and 7350)</b> | <b>Rate<br/>Used</b> |
|-------------|-----------------|---|---|----------------------|
| 01          | 3010            | 3,891,965.13  | 201,636.81  | 5.18%                |
| 01          | 3011            | 142,120.76  | 7,361.86  | 5.18%                |
| 01          | 3030            | 339,746.78  | 11,891.14   | 3.50%                |
| 01          | 3200            | 6,184,434.53  | 320,353.71  | 5.18%                |
| 01          | 3310            | 3,946,961.40  | 204,452.60  | 5.18%                |
| 01          | 3311            | 7,219.05  | 373.95  | 5.18%                |
| 01          | 3313            | 2,052,559.16  | 106,322.56  | 5.18%                |
| 01          | 3314            | 12,108.77   | 627.23  | 5.18%                |
| 01          | 3315            | 70,471.57   | 3,650.43  | 5.18%                |
| 01          | 3319            | 74,914.83   | 3,880.57  | 5.18%                |
| 01          | 3320            | 162,621.22  | 8,423.78  | 5.18%                |
| 01          | 3324            | 110,758.57  | 5,737.30  | 5.18%                |
| 01          | 3345            | 1,371.93  | 71.07   | 5.18%                |
| 01          | 3550            | 125,949.46  | 6,297.42  | 5.00%                |
| 01          | 3710            | 67,984.20   | 1,359.68  | 2.00%                |
| 01          | 4035            | 859,161.40  | 44,504.56   | 5.18%                |
| 01          | 4036            | 21,250.00   | 1,100.75  | 5.18%                |
| 01          | 4045            | 40,248.54   | 2,084.87  | 5.18%                |
| 01          | 4047            | 90,689.29   | 4,697.71  | 5.18%                |
| 01          | 4110            | 7,976.51  | 413.18  | 5.18%                |
| 01          | 4124            | 91,735.00   | 4,586.75  | 5.00%                |
| 01          | 4203            | 299,492.31  | 5,989.85  | 2.00%                |
| 01          | 4510            | 10,962.86   | 548.14  | 5.00%                |
| 01          | 4810            | 120,127.78  | 5,761.11  | 4.80%                |
| 01          | 5210            | 991,843.06  | 45,612.06   | 4.60%                |
| 01          | 5640            | 542,578.98  | 28,076.54   | 5.17%                |
| 01          | 6010            | 2,411,293.60  | 120,564.68  | 5.00%                |
| 01          | 6286            | 69,247.92   | 3,586.97  | 5.18%                |
| 01          | 6520            | 70,439.25   | 3,648.75  | 5.18%                |
| 01          | 6530            | 10,892.76   | 564.24  | 5.18%                |
| 01          | 6535            | 7,932.12  | 410.88  | 5.18%                |
| 01          | 6660            | 3,459.63  | 179.21  | 5.18%                |
| 01          | 6690            | 130,004.86  | 6,734.25  | 5.18%                |
| 01          | 7090            | 2,314,166.23  | 69,424.99   | 3.00%                |
| 01          | 7091            | 128,316.12  | 3,849.48  | 3.00%                |
| 01          | 7230            | 5,770,238.30  | 298,898.34  | 5.18%                |
| 01          | 7240            | 2,312,592.31  | 119,792.28  | 5.18%                |
| 01          | 7810            | 304,976.89  | 14,512.39   | 4.76%                |
| 01          | 8150            | 2,757,777.99  | 141,198.00  | 5.12%                |
| 01          | 9010            | 607,511.00  | 17,143.93   | 2.82%                |
| 09          | 3200            | 45,287.46   | 2,345.89  | 5.18%                |
| 12          | 6050            | 186,999.78  | 9,686.59  | 5.18%                |

| Hemet Unified<br>Riverside County |      | Unaudited Actuals<br>2010-11 Unaudited Actuals<br>Exhibit A: Indirect Cost Rates Charged to Programs |            | 33 67082 0000000<br>Form ICR |  |
|-----------------------------------|------|--|------------|------------------------------|--|
| 12                                | 6052 | 7,130.63   | 369.37     | 5.18%                        |  |
| 12                                | 6055 | 713,932.59   | 36,981.71  | 5.18%                        |  |
| 12                                | 6105 | 377,671.80   | 19,563.40  | 5.18%                        |  |
| 13                                | 5310 | 7,934,117.03   | 352,275.00 | 4.44%                        |  |

| Description  | Object Codes                          | Lottery:<br>Unrestricted<br>(Resource 1100) | Transferred to<br>Other<br>Resources for<br>Expenditure | Lottery:<br>Instructional<br>Materials<br>(Resource 6300)* | Totals       |
|--|---------------------------------------|---|---|--|--------------|
| <b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>                                |                                       |   |   |  |              |
| 1. Adjusted Beginning Fund Balance   | 9791-9795                             | 2,973,799.65                                |   | 209,611.34   | 3,183,410.99 |
| 2. State Lottery Revenue   | 8560                                  | 2,465,232.81                                |   | 390,779.95   | 2,856,012.76 |
| 3. Other Local Revenue   | 8600-8799                             | 246.62                                      |   | 0.00   | 246.62       |
| 4. Transfers from Funds of<br>Lapsed/Reorganized Districts                     | 8965                                  | 0.00  |   | 0.00   | 0.00         |
| 5. Contributions from Unrestricted<br>Resources (Total must be zero)           | 8980                                  | (4,459,424.26)                              | 4,459,424.26  |  | 0.00         |
| 6. Total Available<br>(Sum Lines A1 through A5)                                |                                       | 979,854.82                                  | 4,459,424.26  | 600,391.29   | 6,039,670.37 |
| <b>B. EXPENDITURES AND OTHER FINANCING USES</b>                                |                                       |   |   |  |              |
| 1. Certificated Salaries:  | 1000-1999                             | 10,728.61                                   | 3,981,629.00  |  | 3,992,357.61 |
| 2. Classified Salaries:  | 2000-2999                             | 5,168.80                                    | 0.00  |  | 5,168.80     |
| 3. Employee Benefits:  | 3000-3999                             | 1,654.93                                    | 477,795.26  |  | 479,450.19   |
| 4. Books and Supplies  | 4000-4999                             | 211,094.67                                  |   | 0.00   | 211,094.67   |
| 5. a. Services and Other Operating<br>Expenditures (Resource 1100)             | 5000-5999                             | 229,394.14                                  |   |  | 229,394.14   |
| b. Services and Other Operating<br>Expenditures (Resource 6300)                | 5000-5999, except<br>5100, 5710, 5800 |   |   |  |              |
| c. Duplicating Costs for<br>Instructional Materials<br>(Resource 6300)         | 5100, 5710, 5800                      |   |   |  |              |
| 6. Capital Outlay  | 6000-6999                             | 1,780.08                                    |   |  | 1,780.08     |
| 7. Tuition   | 7100-7199                             | 0.00  |   |  | 0.00         |
| 8. Interagency Transfers Out   |                                       |   |   |  |              |
| a. To Other Districts, County<br>Offices, and Charter Schools                  | 7211,7212,7221,<br>7222,7281,7282     | 0.00  |   |  | 0.00         |
| b. To JPAs and All Others  | 7213,7223,<br>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<br>(Sum Lines B1 through B11 ) |                                       | 459,821.23                                  | 4,459,424.26  | 0.00   | 4,919,245.49 |
| <b>C. ENDING BALANCE</b>   |                                       |   |   |  |              |
| (Must equal Line A6 minus Line B12)  | 979Z                                  | 520,033.59                                  | 0.00  | 600,391.29   | 1,120,424.88 |
| <b>D. COMMENTS:</b>  |                                       |   |   |  |              |

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

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

| Section I - Expenditures   | Funds 01, 09, and 62  |                                       |   | 2010-11 Expenditures |
|--|---|---------------------------------------|---|----------------------|
|  | Goals   | Functions                             | Objects                                       |                      |
| A. Total state, federal, and local expenditures (all resources)  | All   | All                                   | 1000-7999                                     | 174,120,200.06       |
| B. Less all federal expenditures not allowed for MOE<br>(Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405) | All   | All                                   | 1000-7999                                     | 21,949,512.93        |
| C. Less state and local expenditures not allowed for MOE:<br>(All resources, except federal as identified in Line B)                     |   |                                       |   |                      |
| 1. Community Services  | All   | 5000-5999                             | 1000-7999<br>except<br>3801-3802              | 72,788.21            |
| 2. Capital Outlay  | All except<br>7100-7199   | All except<br>5000-5999               | 6000-6999                                     | 1,106,091.38         |
| 3. Debt Service  | All   | 9100                                  | 5400-5450,<br>5800, 7430-<br>7439             | 4,871,670.01         |
| 4. Other Transfers Out   | All   | 9200                                  | 7200-7299                                     | 0.00                 |
| 5. Interfund Transfers Out   | All   | 9300                                  | 7600-7629                                     | 2,367,131.00         |
| 6. All Other Financing Uses  | All   | 9100<br>9200                          | 7699<br>7651                                  | 0.00                 |
| 7. Nonagency   | 7100-7199   | All except<br>5000-5999,<br>9000-9999 | 1000-7999<br>except<br>3801-3802              | 835,655.03           |
| 8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)                            | All   | All                                   | 8710  | 0.00                 |
| 9. PERS Reduction  | All   | All                                   | 3801-3802                                     | 360,814.51           |
| 10. Supplemental expenditures made as a result of a<br>Presidentially declared disaster  | Manually entered. Must not include<br>expenditures in lines B, C1-C9, D1, or<br>D2. |                                       |   |                      |
| 11. Total state and local expenditures not<br>allowed for MOE calculation<br>(Sum lines C1 through C10)                                  |   |                                       |   | 9,614,150.14         |
| D. Plus additional MOE expenditures:   |   |                                       |   |                      |
| 1. Expenditures to cover deficits for food services<br>(Funds 13 and 61) (If negative, then zero)  | All   | All                                   | 1000-7143,<br>7300-7439<br>minus<br>8000-8699 | 0.00                 |
| 2. Expenditures to cover deficits for student body activities  | Manually entered. Must not include<br>expenditures in lines A or D1.                |                                       |   |                      |
| E. Total expenditures before adjustments<br>(Line A minus lines B and C11, plus lines D1 and D2)   |   |                                       |   | 142,556,536.99       |
| F. Charter school expenditure adjustments (From Section V)   |   |                                       |   | 0.00                 |
| G. Total expenditures subject to MOE (Line E plus Line F)  |   |                                       |   | 142,556,536.99       |

| <b>Section II - Expenditures Per ADA</b>   |                | <b>2010-11<br/>Annual ADA/<br/>Exps. Per ADA</b> |
|--|----------------|--|
| A. Average Daily Attendance<br>(Form A, Annual ADA column, lines 3, 6, and 26)   |                | 20,943.85  |
| B. Supplemental Instructional Hours converted to ADA<br>(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)   |                | 20,943.85  |
| D. Charter school ADA adjustments (From Section V)   |                | 0.00   |
| E. Adjusted total ADA (Lines C plus D)   |                | 20,943.85  |
| F. Expenditures per ADA (Line I.G divided by Line II.E)  |                | 6,806.61   |
| <b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>   | <b>Total</b>   | <b>Per ADA</b>                                   |
| 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.) | 151,144,985.90 | 7,197.13   |
| 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)  | 151,144,985.90 | 7,197.13   |
| B. Required effort (Line A.2 times 90%)  | 136,030,487.31 | 6,477.42   |
| C. Current year expenditures (Line I.G and Line II.F)  | 142,556,536.99 | 6,806.61   |
| D. MOE deficiency amount, if any (Line B minus Line C)<br>(If negative, then zero)   | 0.00           | 0.00   |
| E. MOE determination<br>(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<br>(Line D divided by Line B)<br>(Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)  | 0.00%          | 0.00%  |

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

| SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)  | Funds 01, 09, and 62   |                                 |                            | 2010-11 Expenditures |
|---|--|---------------------------------|----------------------------|----------------------|
|   | Goals  | Functions                       | Objects                    |                      |
| A. Expenditures available to apply to deficiency:   |  |                                 |                            |                      |
| 1. All Resource 3200 and/or Resource 3205 Expenditures  | All  | All                             | 1000-7999                  | 6,594,217.72         |
| 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                  | 41,796.13            |
| 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<br>9200                    | 7699<br>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                  | 4,200.19             |
| 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)                               |  |                                 |                            | 45,996.32            |
| 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) |  |                                 |                            | 6,548,221.40         |

| <b>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)</b>  |                |                |
|---|----------------|----------------|
| <b>Aggregate Expenditures/Per ADA Expenditures</b>  | <b>Total</b>   | <b>Per ADA</b> |
| B. MOE deficiency amount if MOE not met<br>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)<br>(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)  | 142,556,536.99 |                |
| E. Total expenditures per ADA, with adjustments, Col 2<br>(Col 1 Line IV.D divided by Line II.E)  |                | 6,806.61       |
| F. Adjusted MOE expenditures deficiency amount, Col 1<br>(Line IV.B minus Line IV.C)  | 0.00           |                |
| G. Adjusted MOE per pupil expenditure deficiency amount, Col 2<br>(Line III.B minus IV.E) (If negative, then zero)  |                | 0.00           |
| H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment.<br>(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.<br>Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B)<br>(Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages) | 0.00%          | 0.00%          |



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

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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) |
| <b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>                        | 592,596.18   | 1,967,353.04   | 11,429,876.34                         | 4,803,723.43  | 15,139,098.97  | 224,800.00                                  | 6,025,980.58                         |
| <b>B. Enter Allocation Factor(s) by Goal:</b><br>(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.) | FTE Factor(s)  | FTE Factor(s)  | FTE Factor(s)                         | FTE Factor(s)                                       | CU Factor(s)   | CU Factor(s)                                | PT Factor(s)                         |
| <b>Instructional Goals Description</b>  |  |  |                                       |   |  |   |                                      |
| 0001 Pre-Kindergarten   | 4.75   | 4.75   | 4.75                                  | 4.75  | 11.00  |   |                                      |
| 1110 Regular Education, K-12  | 732.60   | 732.60   | 732.60                                | 732.60  | 974.30   | 10.00                                       | 1,455.00                             |
| 3100 Alternative Schools  |  |  |                                       |   |  |   |                                      |
| 3200 Continuation Schools   | 18.00  | 18.00  | 18.00                                 | 18.00   | 20.00  |   |                                      |
| 3300 Independent Study Centers  | 21.50  | 21.50  | 21.50                                 | 21.50   | 20.00  |   |                                      |
| 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  | 1.20   | 1.20   | 1.20                                  | 1.20  |  |   |                                      |
| 4850 Migrant Education  |  |  |                                       |   |  |   |                                      |
| 5000-5999 Special Education (allocated to 5001)   | 141.93   | 141.93   | 141.93                                | 141.93  | 80.00  |   | 359.00                               |
| 6000 ROC/P  |  |  |                                       |   |  |   |                                      |
| <b>Other Goals Description</b>  |  |  |                                       |   |  |   |                                      |
| 7110 Nonagency - Educational  | 6.75   | 6.75   | 6.75                                  | 6.75  |  |   |                                      |
| 7150 Nonagency - Other  | 1.00   | 1.00   | 1.00                                  | 1.00  |  |   |                                      |
| 8100 Community Services   |  |  |                                       |   |  |   |                                      |
| 8500 Child Care and Development Services  |  |  |                                       |   | 13.35  |   |                                      |
| <b>Other Funds Description</b>  |  |  |                                       |   |  |   |                                      |
| -- Adult Education (Fund 11)  |  |  |                                       |   | 3.00   |   |                                      |
| -- Child Development (Fund 12)  | 8.88   | 8.88   | 8.88                                  | 8.88  | 11.00  |   |                                      |
| -- Cafeteria (Funds 13 & 61)  |  |  |                                       |   | 17.59  |   |                                      |
| <b>C. Total Allocation Factors</b>  | 936.61   | 936.61   | 936.61                                | 936.61  | 1,150.24   | 10.00                                       | 1,814.00                             |

Unaudited Actuals  
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| Goal                       | Program/Activity  | ----- Direct Costs -----                     |  |                                      | Central Admin<br>Costs<br>(col. 3 x Sch. CAC line E)<br>Column 4 | Other Costs<br>(Schedule OC)<br>Column 5 | Total Costs by<br>Program<br>(col. 3 + 4 + 5)<br>Column 6 |
|----------------------------|---|--|--|--------------------------------------|--|--|---|
|                            |   | Direct Charged<br>(Schedule DCC)<br>Column 1 | Allocated<br>(Schedule AC)<br>Column 2 | Subtotal<br>(col. 1 + 2)<br>Column 3 |  |  |   |
| <b>Instructional Goals</b> |   |  |  |                                      |  |  |   |
| 0001                       | Pre-Kindergarten  | 649,213.57                                   | 240,089.68                             | 889,303.25                           | 57,855.20  | 947,158.45                               |   |
| 1110                       | Regular Education, K-12   | 77,501,455.01                                | 32,581,625.64                          | 110,083,080.65                       | 7,161,649.70   | 117,244,730.35                           |   |
| 3100                       | Alternative Schools   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 3200                       | Continuation Schools  | 2,819,278.14                                 | 624,412.76                             | 3,443,690.90                         | 224,035.41   | 3,667,726.31                             |   |
| 3300                       | Independent Study Centers   | 2,534,308.74                                 | 694,642.01                             | 3,228,950.75                         | 210,065.11   | 3,439,015.86                             |   |
| 3400                       | Opportunity Schools   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 3550                       | Community Day Schools   | 130,692.12                                   | 0.00                                   | 130,692.12                           | 8,502.41   | 139,194.53                               |   |
| 3700                       | Specialized Secondary Programs  | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 3800                       | Vocational Education  | 144,716.78                                   | 0.00                                   | 144,716.78                           | 9,414.81   | 154,131.59                               |   |
| 4110                       | Regular Education, Adult  | 2,100.00                                     | 0.00                                   | 2,100.00                             | 136.62   | 2,236.62                                 |   |
| 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   | 1,343,927.97                                 | 24,078.59                              | 1,368,006.56                         | 88,998.09  | 1,457,004.65                             |   |
| 4850                       | Migrant Education   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| 5000-5999                  | Special Education   | 29,075,223.53                                | 5,093,404.32                           | 34,168,627.85                        | 2,222,900.58   | 36,391,528.43                            |   |
| 6000                       | Regional Occupational Ctr/Prg (ROC/P)   | 0.00   | 0.00                                   | 0.00                                 | 0.00   | 0.00                                     |   |
| <b>Other Goals</b>         |   |  |  |                                      |  |  |   |
| 7110                       | Nonagency - Educational   | 1,822,579.96                                 | 135,442.13                             | 1,958,022.09                         | 127,382.59   | 2,085,404.68                             |   |
| 7150                       | Nonagency - Other   | 105,365.80                                   | 20,065.49                              | 125,431.29                           | 8,160.15   | 133,591.44                               |   |
| 8100                       | Community Services  | 73,097.69                                    | 0.00                                   | 73,097.69                            | 4,755.50   | 77,853.19                                |   |
| 8500                       | Child Care and Development Services   | 0.00   | 175,708.52                             | 175,708.52                           | 11,431.03  | 187,139.55                               |   |
| <b>Other Costs</b>         |   |  |  |                                      |  |  |   |
| ----                       | Food Services   |  |  |                                      |  | 41,462.90                                | 41,462.90   |
| ----                       | Enterprise  |  |  |                                      |  | 413.10                                   | 413.10  |
| ----                       | Facilities Acquisition & Construction   |  |  |                                      |  | 67,614.62                                | 67,614.62   |
| ----                       | Other Outgo   |  |  |                                      |  | 7,244,235.42                             | 7,244,235.42  |
| <b>Other Funds</b>         | Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E) |  | 593,959.34                             | 593,959.34                           | 690,029.75   |  | 1,283,989.09  |
| ----                       | Indirect Costs Charged to Other Funds (Funds 01, 09, 62, Functions 7200-7600, Object 7350)              |  |  |                                      | (444,230.77)   |  | (444,230.77)  |
| ----                       | <b>Total General Fund and Charter Schools Funds Expenditures</b>  | 116,201,959.31                               | 40,183,428.48                          | 156,385,387.79                       | 10,381,086.18  | 7,353,726.04                             | 174,120,200.01  |

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General Fund and Charter Schools Funds  
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Schedule of Direct Charged Costs (DCC)

| Goal                              | Type of Program                     | Instruction<br>(Functions 1000-1999) | Instructional Supervision and Administration<br>(Functions 2100-2200) | Library, Media, Technology and Other Instructional Resources<br>(Functions 2420-2495) | School Administration<br>(Function 2700) | Pupil Support Services<br>(Functions 3110-3160 and 3900) | Pupil Transportation<br>(Function 3600) | Ancillary Services<br>(Functions 4000-4999) | Community Services<br>(Functions 5000-5999) | General Administration<br>(Functions 7000-7999, except 7210)* | Plant Maintenance and Operations<br>(Functions 8100-8400) | Facilities Rents and Leases<br>(Function 8700) | Total          |
|-----------------------------------|-------------------------------------|--------------------------------------|---|---|--|--|---|---|---|---|---|--|----------------|
| <b>Instructional Goals</b>        |                                     |                                      |   |   |  |  |   |   |   |   |   |  |                |
| 0001                              | Pre-Kindergarten                    | 413,779.38                           | 53,040.38   | 55,319.89   | 76,501.56                                | 38,229.08  | 0.00                                    | 0.00  |   |   | 12,343.28   | 0.00   | 649,213.57     |
| 1110                              | Regular Education, K-12             | 73,409,337.43                        | 1,670,279.40  | 1,273,084.00  | 41,451.38                                | 110,738.76   | 0.00                                    | 995,466.41                                  |   |   | 1,097.63  | 0.00   | 77,501,455.01  |
| 3100                              | Alternative Schools                 | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00           |
| 3200                              | Continuation Schools                | 2,505,088.27                         | 48.80   | 17,110.44   | 276,223.24                               | 15,547.61  | 0.00                                    | 0.00  |   |   | 5,259.78  | 0.00   | 2,819,278.14   |
| 3300                              | Independent Study Centers           | 1,953,616.59                         | 2,858.40  | 46,069.74   | 452,398.62                               | 77,180.42  | 0.00                                    | 0.00  |   |   | 2,184.97  | 0.00   | 2,534,308.74   |
| 3400                              | Opportunity Schools                 | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00           |
| 3550                              | Community Day Schools               | 123,673.00                           | 0.00  | 0.00  | 7,019.12                                 | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 130,692.12     |
| 3700                              | Specialized Secondary Programs      | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00           |
| 3800                              | Vocational Education                | 140,772.99                           | 1,225.04  | 399.15  | 222.87                                   | 0.00   | 0.00                                    | 0.00  |   |   | 2,096.73  | 0.00   | 144,716.78     |
| 4110                              | Regular Education, Adult            | 0.00                                 | 0.00  | 0.00  | 2,100.00                                 | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 2,100.00       |
| 4610                              | Adult Independent Study Centers     | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00           |
| 4620                              | Adult Correctional Education        | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00           |
| 4630                              | Adult Vocational Education          | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00           |
| 4760                              | Bilingual                           | 890,398.82                           | 347,676.75  | 2,977.72  | 18,577.81                                | 84,296.87  | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 1,343,927.97   |
| 4850                              | Migrant Education                   | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00           |
| 5000-5999                         | Special Education                   | 20,877,441.87                        | 968,662.12  | 0.00  | 9,509.84                                 | 4,140,698.80   | 2,996,202.27                            | 3,401.68                                    |   |   | 37,156.95   | 42,150.00                                      | 29,075,223.53  |
| 6000                              | ROC/P                               | 0.00                                 | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    | 0.00  |   |   | 0.00  | 0.00   | 0.00           |
| <b>Other Goals</b>                |                                     |                                      |   |   |  |  |   |   |   |   |   |  |                |
| 7110                              | Nonagency - Educational             | 590,676.45                           | 119,441.17  | 91,750.81   | 164,175.63                               | 20,913.79  | 1,750.00                                | 808,086.11                                  | 0.00  | 0.00  | 25,786.00   | 0.00   | 1,822,579.96   |
| 7150                              | Nonagency - Other                   | 78,628.28                            | 11,816.50   | 8,711.37  | 3,088.25                                 | 1,860.89   | 0.00                                    |   | 0.00  | 102.93  | 1,157.58  | 0.00   | 105,365.80     |
| 8100                              | Community Services                  |                                      | 0.00  | 0.00  | 0.00                                     | 0.00   | 0.00                                    |   | 72,843.28                                   | 0.00  | 254.41  | 0.00   | 73,097.69      |
| 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           |
| <b>Total Direct Charged Costs</b> |                                     | 100,983,413.08                       | 3,175,048.56  | 1,495,423.12  | 1,051,268.32                             | 4,489,466.22   | 2,997,952.27                            | 1,806,954.20                                | 72,843.28                                   | 102.93  | 87,337.33   | 42,150.00                                      | 116,201,959.31 |

\* Functions 7100-7199 for goals 8100 and 8500

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

| Goal                                 | Type of Program                       | Allocated Support Costs (Based on factors input on Form PCRAF) |                 |                    | Total         |
|--------------------------------------|---------------------------------------|--|-----------------|--------------------|---------------|
|                                      |                                       | Full-Time Equivalents  | Classroom Units | Pupils Transported |               |
| <b>Instructional Goals</b>           |                                       |  |                 |                    |               |
| 0001                                 | Pre-Kindergarten                      | 95,311.12  | 144,778.56      | 0.00               | 240,089.68    |
| 1110                                 | Regular Education, K-12               | 14,699,986.10  | 13,048,231.74   | 4,833,407.80       | 32,581,625.64 |
| 3100                                 | Alternative Schools                   | 0.00   | 0.00            | 0.00               | 0.00          |
| 3200                                 | Continuation Schools                  | 361,179.02   | 263,233.74      | 0.00               | 624,412.76    |
| 3300                                 | Independent Study Centers             | 431,408.27   | 263,233.74      | 0.00               | 694,642.01    |
| 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                             | 24,078.59  | 0.00            | 0.00               | 24,078.59     |
| 4850                                 | Migrant Education                     | 0.00   | 0.00            | 0.00               | 0.00          |
| 5000-5999                            | Special Education (allocated to 5001) | 2,847,896.57   | 1,052,934.97    | 1,192,572.78       | 5,093,404.32  |
| 6000                                 | ROC/P                                 | 0.00   | 0.00            | 0.00               | 0.00          |
| <b>Other Goals</b>                   |                                       |  |                 |                    |               |
| 7110                                 | Nonagency - Educational               | 135,442.13   | 0.00            | 0.00               | 135,442.13    |
| 7150                                 | Nonagency - Other                     | 20,065.49  | 0.00            | 0.00               | 20,065.49     |
| 8100                                 | Community Services                    | 0.00   | 0.00            | 0.00               | 0.00          |
| 8500                                 | Child Care and Development Svcs.      | 0.00   | 175,708.52      | 0.00               | 175,708.52    |
| <b>Other Funds</b>                   |                                       |  |                 |                    |               |
| --                                   | Adult Education (Fund 11)             |  | 39,485.06       |                    | 39,485.06     |
| --                                   | Child Development (Fund 12)           | 178,181.64   | 144,778.56      | 0.00               | 322,960.20    |
| --                                   | Cafeteria (Funds 13 and 61)           |  | 231,514.08      |                    | 231,514.08    |
| <b>Total Allocated Support Costs</b> |                                       | 18,793,548.93  | 15,363,898.97   | 6,025,980.58       | 40,183,428.48 |

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

|  |  |                |
|--|--|----------------|
| <b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>             |  |                |
| 1  | Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)  | 1,089,513.02   |
| 2  | External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999) | 64,024.50      |
| 3  | Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999) | 7,422,901.90   |
| 4  | Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)                    | 2,248,877.52   |
| 5  | Total Central Administration Costs in General Fund and Charter Schools Funds                                       | 10,825,316.94  |
| <b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>       |  |                |
| 1  | Total Direct Charged Costs (from Form PCR, Column 1, Total)  | 116,201,959.31 |
| 2  | Total Allocated Costs (from Form PCR, Column 2, Total)   | 40,183,428.48  |
| 3  | Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds                                 | 156,385,387.79 |
| <b>C. Direct Charged Costs in Other Funds</b>  |  |                |
| 1  | Adult Education (Fund 11, Objects 1000-5999, except 5100)  | 596,340.71     |
| 2  | Child Development (Fund 12, Objects 1000-5999, except 5100)  | 1,482,161.56   |
| 3  | Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)  | 7,934,117.03   |
| 4  | Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)   | 0.00           |
| 5  | Total Direct Charged Costs in Other Funds  | 10,012,619.30  |
| <b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>                                 |  | 166,398,007.09 |
| <b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b> |  | 6.51%          |

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

| Type of Activity   | Food Services<br>(Function 3700) | Enterprise<br>(Function 6000) | Facilities Acquisition &<br>Construction<br>(Function 8500) | Other Outgo<br>(Functions 9000-9999) | Total        |
|--|----------------------------------|-------------------------------|---|--------------------------------------|--------------|
| Food Services<br>(Objects 1000-5999, 6400, and 6500)         | 41,462.90                        |                               |   |                                      | 41,462.90    |
| Enterprise<br>(Objects 1000-5999, 6400, and 6500)            |                                  | 413.10                        |   |                                      | 413.10       |
| Facilities Acquisition & Construction<br>(Objects 1000-6500) |                                  |                               | 67,614.62   |                                      | 67,614.62    |
| Other Outgo<br>(Objects 1000-7999)                           |                                  |                               |   | 7,244,235.42                         | 7,244,235.42 |
| <b>Total Other Costs</b>                                     | 41,462.90                        | 413.10                        | 67,614.62   | 7,244,235.42                         | 7,353,726.04 |





| Description  | Principal Appt. Software Data ID | 2010-11 Unaudited Actuals | 2011-12 Budget |
|--|----------------------------------|---------------------------|----------------|
| <b>BASE REVENUE LIMIT PER ADA</b>  |                                  |                           |                |
| 1. Base Revenue Limit per ADA (prior year)   | 0025                             | 6,383.80                  | 6,358.80       |
| 2. Inflation Increase  | 0041                             | (25.00)                   | 143.00         |
| 3. All Other Adjustments   | 0042, 0525, 0719                 | 135.86                    | 138.90         |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA<br>(Sum Lines 1 through 3)  | 0024                             | 6,494.66                  | 6,640.70       |
| <b>REVENUE LIMIT SUBJECT TO DEFICIT</b>  |                                  |                           |                |
| 5. Total Base Revenue Limit  |                                  |                           |                |
| a. Base Revenue Limit per ADA (from Line 4)  | 0024                             | 6,494.66                  | 6,640.70       |
| b. Revenue Limit ADA   | 0033                             | 20,717.90                 | 20,744.27      |
| c. Total Base Revenue Limit (Line 5a times Line 5b)  | 0269                             | 134,555,716.41            | 137,756,473.79 |
| 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<br>5c through 11, plus Line 13, minus Lines 12 and 14) | 0082                             | 134,555,716.41            | 137,756,473.79 |
| <b>DEFICIT CALCULATION</b>   |                                  |                           |                |
| 16. Deficit Factor   | 0281                             | 0.82037                   | 0.80246        |
| 17. TOTAL DEFICITED REVENUE LIMIT<br>(Line 15 times Line 16)   | 0284                             | 110,385,473.07            | 110,544,059.96 |
| <b>OTHER REVENUE LIMIT ITEMS</b>   |                                  |                           |                |
| 18. Unemployment Insurance Revenue   | 0060                             | 830,313.00                | 1,750,201.00   |
| 19. Less: Longer Day/Year Penalty  | 0287                             |                           |                |
| 20. Less: Excess ROC/P Reserves Adjustment   | 0288                             |                           |                |
| 21. Less: PERS Reduction   | 0195                             | 430,199.00                | 347,046.00     |
| 22. PERS Safety Adjustment/SFUSD PERS Adjustment   | 0205, 0654                       |                           |                |
| 23. TOTAL, OTHER REVENUE LIMIT ITEMS<br>(Sum Lines 18 and 22, minus Lines 19 through 21)               | - - -                            | 400,114.00                | 1,403,155.00   |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)  | 0088                             | 110,785,587.07            | 111,947,214.96 |

| Description  | Principal Appt. Software Data ID | 2010-11 Unaudited Actuals | 2011-12 Budget |
|--|----------------------------------|---------------------------|----------------|
| <b>REVENUE LIMIT - LOCAL SOURCES</b>   |                                  |                           |                |
| 25. Property Taxes   | 0587, 0660                       | 21,743,022.00             | 20,348,581.00  |
| 26. Miscellaneous Funds  | 0588                             |                           |                |
| 27. Community Redevelopment Funds  | 0589                             | 22,788.00                 | 112,000.00     |
| 28. Less: Charter Schools In-lieu Taxes  | 0595                             | 414,279.00                | 473,306.00     |
| 29. TOTAL, REVENUE LIMIT - LOCAL SOURCES<br>(Sum Lines 25 through 27, minus Line 28)   | 0126                             | 21,351,531.00             | 19,987,275.00  |
| 30. Charter School General Purpose Block Grant Offset<br>(Unified Districts Only)  | 0293                             |                           |                |
| 31. STATE AID PORTION OF REVENUE LIMIT<br>(Sum Line 24, minus Lines 29 and 30.<br>If negative, then zero)                        | 0111                             | 89,434,056.07             | 91,959,939.96  |
| <b>OTHER ITEMS</b>   |                                  |                           |                |
| 32. Less: County Office Funds Transfer   | 0458                             | 411,123.00                | 410,710.00     |
| 33. Core Academic Program  | 9001                             |                           |                |
| 34. California High School Exit Exam   | 9002                             |                           |                |
| 35. Pupil Promotion and Retention Programs<br>(Retained and Recommended for Retention,<br>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<br>Pupil Transfer   | 0634, 0629                       |                           |                |
| 39. Basic Aid Supplement Charter School Adjustment   | 9018                             |                           |                |
| 40. All Other Adjustments  | ---                              |                           |                |
| 41. TOTAL, OTHER ITEMS<br>(Sum Lines 33 through 40, minus Line 32)   | ---                              | (411,123.00)              | (410,710.00)   |
| 42. TOTAL, STATE AID PORTION OF REVENUE<br>LIMIT (Sum Lines 31 and 41)<br>(This amount should agree with Object 8011)            | ---                              | 89,022,933.07             | 91,549,229.96  |
| 43. Less: Revenue Limit State Apportionment Receipts   | ---                              | 65,383,306.00             |                |
| 44. NET ACCRUAL TO STATE AID - REVENUE LIMIT<br>(Line 42 minus Line 43)  | ---                              | 23,639,627.07             |                |

|  |            |            |            |
|--|------------|------------|------------|
| <b>OTHER NON-REVENUE LIMIT ITEMS</b>   |            |            |            |
| 45. Core Academic Program  | 9001       | 355,748.00 | 361,689.00 |
| 46. California High School Exit Exam   | 9002       | 613,290.00 | 623,532.00 |
| 47. Pupil Promotion and Retention Programs<br>(Retained and Recommended for Retention,<br>and Low STAR and At Risk of Retention) | 9016, 9017 | 259,177.00 | 263,506.00 |
| 48. Apprenticeship Funding   | 0570       |            |            |
| 49. Community Day School Additional Funding  | 3103, 9007 | 181,054.00 |            |

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

| Description   | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|---|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|   | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 01 GENERAL FUND                                       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | (163,356.08)          | 0.00                       | (446,576.66)          |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 993,102.66                             | 2,093,400.00                            |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 1,384,939.48                    | 104,541.80                    |
| 09 CHARTER SCHOOLS SPECIAL REVENUE FUND               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 168,121.22               | 0.00                  | 2,345.89                   | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 273,731.00                              |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 90,221.00                       | 381,304.28                    |
| 10 SPECIAL EDUCATION PASS-THROUGH FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  |   |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   |                                 |                               |
| 11 ADULT EDUCATION FUND                               |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 151.10                   | 0.00                  | 25,354.70                  | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 515,000.00                             | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 1,200.10                      |
| 12 CHILD DEVELOPMENT FUND                             |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 212,205.70               | 0.00                  | 66,601.07                  | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 11,990.59                       | 203,090.30                    |
| 13 CAFETERIA SPECIAL REVENUE FUND                     |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | (218,237.00)          | 352,275.00                 | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 799,444.00                    |
| 14 DEFERRED MAINTENANCE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 1,578,400.00                           | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 15 PUPIL TRANSPORTATION EQUIPMENT FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 122,047.91                              |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 25,259.99                     |
| 18 SCHOOL BUS EMISSIONS REDUCTION FUND                |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 19 FOUNDATION SPECIAL REVENUE FUND                    |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 21 BUILDING FUND                                      |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 914.50                   | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 25 CAPITAL FACILITIES FUND                            |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 200.56                   | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 622,323.75                              |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 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                             |                          |                       |                            |                       | 25,000.00                              | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 25,000.00                       | 0.00                          |
| 49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 51 BOND INTEREST AND REDEMPTION FUND                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 53 TAX OVERRIDE FUND                                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 56 DEBT SERVICE FUND                                  |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    |                          |                       |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 57 FOUNDATION PERMANENT FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       |  | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 61 CAFETERIA ENTERPRISE FUND                          |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                                    | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                             |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                                   |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |

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

| Description                              | Direct Costs - Interfund |                       | Indirect Costs - Interfund |                       | Interfund<br>Transfers In<br>8900-8929 | Interfund<br>Transfers Out<br>7600-7629 | Due From<br>Other Funds<br>9310 | Due To<br>Other Funds<br>9610 |
|--|--------------------------|-----------------------|----------------------------|-----------------------|--|---|---------------------------------|-------------------------------|
|  | Transfers In<br>5750     | Transfers Out<br>5750 | Transfers In<br>7350       | Transfers Out<br>7350 |  |   |                                 |                               |
| 62 CHARTER SCHOOLS ENTERPRISE FUND       |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  | 0.00                       | 0.00                  |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 63 OTHER ENTERPRISE FUND                 |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 66 WAREHOUSE REVOLVING FUND              |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 0.00                            | 0.00                          |
| 67 SELF-INSURANCE FUND                   |                          |                       |                            |                       |  |   |                                 |                               |
| Expenditure Detail                       | 0.00                     | 0.00                  |                            |                       |  |   |                                 |                               |
| Other Sources/Uses Detail                |                          |                       |                            |                       | 0.00                                   | 0.00                                    |                                 |                               |
| Fund Reconciliation                      |                          |                       |                            |                       |  |   | 2,689.40                        | 0.00                          |
| 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                          |
| <b>TOTALS</b>                            | <b>381,593.08</b>        | <b>(381,593.08)</b>   | <b>446,576.66</b>          | <b>(446,576.66)</b>   | <b>3,111,502.66</b>                    | <b>3,111,502.66</b>                     | <b>1,514,840.47</b>             | <b>1,514,840.47</b>           |

| Description   | EDP No. | Home-to-School | SD/OI        |
|---|---------|----------------|--------------|
| <b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>   |         |                |              |
| A. ENTER average number of buses used to transport pupils daily to/from school  | 008/006 | 55.0           | 17.0         |
| B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)   | 020/019 | 1,814.0        | 133.0        |
| 2. ENTER number of pupils included on Line B1 with transportation in IEP  | 023/024 | 359.0          | 133.0        |
| C. ENTER total number of miles driven to/from school  | 021/022 | 785,166.0      | 223,033.0    |
| D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinator of both, for days pupils transported  | 030/033 | 1              | 1            |
| <b>SCHEDULE II - COST DATA</b>  |         |                |              |
| <b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)</b>  |         |                |              |
| <b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>   |         |                |              |
| A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)   |         | 5,888,823.37   | 1,547,286.78 |
| B. Books & Supplies (Objects 4200, 4300, and 4400)  |         | 1,496,493.77   | 335,194.17   |
| C. 1. Subagreements for Services (Object 5100)  |         | 0.00           | 0.00         |
| a. ENTER amount included on Line C1 paid to a private contractor to transport pupils  | 003/004 |                |              |
| 2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)  |         | 30,977.78      | 0.00         |
| 3. Insurance (Objects 5400 and 5450)  |         | 0.00           | 0.00         |
| 4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)  |         | 155,692.14     | 20,064.30    |
| 5. Interprogram/Interfund Transfers (Objects 5710 and 5750)   |         | (1,958,040.45) | 365,758.34   |
| 6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)   |         | 126,227.96     | 40,707.79    |
| 7. Communications (Object 5900)   |         | 18,412.46      | 2,190.89     |
| D. Capital Outlay, Lease Purchase & Debt Service<br>(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)<br>(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) |         | 232,435.81     | 317,517.51   |
| 1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)  |         |                |              |
| E. Direct Support Costs   |         |                |              |
| 1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)   | 096/095 | 11,651.27      | 1,390.04     |
| F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)   |         | 6,002,674.11   | 2,630,109.82 |
| G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)  |         |                |              |
| 1. Additions  |         |                |              |
| 2. Deductions   |         |                |              |
| H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)   | 094/093 | 6,002,674.11   | 2,630,109.82 |
| 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   |         | 4,714,205.00   | 2,134,390.55 |
| 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 | 1,288,469.11   | 495,719.27   |
| K. Indirect Costs (Approved indirect cost rate of 5.18% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)   |         | 298,898.34     | 119,792.28   |
| L. Net Pupil Transportation Expense (Lines J and K)   | 100/101 | 1,587,367.45   | 615,511.55   |

| Description  | EDP No. | Home-to-School | SD/OI      |
|--|---------|----------------|------------|
| <b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>   |         |                |            |
| A. Net Pupil Transportation Expense (Schedule II, Line L)  |         | 1,587,367.45   | 615,511.55 |
| B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)                         |         |                |            |
| C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils   |         |                |            |
| 1. ENTER payments by your LEA, included in Schedule II   |         |                |            |
| Line C1  |         | 0.00           | 29,809.72  |
| 2. ENTER payments by another LEA, included in Schedule II,   |         |                |            |
| Line C1  |         | 0.00           | 0.00       |
| 3. Less: ENTER payments to common carriers and parents, deducted on Line B   |         |                |            |
| D. Deduction for bus acquisition and/or replacement  |         |                |            |
| 1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs) |         | 0.00           | 0.00       |
| 2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA   |         | 0.00           | 0.00       |
| 3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B  |         |                |            |
| E. Deduction for unallowable costs   |         |                |            |
| 1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA   |         |                |            |
| 2. Less: ENTER unallowable costs amount included in deduction taken on Line B  |         |                |            |
| F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)   |         | 0.00           | 29,809.72  |
| G. Bus Operating Expense (Line A minus Line F)   | 110/111 | 1,587,367.45   | 585,701.83 |
| H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)   | 120/121 | 2.022          | 2.626      |
| 2. Cost Per Pupil (Line G divided by Schedule I, Line B1)  | 122/123 | 875.065        | 4,403.773  |
| I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)  | 080/081 | 0.00           | 29,809.72  |
| J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases  |         |                |            |
| 2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)   | 085/086 | 0.00           | 0.00       |
| K. Approved Transportation Expense (Lines G, I, and J2)  | 130/133 | 1,587,367.45   | 615,511.55 |
| 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    | 314,148.24     |            |
| 2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)  | 132a    |                |            |

Contact: Michael Fogerty

Title: Director, Transportation

Agency: Hemet USD

Phone Number/Ext: 951-765-5100

E-mail Address: mfogerty@hemetUSD.k12.ca.us

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Unaudited Actuals  
2010-11 Unaudited Actuals  
Technical Review Checks

Hemet Unified

Riverside County

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

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

### IMPORT CHECKS

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

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

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

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

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

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

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

| FUND | RESOURCE | OBJECT | VALUE      |
|------|----------|--------|------------|
| 01   | 6225     | 8590   | -17,535.96 |

Explanation: Revenue is negative to record a prior year adjustment

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

| FUND | RESOURCE | VALUE |
|------|----------|-------|
|------|----------|-------|



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

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

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

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

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

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

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

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

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

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

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

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

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line

A1) in Form ICR should not be zero. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.