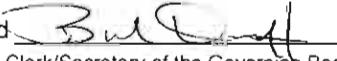


UNAUDITED ACTUAL FINANCIAL REPORT:

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: Sept 6, 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:

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Business Consultant
Title
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For School District:

Robyn Adams
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Director of Fiscal Services
Title
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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

La Mesa-Spring Valley School District

4750 Date Avenue, La Mesa, California 91942-5293 Telephone 619/668-5700

Memorandum

Date: 9/06/11

To: **Board of Education**

From: **David Yoshihara, Assistant Superintendent, Business Services**
Robyn Adams, Director, Fiscal Services

Subject: 2010-11 Unaudited Actuals Review and Approval

Enclosed for Board review and approval are the following documents:

- 2010-11 Unaudited Actuals & 2011-12 Adopted Budget Financial Statement (Fund 01).
- 2010-11 Unaudited Actuals Detail – Report of changes from the estimated actuals to unadjusted actuals. (These revisions include a comparison of the estimated actuals that were Board-approved on June 21, 2011 with the unadjusted actual transactions as of June 30, 2011.)
- Financial statements for all District funds (Funds 12 – 63).
- Standard Account Code Structure (SACS) 2010-11 Unaudited Actual Financial Reports

The following explanations describe the changes that have occurred since the June 21, 2011 estimated actuals were approved by the Board. These changes are detailed on the attached spreadsheet titled *2010-11 Estimated Actual Budget to 2010-11 Unaudited Actual Detail*.

Explanations of Adjustments to Revenue

- **Revenue Limit Sources**
Changes to Revenue Limit Sources resulted in a decrease of \$5,050. This was due primarily to a decrease in miscellaneous property tax payments.
- **Federal Revenue**
The decreases in Federal Revenue resulted from the fiscal year-end reconciliation. Federal program revenue cannot be recognized unless it is expended. These revenue adjustments are either the deferral of revenues to 2011-12 or unused grant awards, which will be recognized in 2011-12. The total changes to Federal Revenue resulted in a decrease of \$758,995. This figure includes \$308,692 of one-time ARRA Special Education deferred revenue. Title I and Title III also have adjustments for deferred revenue or unused grant amounts of \$300,195 and \$263,532.
- **State Revenue**
As with Federal Revenue, State Revenue changed due to fiscal year-end reconciliation. The net impact to the State Revenue was an increase of \$17,870.
- **Other Local Revenue**
The increase to Local Revenue resulted from adjustments due to year-end reconciliation of estimates to actual. The Local Revenue increased \$179,511, which was primarily due to donations. There were also small adjustments to miscellaneous income for COBRA payments, rents and facility use fees.
- **Total Revenue**
The net decrease to all revenue sources was \$566,664.

Explanation of Expenditure Adjustments

- **Certificated Salaries (1000)**

Changes occurred in the salaries due to the year-end reconciliation of programs and adjustments between object categories. These adjustments were necessary due to ongoing changes in staffing assignments, column movement, increase or decrease of program awards, or changes implemented by program managers. The combined changes to unrestricted and restricted Certificated Salaries resulted in a decrease of \$522,502, which is primarily due to unspent funds in Title I, Title III, and Economic Impact Aid. The unspent funds will carry over to 2011-12 and will be reallocated to sites and departments.

- **Classified Salaries (2000)**

Changes occurred in the salaries due to the year-end reconciliation of programs and adjustments between object categories. These adjustments were necessary due to ongoing changes in staffing assignments, column movement, increase or decrease of program awards, or changes implemented by program managers. The majority of the decreases were related to salary expenditures for positions that are funded hourly or as a short-term employee. These projections are difficult due to the variable nature of the schedules and the compensation. The combined changes to unrestricted and restricted Classified Salaries resulted in a decrease of \$29,175.

- **Employee Benefits (3000)**

Changes occurred in benefits due to the year-end reconciliation of programs and resulted in adjustments between object categories. These adjustments were necessary due to changes in staffing assignments, column movement, increase or decrease of program awards, or changes implemented by program managers. The combined changes to unrestricted and restricted Employee Benefits resulted in a decrease of \$423,367, which is primarily due to unspent funds in Title I, Title III, and Economic Impact Aid. The unspent funds will carry over to 2011-12 and will be re-allocated to sites and departments.

- **Books, Supplies, and Services/Other Expenses (4000-5000)**

Decreases were due to the year-end reconciliation of restricted or categorical programs. The majority of these funds are budgeted in materials and supplies. Some of the adjustments in the restricted programs were necessary due to changes in staffing assignments, step and column increases, increases/decreases of program awards, or changes implemented by program managers. The combined changes to unrestricted and restricted Books, Supplies, and Services have resulted in a decrease of \$3,512,589. The decrease is a result of unspent funds in unrestricted programs such as school site discretionary budgets, donations, and minigrants as well as restricted programs such as Title I, ARRA Special Education, Economic Impact Aid, and Community Development funds. Additionally a reduction of budgeted expenditures (savings) occurred in both utilities and insurance. The unspent funds will carry over to 2011-12 and will be reallocated to sites and departments.

- **Capital Outlay and Other Outgo (6000-7000)**

Changes occurred in the restricted budget due to adjustments between object categories and also the year-end reconciliation of programs. The combined changes to unrestricted and restricted Capital Outlay and Other Outgo resulted in an increase of \$139,085.

- **Total Expenditures (1000-7000)**

The net decrease to all expenditure accounts was \$4,348,548. Fund balance totaling \$1,965,544 will be reallocated in 2011-12 to restricted programs, as well as various programs with unused grant and deferred revenue funds. Designated fund balances in the unrestricted programs such as school site discretionary funds, donations, and minigrants will also be reallocated in 2011-12.

Explanation of Adjustments to Other Financing Sources and Uses

- **Transfers In and Out (7615, 7619, 8919)**

Transfers were adjusted to actual amounts due to the year-end reconciliation. The changes to Transfers resulted in an increase of \$96,832. The increase was due to actual payments to the General Fund being slightly different for the Employee Wellness Program expenditures and support charges for the Child Development Fund.

- **Contributions (8980/8990)**

Contributions were adjusted to actual amounts due to the year-end reconciliation. The combined changes to unrestricted and restricted Contributions resulted in no change to the combined General Fund.

- **Total Other Financing Sources and Uses**

The total changes to Other Financing Sources and Uses resulted in an increase of \$96,832.

Fiscal Impact (Income/Expenditure)

Based on the unaudited actual reconciliation of funds, the unrestricted General Fund has a surplus (more revenue than expenditures) of \$4,630,442 and the restricted General Fund has a surplus of \$801,949. The restricted General Fund balance of \$1,965,544 will be carried forward and allocated to restricted programs in 2011-12 and will be reflected in the first interim budget revision.

The changes that have occurred in the components of the Ending Fund Balance are a result of the year-end reconciliation. Economic Uncertainty reserves are calculated as a percentage of total expenditures plus other outgo.

Please feel free to call with any questions.

**2010-11 Unaudited Actuals & 2011-12 Adopted Budget
Financial Statement ~ Fund 01General Fund Combined**

**Unaudited Actual Detail ~ 2010-11 Estimated Actual to
Unaudited Actual Comparison**

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
GENERAL FUND - FUNDS 03/06**

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Revenue Limit Sources	\$ 61,063,174	\$ 60,872,682
Federal Revenue	10,619,980	5,932,093
Other State Revenue	16,201,434	13,402,988
Local Revenue	9,287,817	7,673,521
Local Revenue - Interest	115,311	100,000
TOTAL REVENUE	\$ 97,287,716	\$ 87,981,284
EXPENDITURES		
Certificated Salaries	\$ 47,995,057	\$ 43,824,091
Classified Salaries	16,086,560	14,995,955
Employee Benefits	18,799,679	18,894,783
Books & Supplies	3,897,890	5,498,311
Services & Other Expenses	6,098,056	7,292,827
Capital Outlay	309,016	122,355
Other Outgo/Indirect Costs	27,388	(202,064)
TOTAL EXPENDITURES	\$ 93,213,646	\$ 90,426,258
Excess (Deficient) Revenue Over Expenses	\$ 4,074,070	\$ (2,444,974)
Other Financing Sources/Uses		
Interfund Transfers In & Out		
Transfer In - Fund 40 Cert & Class ERI #1 0708	\$ 399,564	\$ 399,564
Transfer In-Fund 17 Opt Out Wellness & Misc	72,675	72,073
Transfer In -Fund 17 Opt Out 1% Salry Transfer	700,000	-
Transfer In-Fund 14 Deferred Maint Flex Transfer	281,373	-
Transfers Out - Fund 14 Def Maint Flex Transfer	-	-
Transfer In - F14 Sunshine Fund Child Nutrition	1,050	536
Transfer Out - Fund 12 Child Development	(96,341)	
Contributions between Unrestricted & Restricted	-	-
TOTAL OTHER FINANCING SOURCES/USES	\$ 1,358,321	\$ 472,173
Net Increase (Decrease) in Fund Balance	\$ 5,432,391	\$ (1,972,801)
BEGINNING FUND BALANCE	\$ 8,560,157	\$ 13,992,548
ENDING FUND BALANCE	\$ 13,992,548	\$ 12,019,747
COMPONENTS OF ENDING FUND BALANCE		
		2011-12
	Description	PER GASB 54
	Reserved Amount	Nonspendable
Revolving Cash	\$ 43,650	\$ 43,650
Stores Inventory	73,541	73,541
	Designated Amount	Assigned
Option Out Transfer	700,000	700,000
6th Grade Transition Estimate	500,000	500,000
Capital Equipment Replacement	250,000	250,000
Vacation Balance	740,322	740,322
Lottery 1011 Revenue	1,414,966	1,414,966
School Site Discretionary Carryover	173,310	173,310
Site Donations, Mini-Grants Carryover	381,631	381,631
Deferred Maintenance	736,619	736,619
Deferral/Cash Flow Reserve	2,347,466	518,850
		Restricted
Restricted Program Balances	1,965,544	1,965,544
		Unassigned/ Unappropriated
Reserve for Economic Uncertainties	2,799,300	3.00%
Additional Board Reserve	1,866,200	2,712,789
		3.00%
TOTAL FUND BALANCE	\$ 13,992,549	\$ 12,019,747

2010-11 ESTIMATED ACTUAL DETAIL TO 2010-11 UNAUDITED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

Major Object - Explanation	2010-11 ESTIMATED ACTUALS JUNE 30, 2011			2010-11 UNAUDITED ACTUALS JUNE 30, 2011			Variance		
	Unrestricted		Combined	Unrestricted		Combined	Increase/(Decrease)	Combined	Unrestricted
	Unrestricted	Restricted		Unrestricted	Restricted				
REVENUE LIMIT SOURCES	RESR/OBJT								
Revenue Limit State Aid	00000/8011	\$ 40,004,578	\$ -	\$ 40,129,989	\$ -	\$ -	\$ 125,411	\$ -	\$ -
Revenue Limit State Aid - Prior Year Adj.	00000/8019	\$ -	\$ -	\$ 2,907	\$ -	\$ -	\$ 2,907	\$ -	\$ -
Homeowners Exemption	00000/8021	\$ 219,692	\$ -	\$ 219,692	\$ -	\$ -	\$ -	\$ -	\$ -
Secured Roll Taxes	00000/8041	\$ 20,191,410	\$ -	\$ 20,203,574	\$ -	\$ -	\$ 12,164	\$ -	\$ -
Unsecured Roll Taxes	00000/8042	\$ 774,151	\$ -	\$ 770,682	\$ -	\$ -	\$ (3,469)	\$ -	\$ -
Prior Years' Taxes	00000/8043	\$ 4,519	\$ -	\$ 1,087	\$ -	\$ -	\$ (3,432)	\$ -	\$ -
Supplemental Tax	00000/8044	\$ 438,213	\$ -	\$ 451,097	\$ -	\$ -	\$ 12,884	\$ -	\$ -
Education Revenue Augmentation Fund (ERF)	00000/8045	\$ (2,288,828)	\$ -	\$ (2,443,325)	\$ -	\$ -	\$ (154,497)	\$ -	\$ -
Supp Ed Revenue Augmentation Fund	00000/8046	\$ 1,097,737	\$ -	\$ 1,097,738	\$ -	\$ -	\$ 1	\$ -	\$ -
Community Redevelopment	00000/8047	\$ 71	\$ -	\$ 11	\$ -	\$ -	\$ (60)	\$ -	\$ -
Community Day School (Quest Academy)	0911/24/30/09/091	\$ (98,460)	\$ 98,460	\$ (93,769)	\$ 93,769	\$ -	\$ 4,691	\$ (4,691)	\$ -
Special Ed - Transfer	00000/6500/8091	\$ (1,670,642)	\$ 1,670,642	\$ (1,675,193)	\$ 1,675,193	\$ -	\$ (4,551)	\$ 4,551	\$ -
PERS Reduction	00000/8092	\$ 264,166	\$ -	\$ 267,207	\$ -	\$ -	\$ 3,041	\$ -	\$ -
Special Ed - Prop Tax Transfr per EC SELP	65000/8097	\$ -	\$ 358,301	\$ -	\$ 358,301	\$ -	\$ -	\$ -	\$ -
Special Ed - Property Tax Prior Yr Adj	65000/8097-9999	\$ -	\$ 4,215	\$ -	\$ 4,215	\$ -	\$ -	\$ -	\$ -
Total Revenue Limit Sources		\$ 58,936,607	\$ 2,131,618	\$ 61,068,225	\$ 58,931,697	\$ 2,131,478	\$ 61,053,175	\$ (4,910)	\$ (140)
FEDERAL REVENUE									
PL874 M&O - Federal Impact Aid	00000/8110	\$ 51,306	\$ -	\$ -	\$ 51,306	\$ -	\$ -	\$ -	\$ -
Tijuana Slough	00000/8280	\$ 7	\$ -	\$ -	\$ -	\$ -	\$ (7)	\$ -	\$ -
Miscellaneous Federal - MediCal Billing	00000/8290	\$ 148,035	\$ -	\$ 148,001	\$ -	\$ -	\$ (34)	\$ -	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers.	3310/8181	\$ -	\$ 2,151,364	\$ -	\$ 2,151,364	\$ -	\$ -	\$ -	\$ -
Sp. Ed-IDEA, Local Assistance - ARRA	3311/8182	\$ -	\$ 46,160	\$ -	\$ 207,450	\$ -	\$ -	\$ (256,710)	\$ -
Sp. Ed-Prschl Part B Non RIS	3315/8182	\$ -	\$ 159,933	\$ -	\$ 159,933	\$ -	\$ -	\$ -	\$ -
Sp. Ed-Prschl - ARRA	3319-8182	\$ -	\$ 110,961	\$ -	\$ 110,961	\$ -	\$ -	\$ 0	\$ -
Sp. Ed-Prschl Local Part B/RIS	3320/8182	\$ -	\$ 268,006	\$ -	\$ 268,006	\$ -	\$ -	\$ -	\$ -
Sp. Ed-Prschl Local - ARRA	3324/8182	\$ -	\$ 247,029	\$ -	\$ 195,047	\$ -	\$ -	\$ (51,982)	\$ -
Sp. Ed. Preschool Staff Dev	3345/8182	\$ -	\$ 2,522	\$ -	\$ 2,522	\$ -	\$ -	\$ -	\$ -
Sp. Ed. Early Intervention Grant	3385/8285	\$ -	\$ 25,029	\$ -	\$ 24,979	\$ -	\$ -	\$ (50)	\$ -
Title I - Basic	3010/8290	\$ -	\$ 2,098,303	\$ -	\$ 1,798,108	\$ -	\$ -	\$ (300,195)	\$ -
Title I - Crossover Prior Year	3010/8290-9999	\$ -	\$ 430,235	\$ -	\$ 430,235	\$ -	\$ -	\$ (0)	\$ (0)
Title I - ARRA	3011/8290-9999	\$ -	\$ 340,349	\$ -	\$ 340,349	\$ -	\$ -	\$ (0)	\$ (0)
SFSF Final 10% - ARRA	3200/8290	\$ -	\$ 554,958	\$ -	\$ 554,958	\$ -	\$ -	\$ (7,498)	\$ -
Education Jobs Funds	3205/8290	\$ -	\$ 2,247,919	\$ -	\$ 2,247,919	\$ -	\$ -	\$ (10,366)	\$ -
Title II Part A - Improving Teacher Quality	4035/8290	\$ -	\$ 644,701	\$ -	\$ 634,335	\$ -	\$ -	\$ 349	\$ -
Title II Part A - Crossover Prior Year	4201/8290-9999	\$ -	\$ 572,164	\$ -	\$ 572,513	\$ -	\$ -	\$ (0)	\$ (0)
Title II Part A - Crossover Prior Year	4036/8290-9999	\$ -	\$ 1,839	\$ -	\$ 1,839	\$ -	\$ -	\$ (263,532)	\$ -
Title II Part D - Enhancing Ed Tech	4045/8290	\$ -	\$ 16,122	\$ -	\$ 7,285	\$ -	\$ -	\$ (8,837)	\$ -
Title II Part D - ARRA	4047/8290	\$ -	\$ 41,681	\$ -	\$ 35,408	\$ -	\$ -	\$ (6,273)	\$ -
Title V Part A Innovative Strategies	4110/8290-9999	\$ -	\$ 9,026	\$ -	\$ 9,026	\$ -	\$ -	\$ (0)	\$ -
Title III Immigrant Ed.	4201/8290-9999	\$ -	\$ 9,585	\$ -	\$ 9,585	\$ -	\$ -	\$ (0)	\$ -
Title III Language English Proficient - Baseline	4203/8290-9999	\$ -	\$ 302,234	\$ -	\$ 38,702	\$ -	\$ -	\$ -	\$ -
Title III - Crossover Prior Year	4203/8290-9999	\$ -	\$ 130,237	\$ -	\$ 130,237	\$ -	\$ -	\$ 0	\$ -
Homeless Children Education	5630/8290	\$ -	\$ 28,068	\$ -	\$ 28,398	\$ -	\$ -	\$ 330	\$ -
MAA Billing - Unrestricted Federal Revenue	5640/8290	\$ -	\$ 323,203	\$ -	\$ 469,013	\$ -	\$ -	\$ 145,810	\$ -
Total Federal Revenue		\$ 199,348	\$ 11,179,628	\$ 1,378,376	\$ 199,348	\$ 11,208,674	\$ 10,619,981	\$ (41)	\$ (758,995)

**2010-11 ESTIMATED ACTUAL DETAIL TO 2010-11 UNAUDITED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

Major Object - Explanation	2010-11 ESTIMATED ACTUALS JUNE 30, 2011						2010 UNAUDITED ACTUALS JUNE 30, 2011						Increase/(Decrease)	
	Unrestricted			Restricted			Unrestricted			Restricted			Unrestricted	Restricted
	Combined	Combined	Combined	Combined	Combined	Combined	Combined	Combined	Combined	Combined	Combined	Combined	Combined	Variance
OTHER STATE REVENUE														
Special Education Infant	651083311	\$ -	\$ 790,000	\$ -	\$ 806,858	\$ -	\$ -	\$ -	\$ -	\$ 16,858	\$ -	\$ -	\$ -	
Special Ed - 0910 SDA (Spec. Disabilities)	650083311-999	\$ -	\$ 725,698	\$ -	\$ 702,521	\$ -	\$ -	\$ -	\$ -	\$ (23,177)	\$ -	\$ -	\$ -	
Economic Impact Aid	709083311	\$ -	\$ 1,242,963	\$ -	\$ 1,242,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Economic Impact Aid		\$ -	\$ 516,018	\$ -	\$ 516,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
HTS Transportation	723083311	\$ -	\$ 827,594	\$ -	\$ 829,885	\$ -	\$ -	\$ -	\$ -	\$ 2,291	\$ -	\$ -	\$ -	
SE Transportation	724083311	\$ -	\$ 105,664	\$ -	\$ 106,359	\$ -	\$ -	\$ -	\$ -	\$ 695	\$ -	\$ -	\$ -	
Class Size Reduction (incl. penalties for cla	13008434	\$ 3,883,446	\$ -	\$ 3,727,850	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (155,596)	\$ -	\$ -	\$ -	
Mandated Cost Reimbursement (no fundin	00004258550	\$ 467,029	\$ -	\$ 467,029	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Lottery (based on PY annual ADA)	110063008560	\$ 1,356,420	\$ 177,190	\$ 1,397,423	\$ 212,102	\$ -	\$ -	\$ -	\$ -	\$ 41,003	\$ 34,912	\$ -	\$ -	
Lottery - Prior Year Adjustment	11008560-999	\$ 17,543	\$ 11,935	\$ 17,543	\$ 11,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Sp Ed Mandate Settlement (\$in of 10 equal prn	00004268550	\$ 63,429	\$ -	\$ 63,429	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
CELD/T Oral Hth Testing	00008590	\$ 13,000	\$ -	\$ 9,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,737)	\$ -	\$ -	\$ -	
Supplemental Hrly Programs	04058590	\$ 434,893	\$ -	\$ 434,893	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Star Testing	04608590	\$ 25,000	\$ -	\$ 25,335	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 335	\$ -	\$ -	\$ -	
Community Day School	09118590	\$ 22,917	\$ -	\$ 22,917	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Deferred Maintenance State Funding	09158540	\$ 479,446	\$ -	\$ 479,446	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Physical Educ Teacher Incentive Grant	09168590	\$ 264,240	\$ -	\$ 264,240	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
National Board Cert Teacher	09178590	\$ 3,356	\$ -	\$ 3,356	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Community Based Tutoring	09188590	\$ 78,077	\$ -	\$ 78,077	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
School Safety & Violence Prevention	09218590	\$ 30,708	\$ -	\$ 58,946	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,238	\$ -	\$ -	\$ -	
Arts and Music Block Grant	09228590	\$ 175,286	\$ -	\$ 175,286	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Supplemental School Counseling	09248590	\$ 188,864	\$ -	\$ 189,391	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 527	\$ -	\$ -	\$ -	
GATE	09268590	\$ 93,273	\$ -	\$ 93,643	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 370	\$ -	\$ -	\$ -	
Instr Materials - State Textbooks	09278590	\$ 721,653	\$ -	\$ 721,653	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Peer Assistance & Review	09318590	\$ 57,866	\$ -	\$ 57,866	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Intensive Prof. Dev. Reading Block Grant	09358590	\$ 62,149	\$ -	\$ 62,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development - Administration	09378590	\$ 26,685	\$ -	\$ 26,685	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Staff Development - Administration - PY	09378590-999	\$ 21,232	\$ -	\$ 21,232	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Pupil Retention Block Grant	09418590	\$ 3,433	\$ -	\$ 3,433	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Teacher Credentialing Block Grant	09438590	\$ 120,709	\$ -	\$ 120,709	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Development Block Grant	09448590	\$ 599,005	\$ -	\$ 599,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Targeted Inst. Impr. Block Grant (50% HTS 1	09458590	\$ 939,499	\$ -	\$ 939,880	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 381	\$ -	\$ -	\$ -	
School Imprmt & Library Block Grant	09468590	\$ 1,198,218	\$ -	\$ 1,198,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Professional Dev. Math & Reading	09658590	\$ 29,069	\$ -	\$ 29,069	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Spec. Ed. State Infant Funds	33858590	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Early Mental Health EMI 1 & 2	62508590	\$ -	\$ 301,802	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (3,042)	\$ -	\$ -	\$ -	
Special Education Mental Health - Non AB	65008590	\$ -	\$ 61,687	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,719	\$ -	\$ -	\$ -	
Special Education Infant Discretionary	65158590	\$ -	\$ 20,486	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (7,472)	\$ -	\$ -	\$ -	
Workability (formerly Res 3405)	65208590	\$ -	\$ 19,328	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,427)	\$ -	\$ -	\$ -	
Spec Ed Low Incidence Entitlement (former	65308590	\$ -	\$ 3,063	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Spec Ed Personnel Staff Dev (formerly Re	65358590	\$ -	\$ 3,691	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Other State Revenue		\$ 11,376,445	\$ 4,807,113	\$ 16,183,566	\$ 11,287,966	\$ 4,913,466	\$ 4,211,244	\$ 18,479,	\$ 106,349	\$ 1,870				

2010-11 ESTIMATED ACTUAL DETAIL TO 2010-11 UNAUDITED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 ESTIMATED ACTUALS JUNE 21, 2011			2010-11 UNAUDITED ACTUALS JUNE 30, 2011			Variance	
	2010-11 ESTIMATED		Combined	2010-11 UNAUDITED		Combined	Increase/(Decrease)	Combined Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted
OTHER LOCAL REVENUES	RESOURCE							
Sale of Equipment (county auction)	00000/86331	\$ 4,250	\$ -	\$ 523	\$ -	\$ -	\$ (3,727)	\$ -
Miscellaneous Fees	00000/86339	\$ 5,647	\$ -	\$ 5,368	\$ -	\$ -	\$ (279)	\$ -
Leases and Rentals (INCL SV/E CC)	00000/86550	\$ 97,188	\$ -	\$ 108,631	\$ -	\$ -	\$ 11,443	\$ -
Interest - General Fund	00000/86860	\$ 50,000	\$ -	\$ 59,763	\$ -	\$ -	\$ 9,763	\$ -
Interest - TRANS	00000/86660-091	\$ 50,794	\$ -	\$ 55,548	\$ -	\$ -	\$ 4,754	\$ -
Other Fees & Contracts	00000/86889	\$ 4,500	\$ -	\$ 1,795	\$ -	\$ -	\$ (2,705)	\$ -
Other Local (2% COBRA admin. misc fees	00000/86999	\$ 50,000	\$ -	\$ 94,046	\$ -	\$ -	\$ 44,046	\$ -
Donations (revenue recognized when recd)	00000-191/86999	\$ 406,224	\$ -	\$ 535,862	\$ -	\$ -	\$ 129,638	\$ -
Mini-Grants (revenue recognized when reqd)	00000-192/86999	\$ 10,356	\$ -	\$ 10,356	\$ -	\$ -	\$ -	\$ -
Other Local Revenue (revenue recognized when reqd)	00000-193 - 911	\$ 3,959	\$ -	\$ 8,787	\$ -	\$ -	\$ 4,828	\$ -
SDCOE Reimb P. JAMESON	00000-920/86999	\$ 147,542	\$ -	\$ 147,004	\$ -	\$ -	\$ (538)	\$ -
Community Redevelopment	9625/86225	\$ -	\$ 33,810	\$ -	\$ -	\$ 33,301	\$ -	\$ (509)
Transportation Fees From Individuals (bus)	7230/8675	\$ -	\$ 50,000	\$ -	\$ -	\$ 24,297	\$ -	\$ (25,703)
Transportation HTS / LEA billing	7230/8677	\$ -	\$ 5,000	\$ -	\$ -	\$ 25,025	\$ -	\$ 20,025
Transportation Misc billing	7230/8699	\$ -	\$ 10,000	\$ -	\$ -	\$ 2,557	\$ -	\$ (7,443)
Spec Ed Interagency	6500/8677	\$ -	\$ 39,947	\$ -	\$ -	\$ 41,692	\$ -	\$ 1,745
Spec Ed Apport Transfer East County SEL	6500/8792	\$ -	\$ 6,385,947	\$ -	\$ -	\$ 6,400,133	\$ -	\$ 14,186
Spec Ed Apport - PY Adj	6500/8792-9999	\$ -	\$ 10,597	\$ -	\$ -	\$ 6,076	\$ -	\$ (4,521)
After School Learning - ASEs	9065/8677	\$ -	\$ 1,395,097	\$ -	\$ -	\$ 1,395,097	\$ -	\$ -
CPPW - Wellness Grant	9515-001/8677	\$ -	\$ 342,759	\$ -	\$ -	\$ 342,759	\$ -	\$ -
SDY'S PE Grant	9515-002/8677	\$ -	\$ 120,000	\$ -	\$ -	\$ 104,508	\$ -	\$ (15,492)
Total Other Local Revenue		\$ 830,460	\$ 8,393,157	\$ 9,223,617	\$ 1,027,683	\$ 3,335,445	\$ 197,323	\$ 179,511
Total Revenue		\$ 7,132,960	\$ 26,571,522	\$ 97,854,382	\$ 71,246,653	\$ 3,07,387,718	\$ 103,793	\$ (670,457)
								\$ (56,664)

**2010-11 ESTIMATED ACTUAL DETAIL TO 2010-11 UNAUDITED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2010-11 ESTIMATED ACTUAL JUNE 21, 2011			2010-11 UNAUDITED ACTUAL JUNE 30, 2011			Variance	
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Increased/Decrease	Combined Variance
EXPENDITURES								
1000 - CERTIFICATED SALARIES	OBJECT							
Certificated Teacher Salaries	1100	\$ 29,726,382	\$ 10,449,389	\$ 29,788,067	\$ 10,034,344	\$ 61,685	\$ (415,045)	
Certificated Pupil Support Salaries	1200	\$ 1,690,301	\$ 2,208,891	\$ 1,654,838	\$ 2,186,694	\$ (35,463)	\$ (22,197)	
Certificated Suprv. and Admin. Salaries	1300	\$ 3,207,096	\$ 181,556	\$ 3,207,719	\$ 186,503	\$ 623	\$ 4,947	
Other Certificated Salaries	1900	\$ 472,716	\$ 581,228	\$ 511,848	\$ 425,044	\$ 39,132	\$ (156,184)	
<i>Total Certificated Salaries</i>	<i>1000's</i>	<i>\$ 35,096,495</i>	<i>\$ 13,421,064</i>	<i>\$ 48,517,553</i>	<i>\$ 35,162,472</i>	<i>\$ 12,832,585</i>	<i>\$ 7,995,047</i>	<i>\$ 65,977</i>
2000 - CLASSIFIED SALARIES								
Instructional Aides Salaries	2100	\$ 123,059	\$ 2,513,656	\$ 142,953	\$ 2,554,741	\$ 19,894	\$ 41,085	
Classified Support Salaries	2200	\$ 2,810,990	\$ 3,188,901	\$ 2,790,499	\$ 3,223,063	\$ (20,491)	\$ 34,162	
Classified Suprv and Admin Salary	2300	\$ 658,422	\$ 356,645	\$ 658,063	\$ 352,748	\$ (359)	\$ (3,897)	
Clerical and Office Salaries	2400	\$ 4,424,123	\$ 403,874	\$ 4,436,070	\$ 350,177	\$ 11,947	\$ (53,697)	
Other Classified Salaries	2900	\$ 705,115	\$ 930,949	\$ 660,681	\$ 917,564	\$ (44,434)	\$ (13,385)	
<i>Total Classified Salaries</i>	<i>2000's</i>	<i>\$ 8,721,709</i>	<i>\$ 7,394,025</i>	<i>\$ 16,115,724</i>	<i>\$ 8,688,266</i>	<i>\$ 7,398,293</i>	<i>\$ 16,086,559</i>	<i>\$ (33,443)</i>
3000 - EMPLOYEE BENEFITS								
State Teacher Retirement	3111-3112	\$ 2,946,955	\$ 1,125,124	\$ 2,923,466	\$ 1,030,001	\$ (23,489)	\$ (95,123)	
Public Employees Retirement	3211-3212	\$ 815,694	\$ 756,218	\$ 835,944	\$ 726,166	\$ 20,250	\$ (30,052)	
OASDI/Medicare/Alternative	3311-3322	\$ 1,125,486	\$ 795,097	\$ 1,134,857	\$ 745,242	\$ 9,371	\$ (49,855)	
Health & Welfare Benefits	3401-3402	\$ 4,046,273	\$ 2,525,208	\$ 4,059,620	\$ 2,349,119	\$ 13,347	\$ (176,089)	
State Unemployment Insurance	3501-3502	\$ 319,792	\$ 160,515	\$ 319,663	\$ 149,783	\$ (129)	\$ (10,732)	
Workers Compensation	3601-3602	\$ 875,735	\$ 443,988	\$ 868,798	\$ 406,019	\$ (6,937)	\$ (37,968)	
Retiree Benefits	3701-3752	\$ 1,290,416	\$ 35,076	\$ 1,229,850	\$ 85,805	\$ (60,566)	\$ 50,729	
Public Emp. Retirement Reduction	3801-3802	\$ 55,056	\$ 140,144	\$ 79,830	\$ 117,660	\$ 24,774	\$ (22,484)	
Other Benefits	3901-3902	\$ 1,308,716	\$ 457,552	\$ 1,307,046	\$ 430,809	\$ (1,670)	\$ (26,743)	
<i>Total Employee Benefits</i>	<i>3000's</i>	<i>\$ 12,784,723</i>	<i>\$ 6,438,922</i>	<i>\$ 14,223,045</i>	<i>\$ 12,759,074</i>	<i>\$ 6,240,604</i>	<i>\$ 18,798,678</i>	<i>\$ (25,049)</i>
4000 - BOOKS AND SUPPLIES								
Textbooks	4100	\$ 687,782	\$ 204,690	\$ 634,300	\$ 239,280	\$ (53,482)	\$ 34,590	
Books Other than Textbooks	4200	\$ 16,983	\$ 156,289	\$ 13,528	\$ 123,288	\$ (3,455)	\$ (33,001)	
Materials and Supplies	4300	\$ 1,267,776	\$ 2,856,515	\$ 684,579	\$ 892,441	\$ (583,197)	\$ (1,964,074)	
Non-Capitalized Equipment	4400	\$ 190,910	\$ 595,777	\$ 269,265	\$ 1,041,210	\$ 78,355	\$ 445,433	
<i>Total Books and Supplies</i>	<i>4000's</i>	<i>\$ 2,163,451</i>	<i>\$ 3,873,277</i>	<i>\$ 5,976,722</i>	<i>\$ 1,601,672</i>	<i>\$ 2,296,219</i>	<i>\$ 3,897,891</i>	<i>\$ (56,779)</i>
5000 - SERVICES, OTHER EXPENSES	OBJECT							
Travel and Conferences	5200	\$ 137,544	\$ 114,243	\$ 71,592	\$ 77,996	\$ (65,952)	\$ (36,247)	
Dues and Memberships	5300	\$ 24,559	\$ -	\$ 24,413	\$ -	\$ (146)	\$ -	
Other Insurance - Property and Liability	5400-5450	\$ 514,140	\$ 32,525	\$ 460,706	\$ 32,475	\$ (53,434)	\$ (50)	
Utilities	5500	\$ 2,356,297	\$ -	\$ 2,146,754	\$ -	\$ (209,543)	\$ -	
Rentals, Leases and Repairs	5600	\$ 759,639	\$ 29,970	\$ 514,411	\$ 17,431	\$ (245,228)	\$ (12,539)	
Transfer of Costs - Interfund	5700	\$ (455,407)	\$ (123,467)	\$ (485,186)	\$ (112,782)	\$ (29,779)	\$ 10,685	
Other Operating Expenses - Contracts	5800	\$ 1,091,663	\$ 2,849,063	\$ 858,468	\$ 2,374,420	\$ (233,195)	\$ (474,643)	
Communications	5900	\$ 188,563	\$ 14,483	\$ 109,159	\$ 8,200	\$ (77,404)	\$ (6,283)	
<i>Total Services, Other Expenses</i>	<i>5000's</i>	<i>\$ 4,614,988</i>	<i>\$ 7,316,817</i>	<i>\$ 3,700,317</i>	<i>\$ 2,397,740</i>	<i>\$ 6,098,057</i>	<i>\$ (314,681)</i>	<i>\$ (519,077)</i>

**2010-11 ESTIMATED ACTUAL DETAIL TO 2010-11 UNAUDITED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT**

MAJOR OBJECT - EXPLANATION	2010-11 ESTIMATED ACTUALS JUNE 24, 2011			2010-11 UNAUDITED ACTUALS JUNE 30, 2011			Increase/(Decrease)		Combined Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	
6000 - CAPITAL OUTLAY									
Sites and Improvement of Sites	\$ 1,606	\$ 100,442	\$ 100,442	\$ 35,207	\$ 93,531	\$ 93,531	\$ 33,601	\$ (6,911)	
Building & Improvements	\$ -	\$ 3,723	\$ 3,723	\$ -	\$ 39,698	\$ 39,698	\$ -	\$ 35,975	
Equipment - New	\$ 12,011	\$ 197,923	\$ 197,923	\$ 12,011	\$ 79,158	\$ 79,158	\$ -	\$ (118,765)	
Equipment - Replacement	\$ 102,324	\$ 25,020	\$ 127,344	\$ 24,433	\$ 24,978	\$ 24,978	\$ (7,891)	\$ (42)	
Total Capital Outlay	\$ 60,005	\$ 115,941	\$ 327,106	\$ 443,043	\$ 71,651	\$ 237,386	\$ 309,016	\$ (44,290)	\$ (89,743)
7000 - OTHER OUTGO									
Indirect Cost - CATEGORICAL FUNDS	\$ 7310	\$ (449,620)	\$ (449,620)	\$ (397,025)	\$ 397,025	\$ 397,025	\$ 52,595	\$ (52,595)	
Debt Service Pmts - NEW RICOH EQUIP	\$ 74387439	\$ 33,786	\$ 33,786	\$ 30,888	\$ -	\$ -	\$ (2,898)	\$ -	
Transfers of Indirect - CN & CD	\$ 7350	\$ (279,517)	\$ (279,517)	\$ (3,501)	\$ -	\$ -	\$ 276,016	\$ -	
Total Other Outgo & Support	\$ 300,874,005	\$ (692,351)	\$ 449,620	\$ (245,471)	\$ (369,638)	\$ (397,725)	\$ 27,474	\$ (25,743)	\$ (52,595)
Total Expenditures	\$ 100,7499	\$ 62,801,366	\$ 34,760,827	\$ 97,562,138	\$ 61,613,814	\$ 37,599,831	\$ 93,243,445	\$ (118,552)	\$ (3,160,996)
EXCESS/(DEFICIENCY) OF REVENUES OVER EXPENDITURE	\$ 8,541,494	\$ (6,248,305)	\$ 292,189	\$ 9,832,839	\$ (5,758,786)	\$ 4,074,073	\$ 1,291,345	\$ 2,490,538	\$ (3,781,884)
Other Financing Sources and Uses									
8000 - TRANSFERS IN									
Interfund xfr 40 - Cert & Class Early Relife I	00000-5448912	\$ 399,564	\$ 399,564	\$ 399,562	\$ -	\$ 399,562	\$ -	\$ (2)	\$ -
Interfund xfr 17 - Opt-Out Wellness & Misc	00000-5448912	\$ 76,680	\$ 76,680	\$ 72,675	\$ -	\$ 72,675	\$ -	\$ (4,005)	\$ -
Interfund xfr 17-opt out 1x 1% slly reduced	00000-5448912	\$ 700,000	\$ 700,000	\$ 700,000	\$ -	\$ 700,000	\$ -	\$ -	\$ -
Interfund xfr 14-Def Maint. Funds to Genl	0915-00008919	\$ 281,369	\$ 281,369	\$ 281,372	\$ -	\$ 281,372	\$ -	\$ 3	\$ 3
Interfund-Sunshine Child Nutrition	00000-8919	\$ 537	\$ 537	\$ 1,050	\$ -	\$ 1,050	\$ -	\$ 513	\$ -
Total Transfers in	\$ 800,005	\$ 1,458,150	\$ 1,458,150	\$ 1,454,659	\$ 1,454,659	\$ 1,454,659	\$ (3,491)	\$ -	\$ (3,491)
7000 - TRANSFERS OUT									
Other Transfers Out - CDC Fnd 12 & Defn	7619	\$ (3,000)	\$ -	\$ (96,311)	\$ -	\$ (96,311)	\$ -	\$ (93,341)	\$ -
Total Transfers Out	\$ 7605	\$ (3,000)	\$ -	\$ (96,311)	\$ -	\$ (96,311)	\$ -	\$ (93,341)	\$ -
8900 - CONTRIBUTIONS									
Class Size Reduction Encroachment	0000018980	\$ (1,920,068)	\$ -	\$ (2,076,038)	\$ -	\$ (2,076,038)	\$ -	\$ (155,970)	\$ -
Class Size Reduction Contribution	1300018980	\$ 1,920,068	\$ -	\$ 2,076,038	\$ -	\$ 2,076,038	\$ -	\$ 155,970	\$ -
Lottery Contribution	0000018980	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ (1,500,000)	\$ -	\$ -
Special Education Encroachment	6500018980	\$ (2,703,467)	\$ 2,703,467	\$ (2,409,599)	\$ 2,409,599	\$ 2,409,599	\$ 293,868	\$ (293,868)	
Home To School Transp. Encroachment	723018980	\$ (316,153)	\$ 316,153	\$ (239,451)	\$ 239,451	\$ 239,451	\$ 76,702	\$ (76,702)	
Special Ed Transp Encroachment	724018980	\$ (1,379,580)	\$ 1,379,580	\$ (1,394,529)	\$ 1,394,529	\$ 1,394,529	\$ (14,949)	\$ (14,949)	
Restricted Maintenance Contribution	815018980	\$ (2,216,950)	\$ 2,216,950	\$ (2,047,578)	\$ 2,047,578	\$ 2,047,578	\$ 169,372	\$ (169,372)	
Supplemental Grant Transfer to Transport	094518980	\$ (469,560)	\$ -	\$ (469,558)	\$ -	\$ 469,558	\$ 2	\$ 2	
Supplemental Grant Transfer from TIG	723018980-945	\$ -	\$ 469,560	\$ -	\$ 469,558	\$ 469,558	\$ -	\$ (2)	
Total Contributions	\$ 7,085,770	\$ 7,085,770	\$ 7,085,770	\$ (6,560,715)	\$ 6,560,715	\$ 6,560,715	\$ 524,995	\$ (524,995)	
Total Other Financing Sources and Uses	\$ 15,620,560	\$ 7,085,710	\$ 1455,150	\$ 5,282,397	\$ 6,560,715	\$ 1,358,378	\$ 428,163	\$ 574,995	\$ (86,832)
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 2,910,934	\$ (163,595)	\$ 1,747,339	\$ 4,630,442	\$ 801,949	\$ 5,432,391	\$ 1719,508	\$ 1,965,544	\$ 3,665,042

2010-11 ESTIMATED ACTUAL DETAIL TO 2010-11 UNAUDITED ACTUAL DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2010-11 ESTIMATED ACTUALS JUNE 21, 2011			2010-11 UNAUDITED ACTUALS JUNE 30, 2011			Variance			
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Variance
BEGINNING FUND BALANCE	\$ 7,396,562	\$ 1,163,595	\$ 8,560,157	\$ 7,396,562	\$ 1,163,595	\$ 8,560,157	\$ -	\$ -	\$ -	\$ -
NET INCREASE/(DECREASE) IN FUND BALANCE	\$ 2,910,934	\$ (1,163,595)	\$ 1,747,339	\$ 4,630,442	\$ 801,949	\$ 5,432,391	\$ 1,795,508	\$ 1,965,544	\$ 3,685,052	
ENDING FUND BALANCE	\$ 10,307,496	\$ -	\$ 10,307,496	\$ 12,027,004	\$ 1,965,544	\$ 13,992,548	\$ 17,950,08	\$ 1,965,544	\$ 3,685,052	
COMPONENTS OF ENDING FUND BALANCE										
Reserved Amounts										
Revolving Cash Stores	\$ 66,000	\$ -	\$ -	\$ 43,650	\$ -	\$ -	\$ (22,350)	\$ -	\$ -	\$ (22,350)
Designated Amounts	\$ 116,051	\$ -	\$ -	\$ 73,541	\$ -	\$ -	\$ (42,510)	\$ -	\$ -	\$ (42,510)
Option Out Transfer	\$ -	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000
6th Grade Transition - Estimate	\$ 488,863	\$ -	\$ -	\$ 500,000	\$ -	\$ -	\$ 1,137	\$ -	\$ -	\$ 1,137
Capital Equipment Replacement	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000	\$ -	\$ -	\$ 250,000
Vacation Balance @ June 30, 2011	\$ 782,455	\$ -	\$ -	\$ 740,322	\$ -	\$ -	\$ (42,133)	\$ -	\$ -	\$ (42,133)
Lottery 1011 Revenue	\$ -	\$ -	\$ -	\$ 1,414,966	\$ -	\$ -	\$ 1,414,966	\$ -	\$ -	\$ 1,414,966
School Site Discretionary Carryover	\$ -	\$ -	\$ -	\$ 173,310	\$ -	\$ -	\$ 173,310	\$ -	\$ -	\$ 173,310
Site Donations, Mini Grants, Carryover	\$ -	\$ -	\$ -	\$ 381,631	\$ -	\$ -	\$ 381,631	\$ -	\$ -	\$ 381,631
Deferred Maintenance	\$ -	\$ -	\$ -	\$ 736,619	\$ -	\$ -	\$ 736,619	\$ -	\$ -	\$ 736,619
Deferral/Cash Flow Reserve	\$ 3,918,539	\$ -	\$ -	\$ 2,347,465	\$ -	\$ -	\$ (1,571,074)	\$ -	\$ -	\$ (1,571,074)
Restricted Program Balances	\$ -	\$ -	\$ -	\$ 1,965,544	\$ -	\$ -	\$ 1,965,544	\$ -	\$ -	\$ 1,965,544
EU Reserve %										
3.00%										
Economic Uncertainties 3%	\$ 2,926,955	\$ -	\$ -	\$ 2,799,300	\$ -	\$ -	\$ (127,655)	\$ -	\$ -	\$ (127,655)
Addl 2% Board Reserve	\$ 2,008,633	\$ -	\$ -	\$ 1,866,200	\$ -	\$ -	\$ (142,433)	\$ -	\$ -	\$ (142,433)
TOTAL ENDING FUND BALANCE	\$ 10,307,496	\$ -	\$ 10,307,496	\$ 12,027,004	\$ 1,965,544	\$ 13,992,549	\$ 1,719,508	\$ 1,965,544	\$ 3,685,053	

2010-11 Unaudited Actuals & 2011-12 Adopted Budget
Financial Statements ~ Funds 12 - 63 ~ all other funds.

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
CHILD DEVELOPMENT - FUND 12**

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 30,105	\$ 17,074
State Revenue	495,771	535,120
Local Revenue - Parent Fees	-	
Local Revenue - Interest	577	500
TOTAL REVENUE	\$ 526,452	\$ 552,694
EXPENDITURES		
Certificated Salaries	\$ 307,902	\$ 269,180
Classified Salaries	185,983	158,481
Employee Benefits	141,372	124,533
Books & Supplies	96,525	-
Services & Other Expenses	12,657	-
Capital Outlay	-	-
Direct Support/Indirect Costs	3,501	-
TOTAL EXPENDITURES	\$ 747,941	\$ 552,194
Excess (Deficient) Revenue Over Expenses	\$ (221,489)	\$ 500
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ 93,341	\$ -
Transfers Out	-	-
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES	93,341	-
Net Increase (Decrease) in Fund Balance	\$ (128,148)	\$ 500
BEGINNING FUND BALANCE	\$ 170,474	\$ 42,326
ENDING FUND BALANCE	\$ 42,326	\$ 42,826

COMPONENTS OF ENDING FUND BALANCE

Description	2010-11 Designated Amount	2011-12 PER GASB 54 Restricted
Center Based Reserve Account (Resource 6130)	42,326	42,826
TOTAL FUND BALANCE	\$ 42,326	\$ 42,826

*This fund balance was reduced to a statutory maximum of 5% of MRA in 2010-11
This fund balance could be subject to 2011-12 State Budget trigger reductions

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
CAFETERIA - FUND 13**

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 3,458,775	\$ 3,463,000
State Revenue	287,771	267,800
Local Revenue - Paid Meals	1,209,100	1,521,697
Local Revenue - Interest	2,730	4,200
TOTAL REVENUE	\$ 4,958,377	\$ 5,256,697
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	1,989,668	1,961,561
Employee Benefits	832,731	855,412
Food & Supplies	2,332,711	2,359,047
Services & Other Expenses	(35,983)	19,237
Capital Outlay	19,657	123,950
Direct Support/Indirect Costs	-	232,952
TOTAL EXPENDITURES	\$ 5,138,784	\$ 5,552,159
Excess (Deficient) Revenue Revenue Over Expenses	\$ (180,408)	\$ (295,462)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - Sunshine Fund	(1,050)	(536)
Debt Service	-	-
TOTAL OTHER FINANCING	\$ (1,050)	\$ (536)
Net Increase (Decrease) in Fund Balance	\$ (181,458)	\$ (295,998)
BEGINNING FUND BALANCE	\$ 1,030,638	\$ 849,181
ENDING FUND BALANCE	\$ 849,181	\$ 553,183

COMPONENTS OF ENDING FUND BALANCE

Description	2010-11 Designated Amount	2011-12	
		PER GASB 54 Nonspendable	Restricted
Stores Reserve	\$ 57,283	\$ 57,283	
Catering & Enterprise Reserve	\$ 123,555	\$ 47,204	
Operating Reserve	\$ 506,643	\$ 448,696	
		<u>Unassigned/ Unappropriated</u>	-
Reserve for Economic Uncertainties	\$ 161,700		
TOTAL FUND BALANCE	\$ 849,181	\$ 553,183	

LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
DEFERRED MAINTENANCE - FUND 14

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	- -	- -
Local Revenue - JPA Reimb Flood Damage FLH	29,730	-
Local Revenue - Interest	1,577	-
TOTAL REVENUE	\$ 31,307	\$ -
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	- -	- -
Employee Benefits	- -	- -
Equipment & Supplies	6,169	-
Services & Other Expenses	27,336	-
Capital Outlay	28,191	-
Direct Support/Indirect Costs	- -	- -
TOTAL EXPENDITURES	\$ 61,696	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ (30,389)	\$ -
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ 3,000	\$ -
Transfers Out Remaining Prior Year Fund Balance	\$ (281,372)	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ (278,372)	\$ -
Net Increase (Decrease) in Fund Balance	\$ (308,761)	\$ -
BEGINNING FUND BALANCE	\$ 308,761	\$ (0)
ENDING FUND BALANCE	\$ (0)	\$ (0)

COMPONENTS OF ENDING FUND BALANCE

Description	2010-11 Designated Amount	2011-12 PER GASB 54 Restricted
TOTAL FUND BALANCE	\$ -	\$ -

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
SPECIAL RESERVE NOT FOR CAPITAL OUTLAY (Opt-Out) - FUND 17**

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	\$ -	\$ -
Local Revenue - Interest	\$ 6,065	\$ 6,500
TOTAL REVENUE	\$ 6,065	\$ 6,500
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	\$ -	\$ -
Employee Benefits	\$ -	\$ -
Equipment & Supplies	\$ -	\$ -
Services & Other Expenses	\$ -	\$ -
Capital Outlay	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
TOTAL EXPENDITURES	\$ -	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ 6,065	\$ 6,500
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - Wellness & Misc	(72,675)	(72,073)
Transfers Out - 1% Salary To General Fund	(700,000)	-
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	(772,675)	(72,073)
Net Increase (Decrease) in Fund Balance	\$ (766,611)	\$ (65,573)
BEGINNING FUND BALANCE	\$ 1,640,587	\$ 873,976
ENDING FUND BALANCE	\$ 873,976	\$ 808,403

COMPONENTS OF ENDING FUND BALANCE		
Description	2010-11 Designated Amount	2011-12 PER GASB 54 Assigned
Opt Out Funds	\$ 873,976	\$ 808,403
TOTAL FUND BALANCE	\$ 873,976	\$ 808,403

LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
BUILDING (Prop M) - FUND 21

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	- -	-
Local Revenue - Interest	12,525	5,000
TOTAL REVENUE	\$ 12,525	\$ 5,000
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	- -	-
Employee Benefits	- -	-
Equipment & Supplies	4,669	-
Services & Other Expenses	- -	-
Capital Outlay	1,163,593	1,488,962
Direct Support/Indirect Costs	- -	-
TOTAL EXPENDITURES	\$ 1,168,262	\$ 1,488,962
Excess (Deficient) Revenue Revenue Over Expenses	\$ (1,155,737)	\$ (1,483,962)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	- -	-
Debt Service	- -	-
Net Increase (Decrease) in Fund Balance	\$ (1,155,737)	\$ (1,483,962)
BEGINNING FUND BALANCE	\$ 2,646,040	\$ 1,490,302
ENDING FUND BALANCE	\$ 1,490,302	\$ 6,340

COMPONENTS OF ENDING FUND BALANCE

Description	2010-11 Designated Amount	2011-12 PER GASB 54 Assigned
Modernization Projects/Prop M	\$ 1,490,302	6,340
TOTAL FUND BALANCE	\$ 1,490,302	\$ 6,340

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
CAPITAL FACILITIES (Developer Fees) - FUND 25**

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	- -	-
Local Revenue - Developer Fees	230,893	65,000
Local Revenue - Interest	3,371	5,000
TOTAL REVENUE	\$ 234,264	\$ 70,000
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	- -	-
Employee Benefits	- -	-
Equipment & Supplies	- -	-
Services & Other Expenses - 3% Admin.	6,927	1,950
Capital Outlay	24,678	-
Direct Support/Indirect Costs	- -	-
TOTAL EXPENDITURES	\$ 31,604	\$ 1,950
Excess (Deficient) Revenue Revenue Over Expenses	\$ 202,660	\$ 68,050
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	- -	-
Debt Service	- -	-
Net Increase (Decrease) in Fund Balance	\$ 202,660	\$ 68,050
BEGINNING FUND BALANCE	\$ 633,761	\$ 836,421
ENDING FUND BALANCE	\$ 836,421	\$ 904,471

COMPONENTS OF ENDING FUND BALANCE			
	2010-11 Designated Amount	2011-12 PER GASB 54 Assigned	
Capital Facilities	\$ 836,421		\$ 904,471
TOTAL FUND BALANCE	\$ 836,421		\$ 904,471

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
SPECIAL RESERVE FOR CAPITAL OUTLAY - FUND 40**

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	- -	-
Local Revenue - Interest	8,227	7,000
TOTAL REVENUE	\$ 8,227	\$ 7,000
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	- -	-
Employee Benefits	- -	-
Equipment & Supplies	- -	-
Services & Other Expenses	- -	-
Capital Outlay	- -	-
Direct Support/Indirect Costs	- -	-
TOTAL EXPENDITURES	\$ -	\$ -
Excess (Deficient) Revenue Revenue Over Expenses	\$ 8,227	\$ 7,000
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - ERI Payment 3&4	(399,564)	(399,564)
Debt Service	- -	-
TOTAL OTHER FINANCING SOURCES/USES	(399,564)	(399,564)
Net Increase (Decrease) in Fund Balance	\$ (391,337)	\$ (392,564)
BEGINNING FUND BALANCE	\$ 1,610,690	\$ 1,219,353
ENDING FUND BALANCE	\$ 1,219,353	\$ 826,789

COMPONENTS OF ENDING FUND BALANCE		
Description	2010-11 Designated Amount	2011-12 PER GASB 54 Assigned
2007-08 Cert. and Class Early Retirement Incntv	\$ 1,219,353	\$ 826,789
TOTAL FUND BALANCE	\$ 1,219,353	\$ 826,789

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
SMARTSTEPS PRESCHOOL - FUND 63-0000**

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	\$ -	\$ -
Local Revenue - Tuition/Parent Fees	215,933	184,242
Local Revenue - Donations	2,200	-
Local Revenue - Interest	78	-
TOTAL REVENUE	\$ 218,211	\$ 184,242
EXPENDITURES		
Certificated Salaries	\$ 72,759	\$ 77,118
Classified Salaries	44,093	46,723
Employee Benefits	41,196	43,876
Books & Supplies	15,263	4,800
Services & Other Expenses	11,352	11,255
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 184,664	\$ 183,772
Excess (Deficient) Revenue Revenue Over Expenses	\$ 33,547	\$ 470
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ 33,547	\$ 470
BEGINNING FUND BALANCE	\$ 15,822	\$ 49,369
ENDING FUND BALANCE	\$ 49,369	\$ 49,839

COMPONENTS OF ENDING FUND BALANCE		
Description	2010-11 Designated Amount	2011-12 PER GASB 54 Unrestricted Net Assets
Smart Steps Operating Reserves	\$ 49,369	\$ 49,839
TOTAL FUND BALANCE	\$ 49,369	\$ 49,839

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
EXTENDED SCHOOL SERVICES - FUND 63-9010**

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	- -	-
Local Revenue - Tuition/Parent Fees	3,299,835	3,293,323
Local Revenue - Donations	5,096	-
Local Revenue - Interest	5,796	6,200
TOTAL REVENUE	\$ 3,310,728	\$ 3,299,523
EXPENDITURES		
Certificated Salaries	\$ 114,346	\$ 114,346
Classified Salaries	1,929,968	1,862,806
Employee Benefits	620,299	724,821
Books & Supplies	138,845	23,859
Services & Other Expenses	743,352	573,668
Capital Outlay	- -	-
Direct Support/Indirect Costs	- -	-
TOTAL EXPENDITURES	\$ 3,546,810	\$ 3,299,500
Excess (Deficient) Revenue Revenue Over Expenses	\$ (236,082)	\$ 23
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (236,082)	\$ 23
BEGINNING FUND BALANCE	\$ 697,058	460,976
ENDING FUND BALANCE	\$ 460,976	460,999

COMPONENTS OF ENDING FUND BALANCE

Description	2010-11 Designated Amount	2011-12 PER GASB 54 Unrestricted Net Assets	
		\$ 460,976	\$ 460,999
Extended School Services Operating Reserves	\$ 460,976	\$ 460,999	\$ 460,999
TOTAL FUND BALANCE	\$ 460,976	\$ 460,999	\$ 460,999

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2010-11 UNAUDITED ACTUALS & 2011-12 ADOPTED BUDGET
FUND 63 COMBINED**

	2010-11 UNAUDITED ACTUALS	2011-12 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	\$ -	\$ -
Local Revenue - Tuition/Parent Fees	3,515,768	3,477,565
Local Revenue - Donations	7,296	-
Local Revenue - Interest	5,874	6,200
TOTAL REVENUE	\$ 3,528,938	\$ 3,483,765
EXPENDITURES		
Certificated Salaries	\$ 187,105	\$ 191,464
Classified Salaries	\$ 1,974,061	\$ 1,909,529
Employee Benefits	\$ 661,496	\$ 768,697
Books & Supplies	\$ 154,108	\$ 28,659
Services & Other Expenses	\$ 754,704	\$ 584,923
Capital Outlay	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,731,474	\$ 3,483,272
Excess (Deficient) Revenue Revenue Over Expenses	\$ (202,536)	\$ 493
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (202,536)	\$ 493
BEGINNING FUND BALANCE	\$ 712,880	\$ 510,345
ENDING FUND BALANCE	\$ 510,345	\$ 510,838

COMPONENTS OF ENDING FUND BALANCE			
Description	2010-11 Designated Amount	2011-12 PER GASB 54 Unrestricted Net Assets	
ESS & Smart Steps Operating Reserves	\$ 510,345		\$ 510,838
TOTAL FUND BALANCE	\$ 510,345		\$ 510,838

Form TC ~ Standard Account Code Structure (SACS) 2010-
11 Unaudited Actuals Table of Contents
Form 01 ~ SACS General Fund Revenue & Expenditures

G = General Ledger Data; S = Supplemental Data

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

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	58,931,695.58	2,131,478.00	61,063,173.58	58,738,744.00	2,133,938.00	60,872,682.00 -0.3%
2) Federal Revenue		8100-8299	199,306.66	10,420,673.57	10,619,980.23	201,306.00	5,730,787.00	5,932,093.00 +4.1%
3) Other State Revenue		8300-8599	11,287,966.23	4,913,467.94	16,201,434.17	9,462,920.00	3,940,068.00	13,402,988.00 +17.3%
4) Other Local Revenue		8600-8799	1,027,683.49	8,375,444.54	9,403,128.03	377,460.00	7,396,061.00	7,773,521.00 +17.3%
5) TOTAL, REVENUES			71,446,651.96	25,841,064.05	97,287,716.01	68,780,430.00	19,200,854.00	87,981,284.00 -9.6%
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	35,162,472.02	12,832,584.49	47,995,056.51	35,798,890.00	8,025,201.00	43,824,091.00 -8.7%
2) Classified Salaries		2000-2999	8,688,266.24	7,398,293.37	16,086,559.61	8,084,738.00	6,911,217.00	14,995,955.00 -6.8%
3) Employee Benefits		3000-3999	12,759,074.81	6,040,604.47	18,799,679.28	13,562,521.00	5,332,262.00	18,894,783.00 0.5%
4) Books and Supplies		4000-4999	1,601,672.45	2,296,218.01	3,897,890.46	1,831,558.00	3,666,753.00	5,498,311.00 +41.1%
5) Services and Other Operating Expenditures		5000-5999	3,700,315.63	2,397,740.13	6,098,055.76	4,109,505.00	3,183,322.00	7,292,827.00 +19.6%
6) Capital Outlay		6000-6999	71,651.45	237,364.93	309,016.38	106,180.00	16,175.00	122,355.00 -60.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
8) Other Outgo - Transfers of Indirect Costs		7400-7499	30,888.00	0.00	30,888.00	30,888.00	0.00	30,888.00 0.0%
9) TOTAL, EXPENDITURES			7300-7399	(400,525.69)	397,025.19	(3,500.50)	(498,507.00)	265,555.00 (232,932.00) 6554.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
D. OTHER FINANCING SOURCES/USES			61,613,814.91	31,599,830.59	93,213,645.50	63,025,773.00	27,400,485.00	90,426,258.00 -3.0%
1) Interfund Transfers		8900-8929	1,454,661.68	0.00	1,454,661.68	472,173.00	0.00	472,173.00 -67.5%
a) Transfers In		7600-7629	96,340.65	0.00	96,340.65	0.00	0.00	0.00 -100.0%
b) Transfers Out								
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
a) Sources		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00 0.0%
b) Uses								
3) Contributions		8980-8999	(6,560,715.97)	6,560,715.97	0.00	(8,199,631.00)	8,199,631.00	0.00 0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,202,394.94)	6,560,715.97	1,358,321.03	(7,727,458.00)	8,199,631.00	472,173.00 -65.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,630,442.11	801,949.43	5,432,391.54	(1,972,801.00)	0.00	(1,972,801.00)	-136.3%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	7,396,562.09	1,163,595.00	8,560,157.09	12,027,004.20	1,965,544.43	13,992,548.63	63.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			7,396,562.09	1,163,595.00	8,560,157.09	12,027,004.20	1,965,544.43	13,992,548.63	63.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,396,562.09	1,163,595.00	8,560,157.09	12,027,004.20	1,965,544.43	13,992,548.63	63.5%
2) Ending Balance, June 30 (E + F1e)			12,027,004.20	1,965,544.43	13,992,548.63	10,054,203.20	1,965,544.43	12,019,747.63	-14.1%
Components of Ending Fund Balance (Actuals)									
a) Reserve for Revolving Cash		9711	43,650.00	0.00	43,650.00				
Stores		9712	73,540.89	0.00	73,540.89				
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		9770	2,799,300.00	0.00	2,799,300.00				
Designated for Economic Uncertainties									
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00	0.00	0.00				
Other Designations		9780	9,110,513.31	1,965,544.43	11,076,057.74				
Option Out Transfer		9780	700,000.00		700,000.00				
6th Grade Transition - Estimate		9780	500,000.00		500,000.00				
Capital Equipment Replacement		9780	250,000.00		250,000.00				
Vacation Liability @ June 30, 2011		9780	740,322.00		740,322.00				
Lottery 10/11 Revenue		9780	1,414,966.00		1,414,966.00				
School Site Discretionary Carryover		9780	173,310.00		173,310.00				
Site Donations, Mini-Grants, Books Fine		9780	381,631.40		381,631.40				
Deferred Maintenance		9780	736,619.06		736,619.06				
Additional 2% Board Reserve		9780	1,866,200.00		1,866,200.00				
Deferral/Cash Flow Reserve		9780	495,694.92		495,694.92				
Deferral/Cash Flow Reserve		9780	1,851,769.93		1,851,769.93				
Medi-Cal Billing Option		5640		300,437.52					
Special Ed - Infants with Exceptional Needs		6510		160,167.31					
Economic Impact Aid State Compensation		7090		784,192.58					

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
Economic Impact Aid - Limited English I	7091	9780		302,499.20	302,499.20			
After School Learning (ASES) - Resour	9010	9780		12,910.92	12,910.92			
CPPW - Wellness 2 Yr Grant - Resour	9010	9780		168,452.29	168,452.29			
Community Development Funds - Reso	9010	9780		236,884.61	236,884.61			
c) Undesignated Amount		9790	0.00	0.00	0.00			
d) Unappropriated Amount		9790						
Components of Ending Fund Balance (Budget)								
a) Nonspendable Revolving Cash	9711				43,650.00	0.00		43,650.00
Stores	9712				73,541.00	0.00		73,541.00
Prepaid Expenditures	9713				0.00	0.00		0.00
All Others	9719				0.00	0.00		0.00
b) Restricted	9740				0.00	1,965,544.43		1,965,544.43
c) Committed Stabilization Arrangements	9750				0.00	0.00		0.00
Other Commitments	9760				0.00	0.00		0.00
d) Assigned					7,224,224.20	0.00		7,224,224.20
Other Assignments	9780				700,000.00			700,000.00
Option Out Transfer	0000	9780			500,000.00			500,000.00
6th Grade Transition - Estimate	0000	9780			250,000.00			250,000.00
Capital Equipment Replacement	0000	9780			514,285.27			514,285.27
Vacation Liability @ June 30, 2011	0000	9780			226,036.62			226,036.62
Vacation Liability @ June 30, 2011	1100	9780			1,414,966.00			1,414,966.00
Lottery 1011 Revenue	1100	9780			173,310.00			173,310.00
School Site Discretionary Carryover	1100	9780			381,631.00			381,631.00
Site Donations, Mini-Grants Carryover	1100	9780			485,777.31			485,777.31
Deferred Maintenance	1100	9780			250,841.69			250,841.69
Deferred Maintenance	1300	9780			518,850.00			518,850.00
Deferred/Cash Flow Reserve	1300	9780			1,808,526.31			1,808,526.31
Additional 2% Board Reserve	1300	9780						
e) Unassigned/unappropriated Reserve for Economic Uncertainties	9789				2,712,788.00	0.00		2,712,788.00
Unassigned/unappropriated Amount	9790				0.00	0.00		0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
G. ASSETS								
1) Cash								
a) in County Treasury		9110	6,651,803.17	(547,771.59)	6,104,031.58			
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	43,650.00	0.00	43,650.00			
d) with Fiscal Agent		9135	0.00	0.00	0.00			
e) collections awaiting deposit		9140	0.00	0.00	0.00			
2) Investments		9150	0.00	0.00	0.00			
3) Accounts Receivable		9200	14,711,061.00	4,152,383.64	18,863,444.64			
4) Due from Grantor Government		9290	0.00	0.00	0.00			
5) Due from Other Funds		9310	774,335.06	40,023.31	814,358.37			
6) Stores		9320	73,540.89	0.00	73,540.89			
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			22,254,390.12	3,644,635.36	25,899,025.48			
H. LIABILITIES								
1) Accounts Payable		9500	848,946.38	1,148,611.67	1,997,558.05			
2) Due to Grantor Governments		9590	0.00	0.00	0.00			
3) Due to Other Funds		9610	117,970.51	24,080.68	142,051.19			
4) Current Loans		9640	9,260,469.03	0.00	9,260,469.03			
5) Deferred Revenue		9650	0.00	506,398.58	506,398.58			
6) Long-Term Liabilities		9660						
7) TOTAL, LIABILITIES			10,227,385.92	1,679,090.93	11,906,476.85			
I. FUND EQUITY								
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			12,027,004.20	1,965,544.43	13,992,548.63			

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment		8011	40,129,989.00	0.00	40,129,989.00	39,668,973.00	0.00	39,668,973.00	-1.1%
State Aid - Current Year		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8019	2,907.00	0.00	2,907.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years									
Tax Relief Subventions		8021	219,691.76	0.00	219,691.76	222,104.00	0.00	222,104.00	1.1%
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes									
County & District Taxes		8041	20,203,573.67	0.00	20,203,573.67	21,522,853.00	0.00	21,522,853.00	6.5%
Secured Roll Taxes		8042	770,681.51	0.00	770,681.51	774,151.00	0.00	774,151.00	0.5%
Unsecured Roll Taxes		8043	1,087.05	0.00	1,087.05	0.00	0.00	0.00	-100.0%
Prior Years' Taxes		8044	451,096.72	0.00	451,096.72	423,298.00	0.00	423,298.00	-6.2%
Supplemental Taxes									
Education Revenue Augmentation Fund (ERAF)		8045	(2,443,325.00)	0.00	(2,443,325.00)	(2,313,954.00)	0.00	(2,313,954.00)	-5.3%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	1,097,738.00	0.00	1,097,738.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	10.87	0.00	10.87	71.00	0.00	71.00	553.2%
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)		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Royalties and Bonuses		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment									
Subtotal, Revenue Limit Sources			60,433,450.58	0.00	60,433,450.58	60,297,496.00	0.00	60,297,496.00	-0.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year		0000	(1,768,962.00)		(1,768,962.00)	(1,769,460.00)		(1,769,460.00)	0.0%
Continuation Education ADA Transfer		2200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer		2430	93,769.00	93,769.00	93,769.00	98,479.00	98,479.00	98,479.00	5.0%
Special Education ADA Transfer		6500	1,675,193.00	1,675,193.00	1,670,981.00	1,670,981.00	1,670,981.00	1,670,981.00	-0.3%

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)	
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	267,207.00	0.00	267,207.00	210,708.00	0.00	210,708.00	-21.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	362,516.00	362,516.00	0.00	364,478.00	364,478.00	0.5%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			58,931,695.58	2,131,478.00	61,063,173.58	58,738,744.00	2,133,938.00	60,872,682.00	-0.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	51,305.96	0.00	51,305.96	51,306.00	0.00	51,306.00	0.0%
Special Education Entitlement		8181	0.00	2,151,364.00	2,151,364.00	0.00	2,151,364.00	2,151,364.00	0.0%
Special Education Discretionary Grants		8182	0.00	968,898.18	968,898.18	0.00	428,142.00	428,142.00	-55.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	25,029.00	25,029.00	New
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)		8290	3000-3299, 4000-4139, 4201-4215, 4610, 5510	6,802,999.89	6,802,999.89	2,821,900.00	2,821,900.00	2,821,900.00	-58.5%
Vocational and Applied Technology Education		8290	3500-3699	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools		8290	3700-3799	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	148,000.70	497,411.50	645,412.20	150,000.00	304,352.00	454,352.00	-29.6%
TOTAL FEDERAL REVENUE			199,306.66	10,420,673.57	10,619,980.23	201,306.00	5,730,787.00	5,932,093.00	-44.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Current Year	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Prior Years									
Special Education Master Plan	6500	8311		702,521.00	702,521.00		0.00	0.00	-100.0%
Current Year									
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		829,885.00	829,885.00		827,594.00	827,594.00	-0.3%
Economic Impact Aid	7090-7091	8311		1,758,981.00	1,758,981.00		1,758,981.00	1,758,981.00	0.0%
Spec. Ed. Transportation	7240	8311		106,359.00	106,359.00		105,664.00	105,664.00	-0.7%
All Other State Apportionments - Current Year	All Other	8311		806,858.00	806,858.00		790,000.00	790,000.00	-2.1%
All Other State Apportionments - Prior Years	All Other	8319		0.00	0.00		0.00	0.00	0.0%
Year Round School Incentive	8425			0.00	0.00		0.00	0.00	0.0%
Class Size Reduction, K-3	8434			3,727,850.00	3,727,850.00		2,578,218.00	2,578,218.00	-30.8%
Child Nutrition Programs	8520			0.00	0.00		0.00	0.00	0.0%
Mandated Costs Reimbursements	8550			467,029.00	467,029.00		0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials	8560	1,414,965.93	224,036.95	1,639,002.88	1,317,752.00	207,754.00	1,525,506.00	1,525,506.00	-6.9%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions	8575	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.00	0.00		0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence									

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)	
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	5,678,121.30	484,826.99	6,162,948.29	5,566,950.00	250,075.00	5,817,025.00	-5.6%
TOTAL, OTHER STATE REVENUE			11,287,966.23	4,913,467.94	16,201,434.17	9,462,920.00	3,940,068.00	13,402,988.00	+17.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies		8615	0.00	0.00	0.00		0.00	0.00	0.0%
Secured Roll		8616	0.00	0.00	0.00		0.00	0.00	0.0%
Unsecured Roll		8617	0.00	0.00	0.00		0.00	0.00	0.0%
Prior Years' Taxes		8618	0.00	0.00	0.00		0.00	0.00	0.0%
Supplemental Taxes		8621	0.00	0.00	0.00		0.00	0.00	0.0%
Non-Ad Valorem Taxes		8622	0.00	0.00	0.00		0.00	0.00	0.0%
Parcel Taxes		8625	0.00	33,300.84	33,300.84		33,810.00	33,810.00	1.5%
Other									
Community Redevelopment Funds									
Not Subject to RL Deduction		8629	0.00	0.00	0.00		0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8631	523.11		523.11		0.00	0.00	-100.0%
Sales									
Sale of Equipment/Supplies		8632	0.00	0.00	0.00		0.00	0.00	0.0%
Sale of Publications		8634	0.00	0.00	0.00		0.00	0.00	0.0%
Food Service Sales		8639	5,368.45	0.00	5,368.45	1,600.00	0.00	1,600.00	-70.2%
All Other Sales		8650	108,631.47	0.00	108,631.47	87,939.00	0.00	87,939.00	-19.0%
Leases and Rentals		8660	115,310.81	0.00	115,310.81	100,000.00	0.00	100,000.00	-13.3%
Interest		8662	0.00	0.00	0.00		0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8671	0.00	0.00	0.00		0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8672	0.00	0.00	0.00		0.00	0.00	0.0%
Non-Resident Students		8675	0.00	24,297.16	24,297.16		50,000.00	50,000.00	105.8%
Transportation Services		8677		25,025.00	25,025.00		0.00	0.00	-100.0%
Interagency Services	All Other	8677	0.00	1,884,055.54	1,884,055.54	0.00	1,556,838.00	1,556,838.00	-17.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00		0.00	0.00	0.0%
All Other Fees and Contracts		8689	1,794.80	0.00	1,794.80	4,000.00	0.00	4,000.00	122.9%
Other Local Revenue									

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)	
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	796,054.85	2,557.00	798,611.85	183,921.00	10,000.00	193,921.00	-75.7%
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		8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools		6500	6,406,209.00	6,406,209.00	6,406,209.00	5,745,413.00	5,745,413.00	5,745,413.00	-10.3%
From County Offices		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		6360	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments		8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From Districts or Charter Schools		8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,027,683.49	8,315,444.54	9,403,128.03	377,460.00	7,396,061.00	7,773,521.00	-17.3%
TOTAL, REVENUES			71,446,651.96	25,841,064.05	97,287,716.01	68,780,430.00	19,200,854.00	87,981,284.00	-9.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	29,788,066.86	10,034,344.12	39,822,410.98	30,616,537.00	5,203,836.00	35,820,373.00	+10.0%
Certificated Pupil Support Salaries	1200	1,654,838.21	2,186,693.98	3,841,532.19	1,615,578.00	2,310,186.00	3,925,764.00	+2.2%
Certificated Supervisors' and Administrators' Salaries	1300	3,207,718.96	186,502.58	3,394,221.54	3,040,360.00	149,645.00	3,190,005.00	-6.0%
Other Certificated Salaries	1900	511,847.99	425,043.81	936,891.80	526,415.00	361,534.00	887,949.00	-5.2%
TOTAL CERTIFICATED SALARIES		35,162,472.02	12,832,584.49	47,995,056.51	35,798,890.00	8,025,201.00	43,824,091.00	-8.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	142,952.86	2,554,741.40	2,697,694.26	73,981.00	2,375,648.00	2,449,629.00	-9.2%
Classified Support Salaries	2200	2,790,499.27	3,223,063.20	6,013,562.47	2,662,035.00	3,011,510.00	5,673,545.00	-5.7%
Classified Supervisors' and Administrators' Salaries	2300	658,063.17	352,748.42	1,010,811.59	475,148.00	318,484.00	793,632.00	-21.5%
Clerical, Technical and Office Salaries	2400	4,436,069.54	350,176.85	4,786,246.39	4,256,714.00	344,027.00	4,600,741.00	-3.9%
Other Classified Salaries	2900	660,681.40	917,563.50	1,578,244.90	616,860.00	861,548.00	1,478,408.00	-6.3%
TOTAL CLASSIFIED SALARIES		8,688,266.24	7,398,293.37	16,086,559.61	8,084,738.00	6,911,217.00	14,995,955.00	-6.8%
EMPLOYEE BENEFITS								
STRS	3101-3102	2,923,465.91	1,030,001.27	3,953,467.18	2,962,193.00	660,474.00	3,622,667.00	-8.4%
PERS	3201-3202	835,943.99	726,166.29	1,562,110.28	876,196.00	748,323.00	1,624,519.00	4.0%
OASDI/Medicare/Alternative	3301-3302	1,134,857.29	745,242.21	1,880,099.50	1,130,421.00	666,245.00	1,796,866.00	-4.4%
Health and Welfare Benefits	3401-3402	4,059,619.86	2,349,118.88	6,408,738.74	4,325,577.00	2,101,703.00	6,427,280.00	0.3%
Unemployment Insurance	3501-3502	319,663.31	149,783.35	469,446.66	713,058.00	247,216.00	960,274.00	104.6%
Workers' Compensation	3601-3602	868,798.26	406,018.81	1,274,817.07	899,522.00	311,565.00	1,211,087.00	-5.0%
OPEB, Allocated	3701-3702	121,063.36	9,719.49	130,782.85	1,340,284.00	35,003.00	1,375,287.00	951.6%
OPEB, Active Employees	3751-3752	1,108,786.70	76,085.45	1,184,872.15	0.00	0.00	0.00	-100.0%
PERS Reduction	3801-3802	79,830.10	117,659.68	197,489.78	25,492.00	109,007.00	134,499.00	-31.9%
Other Employee Benefits	3901-3902	1,307,046.03	430,809.04	1,737,855.07	1,289,778.00	452,726.00	1,742,504.00	0.3%
TOTAL EMPLOYEE BENEFITS		12,759,074.81	6,040,604.47	18,799,679.28	13,562,521.00	5,332,262.00	18,894,783.00	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	634,300.30	239,279.65	873,579.95	487,801.00	253,829.00	741,630.00	-15.1%
Books and Other Reference Materials	4200	13,528.32	123,287.62	136,815.94	1,025.00	5,437.00	6,462.00	-55.3%

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)		
Materials and Supplies	4300	684,579.31	892,441.08	1,577,020.39	1,266,117.00	3,375,587.00	4,641,704.00	194.3%
Noncapitalized Equipment	4400	269,264.52	1,041,209.66	1,310,474.18	76,615.00	31,900.00	108,515.00	91.7%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1,601,672.45	2,296,218.01	3,897,890.46	1,831,558.00	3,666,753.00	5,498,311.00	41.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	71,592.15	77,995.68	149,587.83	144,842.00	552,303.00	697,145.00	366.0%
Dues and Memberships	5300	24,412.98	0.00	24,412.98	25,019.00	0.00	25,019.00	2.5%
Insurance	5400 - 5450	460,705.52	32,475.39	493,180.91	499,902.00	29,937.00	529,839.00	7.4%
Operations and Housekeeping	5500	2,146,753.54	0.00	2,146,753.54	2,104,922.00	0.00	2,104,922.00	-1.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	514,410.86	17,430.99	531,841.85	658,951.00	27,203.00	686,154.00	29.0%
Transfers of Direct Costs	5710	92,502.82	(92,502.82)	0.00	69,804.00	(69,804.00)	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(577,689.14)	(20,279.14)	(597,968.28)	(474,920.00)	(14,413.00)	(489,333.00)	-18.2%
Professional/Consulting Services and Operating Expenditures	5800	858,468.22	2,374,419.89	3,232,888.11	903,592.00	2,653,245.00	3,556,837.00	10.0%
Communications	5900	109,158.68	8,200.14	117,358.82	177,393.00	4,851.00	182,244.00	55.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		3,700,315.63	2,397,740.13	6,098,055.76	4,109,505.00	3,183,322.00	7,292,827.00	19.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
CAPITAL OUTLAY								
Land		6100	0.00	3.00	3.00	0.00	6,175.00	6,175.00 205733.3%
Land Improvements		6170	35,207.14	93,527.95	128,735.09	0.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	0.00	39,697.93	39,697.93	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	12,011.19	79,158.23	91,169.42	0.00	0.00	-100.0%
Equipment Replacement		6500	24,433.12	24,977.82	49,410.94	106,180.00	10,000.00	116,180.00 135.1%
TOTAL CAPITAL OUTLAY			71,651.45	237,364.93	309,016.38	106,180.00	16,175.00	122,355.00 -60.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools		6500	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
To County Offices		6500	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
To JPAs		6500	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools		6360	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
To County Offices		6360	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
To JPAs		6360	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
Other Transfers of Apportionments		All Other	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%
		7299	0.00	0.00	0.00	0.00	0.00	0.0% 0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service - Interest		7438	5,940.21	0.00	5,940.21	4,722.00	0.00	4,722.00	-20.5%
Other Debt Service - Principal		7439	24,947.79	0.00	24,947.79	26,166.00	0.00	26,166.00	4.9%
<u>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</u>			30,888.00	0.00	30,888.00	30,888.00	0.00	30,888.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(397,025.19)	397,025.19	0.00	(265,555.00)	265,555.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(3,500.50)	0.00	(3,500.50)	(232,952.00)	0.00	(232,952.00)	6554.8%
<u>TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</u>			(400,525.69)	397,025.19	(3,500.50)	(498,507.00)	265,555.00	(232,952.00)	6554.8%
TOTAL EXPENDITURES			61,613,814.91	31,599,830.59	93,213,645.50	63,025,773.00	27,400,485.00	90,426,258.00	-3.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget				
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)		
INTERFUND TRANSFERS										
INTERFUND TRANSFERS IN										
From: Special Reserve Fund		8912	1,172,239.49	0.00	1,172,239.49	471,637.00	0.00	471,637.00		
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Authorized Interfund Transfers In		8919	282,422.19	0.00	282,422.19	536.00	0.00	536.00		
(a) TOTAL INTERFUND TRANSFERS IN			1,454,661.68	0.00	1,454,661.68	472,173.00	0.00	472,173.00		
INTERFUND TRANSFERS OUT										
To: Child Development Fund		7611	93,340.65	0.00	93,340.65	0.00	0.00	0.0%		
To: Special Reserve Fund		7612	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	0.0%		
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%		
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%		
Other Authorized Interfund Transfers Out		7619	3,000.00	0.00	3,000.00	0.00	0.00	-100.0%		
(b) TOTAL INTERFUND TRANSFERS OUT			96,340.65	0.00	96,340.65	0.00	0.00	-100.0%		
OTHER SOURCES/USES										
SOURCES										
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds		8953	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds from Sale/Lease- Purchase of Land/Buildings										
Other Sources										
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%		
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%		
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%		
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(6,560,715.97)	6,560,715.97	0.00	(8,199,631.00)	8,199,631.00	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL, CONTRIBUTIONS			(6,560,715.97)	6,560,715.97	0.00	(8,199,631.00)	8,199,631.00	0.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(5,202,394.94)	6,560,715.97	1,358,321.03	(7,727,458.00)	8,199,631.00	472,173.00	-65.2%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	58,931,695.58	2,131,478.00	61,063,1173.58	58,738,744.00	2,133,938.00	60,872,682.00	1.5%
2) Federal Revenue		8100-8299	199,306.66	10,420,673.57	10,619,980.23	201,306.00	5,730,787.00	5,932,093.00	-44.1%
3) Other State Revenue		8300-8599	11,287,966.23	4,913,467.94	16,201,434.17	9,462,920.00	3,940,068.00	13,402,988.00	-17.3%
4) Other Local Revenue		8600-8799	1,027,683.49	8,375,444.54	9,403,128.03	377,460.00	7,396,061.00	7,773,521.00	-17.3%
5) TOTAL, REVENUES			71,446,651.96	25,841,064.05	97,287,716.01	68,780,430.00	19,200,854.00	87,981,284.00	-8.5%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction		1000-1999	40,117,270.77	19,084,816.96	59,202,067.73	42,069,405.00	14,888,131.00	56,957,536.00	-3.8%
2) Instruction - Related Services		2000-2999	8,587,427.47	1,312,836.57	9,900,264.04	8,146,253.00	1,741,228.00	9,887,481.00	-0.1%
3) Pupil Services		3000-3999	2,558,678.10	7,261,743.91	9,820,422.01	2,439,711.00	7,187,639.00	9,627,350.00	-2.0%
4) Ancillary Services		4000-4999	64.76	41,593.78	41,658.54	0.00	42,487.00	42,487.00	2.0%
5) Community Services		5000-5999	27,623.02	1,318,684.08	1,346,307.10	6,000.00	1,285,580.00	1,291,580.00	-4.1%
6) Enterprise		6000-6999	761.44	0.00	761.44	0.00	0.00	0.00	-100.0%
7) General Administration		7000-7999	3,675,646.87	397,025.19	4,072,672.06	3,845,209.00	265,555.00	4,110,764.00	0.9%
8) Plant Services		8000-8999	6,484,122.00	2,183,130.10	8,667,252.10	6,428,988.00	1,989,865.00	8,418,853.00	-2.9%
9) Other Outgo		9000-9999	162,220.48	0.00	162,220.48	90,207.00	0.00	90,207.00	-44.4%
10) TOTAL EXPENDITURES			61,613,814.91	31,599,830.59	93,213,645.50	63,025,773.00	27,400,485.00	90,426,258.00	-3.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			9,832,837.05	(5,758,766.54)	4,074,070.51	5,754,657.00	(8,199,631.00)	(2,444,974.00)	-160.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	1,454,661.68	0.00	1,454,661.68	472,173.00	0.00	472,173.00	-67.5%
a) Transfers In		7600-7629	96,340.65	0.00	96,340.65	0.00	0.00	0.00	-100.0%
b) Transfers Out		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources		8980-8999	(6,560,715.97)	6,560,715.97	0.00	(8,199,631.00)	8,199,631.00	0.00	0.0%
b) Uses		(5,202,394.94)	6,560,715.97	1,358,321.03	(7,727,458.00)	8,199,631.00	472,173.00	472,173.00	-65.2%
3) Contributions									
4) TOTAL, OTHER FINANCING SOURCES/USES									

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget		
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,630,442.11	801,949.43	5,432,391.54	(1,972,801.00)	0.00	(1,972,801.00)
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	7,396,562.09	1,163,595.00	8,560,157.09	12,027,004.20	1,965,544.43	13,992,548.63	63.5%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		7,396,562.09	1,163,595.00	8,560,157.09	12,027,004.20	1,965,544.43	13,992,548.63	63.5%
d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		7,396,562.09	1,163,595.00	8,560,157.09	12,027,004.20	1,965,544.43	13,992,548.63	63.5%
2) Ending Balance, June 30 (E + F1e)		12,027,004.20	1,965,544.43	13,992,548.63	10,054,203.20	1,965,544.43	12,019,747.63	-14.1%
Components of Ending Fund Balance (Actuals)								
a) Reserve for Revolving Cash	9711	43,650.00	0.00	43,650.00				
Stores	9712	73,540.89	0.00	73,540.89				
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	2,799,300.00	0.00	2,799,300.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)	9780	9,110,513.31	1,965,544.43	11,076,057.74				
Option Out Transfer	9780	700,000.00		700,000.00				
6th Grade Transition - Estimate	9780	500,000.00		500,000.00				
Capital Equipment Replacement	9780	250,000.00		250,000.00				
Vacation Liability @ June 30, 2011	9780	740,322.00		740,322.00				
Lottery 1011 Revenue	9780	1,414,966.00		1,414,966.00				
School Site Discretionary Carryover	9780	173,310.00		173,310.00				
Site Donations, Mini-Grants, Books Fine	9780	381,631.40		381,631.40				
Deferred Maintenance	9780	736,619.06		736,619.06				
Additional 2% Board Reserve	9780	1,866,200.00		1,866,200.00				
Deferral/Cash Flow Reserve	9780	495,694.92		495,694.92				
Deferral/Cash Flow Reserve	9780	1,851,769.93		1,851,769.93				
Medi-Cal Billing Option	9780	5640		300,437.52				

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Special Ed - Infants with Exceptional Ne	6510	9780	160,167.31		160,167.31				
Economic Impact Aid State Compensat	7090	9780	784,192.58		784,192.58				
Economic Impact Aid - Limited English I	7091		302,499.20		302,499.20				
After School Learning (ASES) - Resour	9010	9780	12,910.92		12,910.92				
CPPW - Wellness 2 Yr Grant - Resour	9010	9780	168,452.29		168,452.29				
Community Development Funds - Resor	9010	9780	236,884.61		236,884.61				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget)									
a) Nonspendable Revolving Cash		9711				43,650.00		0.00	43,650.00
Stores		9712				73,541.00		0.00	73,541.00
Prepaid Expenditures		9713				0.00		0.00	0.00
All Others		9719				0.00		0.00	0.00
b) Restricted		9740				0.00	1,965,544.43	1,965,544.43	
c) Committed Stabilization Arrangements		9750				0.00		0.00	0.00
Other Commitments (by Resource/Object)		9760				0.00		0.00	0.00
d) Assigned						7,224,224.20		0.00	7,224,224.20
Other Assignments (by Resource/Object)		9780				700,000.00		700,000.00	
Option Out Transfer		9780				500,000.00		500,000.00	
6th Grade Transition - Estimate		9780				250,000.00		250,000.00	
Capital Equipment Replacement		9780				514,285.27		514,285.27	
Vacation Liability @ June 30, 2011		9780				226,036.62		226,036.62	
Vacation Liability @ June 30, 2011		1100				1,414,966.00		1,414,966.00	
Lottery 1011 Revenue		1100				173,310.00		173,310.00	
School Site Discretionary Carryover		1100				381,631.00		381,631.00	
Site Donations, Mini-Grants Carryover		9780				485,777.31		485,777.31	
Deferred Maintenance		9780				250,841.69		250,841.69	
Deferred Maintenance		1300				518,850.00		518,850.00	
Deferral/Cash Flow Reserve		1300				1,808,526.31		1,808,526.31	
Additional 2% Board Reserve		1300				2,712,788.00		2,712,788.00	
Unassigned/Economic Uncertainties		9789				0.00		0.00	0.00
Unassigned/Unappropriated Amount		9790				0.00		0.00	0.00

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

37 68197 0000000
Form 01

Resource	Description	2010-11		2011-12	
		Unaudited Actuals	Budget	Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	0.00	300,437.52		
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	0.00	160,167.31		
7090	Economic Impact Aid (EIA)	0.00	784,192.58		
7091	Economic Impact Aid: Limited English Proficiency (LEP)	0.00	302,499.20		
9010	Other Restricted Local	0.00	418,247.82		
	Total, Restricted Balance	0.00	1,965,544.43		

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Forms 12 - 63 ~ SACS Other funds Revenue & Expenditures

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent Difference
			Unaudited Actuals	Budget	
A. REVENUES					
1) Revenue Limit Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		30,104.50	17,074.00	-43.3%
3) Other State Revenue	8300-8599		495,770.67	535,120.00	7.9%
4) Other Local Revenue	8600-8799		576.60	500.00	-13.3%
5) TOTAL, REVENUES			526,451.77	552,694.00	5.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		307,902.36	269,180.00	-12.6%
2) Classified Salaries	2000-2999		185,983.31	158,481.00	-14.8%
3) Employee Benefits	3000-3999		141,372.10	124,533.00	-11.9%
4) Books and Supplies	4000-4999		96,524.97	0.00	-100.0%
5) Services and Other Operating Expenditures	5000-5999		12,657.26	0.00	-100.0%
6) Capital Outlay	6000-6999		0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		3,500.50	0.00	-100.0%
9) TOTAL, EXPENDITURES			747,940.50	552,194.00	-26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(221,488.73)	500.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In	8900-8929		93,340.65	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			93,340.65	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,148.08)	500.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		170,473.68	42,325.60	-75.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,473.68	42,325.60	-75.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,473.68	42,325.60	-75.2%
2) Ending Balance, June 30 (E + F1e)			42,325.60	42,825.60	1.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury	9775		0.00		
Other Designations	9780		42,325.60		
Child Development Fund - Center Based Re	6130		42,325.60		
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		42,825.60		
c) Committed					
Stabilization Arrangements	9750		0.00		
Other Commitments	9760		0.00		
d) Assigned					
Other Assignments	9780		0.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	43,486.55		
a) in County Treasury					
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	75,742.70		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	115,776.33		
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			235,005.58		
H. LIABILITIES					
1) Accounts Payable		9500	16,444.72		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	176,235.26		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			192,679.98		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			42,325.60		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	30,104.50	17,074.00	-43.3%
TOTAL, FEDERAL REVENUE			30,104.50	17,074.00	-43.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	493,270.67	535,120.00	8.5%
All Other State Revenue	All Other	8590	2,500.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			495,770.67	535,120.00	7.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	576.60	500.00	-13.3%
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%
TOTAL, OTHER LOCAL REVENUE			576.60	500.00	-13.3%
TOTAL, REVENUES			526,451.77	552,694.00	5.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		227,349.71	190,308.00	-16.3%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		80,552.65	78,872.00	-2.1%
TOTAL, CERTIFICATED SALARIES			307,902.36	269,180.00	-12.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		148,376.91	127,348.00	-14.2%
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		37,511.34	31,133.00	-17.0%
Other Classified Salaries	2900		95.06	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			185,983.31	158,481.00	-14.8%
EMPLOYEE BENEFITS					
STRS	3101-3102		25,044.35	22,403.00	-10.5%
PERS	3201-3202		6,543.92	9,700.00	48.2%
OASDI/Medicare/Alternative	3301-3302		18,478.34	16,185.00	-12.4%
Health and Welfare Benefits	3401-3402		59,163.15	53,912.00	-8.9%
Unemployment Insurance	3501-3502		3,619.57	6,949.00	92.0%
Workers' Compensation	3601-3602		9,753.70	8,759.00	-10.2%
OPEB, Allocated	3701-3702		1,008.04	748.00	-25.8%
OPEB, Active Employees	3751-3752		12,324.54	0.00	-100.0%
PERS Reduction	3801-3802		1,327.99	1,863.00	40.3%
Other Employee Benefits	3901-3902		4,108.50	4,014.00	-2.3%
TOTAL, EMPLOYEE BENEFITS			141,372.10	124,533.00	-11.9%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		49,027.52	0.00	-100.0%
Noncapitalized Equipment	4400		47,497.45	0.00	-100.0%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			96,524.97	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		225.00	0.00	-100.0%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-5450		1,867.87	0.00	-100.0%
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		8,512.27	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures	5800		1,980.00	0.00	-100.0%
Communications	5900		72.12	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,657.26	0.00	-100.0%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350		3,500.50	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			3,500.50	0.00	-100.0%
TOTAL, EXPENDITURES			747,940.50	552,194.00	-26.2%

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
Child Development Fund
Expenditures by Object

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Form 12

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	93,340.65	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			93,340.65	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			93,340.65	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	30,104.50	17,074.00	-43.3%
3) Other State Revenue		8300-8599	495,770.67	535,120.00	7.9%
4) Other Local Revenue		8600-8799	576.60	500.00	-13.3%
5) TOTAL, REVENUES			526,451.77	552,694.00	5.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		588,814.95	407,064.00	-30.9%
2) Instruction - Related Services	2000-2999		155,552.93	145,130.00	-6.7%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		3,500.50	0.00	-100.0%
8) Plant Services	8000-8999		72.12	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			747,940.50	552,194.00	-26.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(221,488.73)	500.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	93,340.65	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			93,340.65	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(128,148.08)	500.00	-100.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		170,473.68	42,325.60	-75.2%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			170,473.68	42,325.60	-75.2%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,473.68	42,325.60	-75.2%
2) Ending Balance, June 30 (E + F1e)			42,325.60	42,825.60	1.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations (by Resource/Object)	9780		42,325.60		
Child Development Fund - Center Based Re	6130	9780	42,325.60		
c) Undesignated Amount	9790		0.00		
d) Unappropriated Amount	9790				
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
b) Restricted	9740		42,825.60		
c) Committed					
Stabilization Arrangements	9750		0.00		
Other Commitments (by Resource/Object)	9760		0.00		
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
Child Development Fund
Exhibit: Restricted Balance Detail

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Form 12

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
6130	Child Development: Center-Based Reserve Account	0.00	42,825.60
Total, Restricted Balance		0.00	<u>42,825.60</u>

Description	Resource Codes	Object Codes	2010-11		Percent Difference
			Unaudited Actuals	2011-12 Budget	
A. REVENUES					
1) Revenue Limit Sources	8010-8099		0.00	0.00	0.0%
2) Federal Revenue	8100-8299		3,458,775.06	3,463,000.00	0.1%
3) Other State Revenue	8300-8599		287,771.45	267,800.00	-6.9%
4) Other Local Revenue	8600-8799		1,211,830.21	1,525,897.00	25.9%
5) TOTAL, REVENUES			4,958,376.72	5,256,697.00	6.0%
B. EXPENDITURES					
1) Certificated Salaries	1000-1999		0.00	0.00	0.0%
2) Classified Salaries	2000-2999		1,989,668.34	1,961,561.00	-1.4%
3) Employee Benefits	3000-3999		832,731.36	855,412.00	2.7%
4) Books and Supplies	4000-4999		2,332,711.37	2,359,047.00	1.1%
5) Services and Other Operating Expenditures	5000-5999		(35,983.25)	19,237.00	-153.5%
6) Capital Outlay	6000-6999		19,656.56	123,950.00	530.6%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499		0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399		0.00	232,952.00	New
9) TOTAL, EXPENDITURES			5,138,784.38	5,552,159.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(180,407.66)	(295,462.00)	63.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In	8900-8929		0.00	0.00	0.0%
b) Transfers Out	7600-7629		1,049.94	536.00	-48.9%
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			(1,049.94)	(536.00)	-48.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(181,457.60)	(295,998.00)	63.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,030,638.30	849,180.70	-17.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,030,638.30	849,180.70	-17.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,030,638.30	849,180.70	-17.6%
2) Ending Balance, June 30 (E + F1e)			849,180.70	553,182.70	-34.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash	9711		0.00		
Stores	9712		57,282.79		
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		630,197.91		
Operating Reserve	5310	9780	506,643.13		
Reserve for Freezer Construction 2011-12	9010	9780	123,554.78		
c) Undesignated Amount	9790		161,700.00		
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		553,182.70		
c) Committed					
Stabilization Arrangements	9750		0.00		
Other Commitments	9760		0.00		
d) Assigned					
Other Assignments	9780		0.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	280,835.80		
a) in County Treasury		9111	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00		
b) in Banks		9130	0.00		
c) in Revolving Fund		9135	0.00		
d) with Fiscal Agent		9140	0.00		
e) collections awaiting deposit		9150	0.00		
2) Investments		9200	685,518.47		
3) Accounts Receivable		9290	0.00		
4) Due from Grantor Government		9310	7,339.78		
5) Due from Other Funds		9320	57,282.79		
6) Stores		9330	0.00		
7) Prepaid Expenditures		9340	0.00		
8) Other Current Assets		9400	0.00		
9) Fixed Assets					
10) TOTAL, ASSETS			1,030,976.84		
H. LIABILITIES					
1) Accounts Payable		9500	118,744.17		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	63,051.97		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			181,796.14		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			849,180.70		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs	8220		3,458,775.06	3,463,000.00	0.1%
Other Federal Revenue (incl. ARRA)	8290		0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,458,775.06	3,463,000.00	0.1%
OTHER STATE REVENUE					
Child Nutrition Programs	8520		287,771.45	267,800.00	-6.9%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			287,771.45	267,800.00	-6.9%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		2,428.39	0.00	-100.0%
Food Service Sales	8634		1,206,645.55	1,521,697.00	26.1%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		2,730.27	4,200.00	53.8%
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		26.00	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,211,830.21	1,525,897.00	25.9%
TOTAL, REVENUES			4,958,376.72	5,256,697.00	6.0%

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent Difference
			Unaudited Actuals	Budget	
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries	1300		0.00	0.00	0.0%
Other Certificated Salaries	1900		0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries	2200		1,847,507.94	1,819,225.00	-1.5%
Classified Supervisors' and Administrators' Salaries	2300		105,470.40	105,471.00	0.0%
Clerical, Technical and Office Salaries	2400		36,690.00	36,865.00	0.5%
Other Classified Salaries	2900		0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,989,668.34	1,961,561.00	-1.4%
EMPLOYEE BENEFITS					
STRS	3101-3102		0.00	0.00	0.0%
PERS	3201-3202		170,907.18	179,842.00	5.2%
OASDI/Medicare/Alternative	3301-3302		155,145.99	157,699.00	1.6%
Health and Welfare Benefits	3401-3402		252,682.58	277,317.00	9.7%
Unemployment Insurance	3501-3502		15,194.40	33,191.00	118.4%
Workers' Compensation	3601-3602		41,092.09	41,831.00	1.8%
OPEB, Allocated	3701-3702		4,061.02	31,128.00	666.5%
OPEB, Active Employees	3751-3752		57,434.58	0.00	-100.0%
PERS Reduction	3801-3802		36,913.49	34,527.00	-6.5%
Other Employee Benefits	3901-3902		99,300.03	99,877.00	0.6%
TOTAL, EMPLOYEE BENEFITS			832,731.36	855,412.00	2.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		224,932.42	222,683.00	-1.0%
Noncapitalized Equipment	4400		39,523.29	32,788.00	-17.0%
Food	4700		2,068,255.66	2,103,576.00	1.7%
TOTAL, BOOKS AND SUPPLIES			2,332,711.37	2,359,047.00	1.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	204.01	200.00	-2.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,225.30	6,151.00	-1.2%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,170.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(81,914.22)	(20,717.00)	-74.7%
Professional/Consulting Services and Operating Expenditures		5800	38,331.66	33,603.00	-12.3%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(35,983.25)	19,237.00	-153.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	19,656.56	123,950.00	530.6%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,656.56	123,950.00	530.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	232,952.00	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	232,952.00	New
TOTAL, EXPENDITURES			5,138,784.38	5,552,159.00	8.0%

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

La Mesa-Spring Valley
San Diego County

37 68197 0000000
Form 13

Description	Resource Codes	Object Codes	2010-11		Percent Difference			
			Unaudited Actuals	2011-12 Budget				
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund	8916		0.00	0.00	0.0%			
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%			
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%			
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out	7619		1,049.94	536.00	-48.9%			
(b) TOTAL, INTERFUND TRANSFERS OUT			1,049.94	536.00	-48.9%			
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%			
Long-Term Debt Proceeds								
Proceeds from Capital Leases	8972		0.00	0.00	0.0%			
All Other Financing Sources	8979		0.00	0.00	0.0%			
(c) TOTAL, SOURCES			0.00	0.00	0.0%			
USES								
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%			
All Other Financing Uses	7699		0.00	0.00	0.0%			
(d) TOTAL, USES			0.00	0.00	0.0%			
CONTRIBUTIONS								
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%			
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%			
Transfers of Restricted Balances	8997		0.00	0.00	0.0%			
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%			
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,049.94)	(536.00)	-48.9%			

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,458,775.06	3,463,000.00	0.1%
3) Other State Revenue		8300-8599	287,771.45	267,800.00	-6.9%
4) Other Local Revenue		8600-8799	1,211,830.21	1,525,897.00	25.9%
5) TOTAL, REVENUES			4,958,376.72	5,256,697.00	6.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,129,939.05	5,210,892.00	1.6%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,845.33	108,315.00	1124.5%
7) General Administration	7000-7999		0.00	232,952.00	New
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			5,138,784.38	5,552,159.00	8.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(180,407.66)	(295,462.00)	63.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,049.94	536.00	-48.9%
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			(1,049.94)	(536.00)	-48.9%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(181,457.60)	(295,998.00)	63.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,030,638.30	849,180.70	-17.6%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,030,638.30	849,180.70	-17.6%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,030,638.30	849,180.70	-17.6%
2) Ending Balance, June 30 (E + F1e)			849,180.70	553,182.70	-34.9%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		57,282.79		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations (by Resource/Object)	9780		630,197.91		
Operating Reserve	5310	9780	506,643.13		
Reserve for Freezer Construction 2011-12	9010	9780	123,554.78		
c) Undesignated Amount	9790		161,700.00		
d) Unappropriated Amount	9790				
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
b) Restricted	9740		553,182.70		
c) Committed					
Stabilization Arrangements	9750		0.00		
Other Commitments (by Resource/Object)	9760		0.00		
d) Assigned					
Other Assignments (by Resource/Object)	9780		0.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, Schc	0.00	505,978.92
9010	Other Restricted Local	0.00	47,203.78
Total, Restricted Balance		0.00	<u>553,182.70</u>

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent Difference
			Unaudited Actuals	Budget	
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,306.74	0.00	-100.0%
5) TOTAL, REVENUES			31,306.74	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,169.34	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	27,335.91	0.00	-100.0%
6) Capital Outlay		6000-6999	28,190.59	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			61,695.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES [A5 - B9]					
			(30,389.10)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	281,372.25	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			(278,372.25)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(308,761.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		308,761.35	0.00	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,761.35	0.00	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,761.35	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			0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789			0.00	
Unassigned/Unappropriated Amount	9790			0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		0.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Fund	9130		0.00		
d) with Fiscal Agent	9135		0.00		
e) collections awaiting deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		2.24		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Fixed Assets	9400		0.00		
10) TOTAL, ASSETS			2.24		
H. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		2.24		
4) Current Loans	9640				
5) Deferred Revenue	9650		0.00		
6) Long-Term Liabilities	9660				
7) TOTAL, LIABILITIES			2.24		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

37 68197 0000000
Form 14

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	1,577.01	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	29,729.73	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,306.74	0.00	-100.0%
TOTAL, REVENUES			31,306.74	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent Difference
			Unaudited Actuals	Budget	
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,780.33	0.00	-100.0%
Noncapitalized Equipment		4400	1,389.01	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,169.34	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800		27,335.91	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,335.91	0.00	-100.0%
CAPITAL OUTLAY					
Land Improvements	6170		0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200		28,190.59	0.00	-100.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,190.59	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			61,695.84	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds	8915		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		3,000.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		281,372.25	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			281,372.25	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
Transfers of Restricted Balances	8997		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			(278,372.25)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	31,306.74	0.00	-100.0%
5) TOTAL, REVENUES			31,306.74	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		61,695.84	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			61,695.84	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(30,389.10)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,000.00	0.00	0.0%
b) Transfers Out		7600-7629	281,372.25	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			(278,372.25)	0.00	-100.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(308,761.35)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		308,761.35	0.00	-100.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			308,761.35	0.00	-100.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			308,761.35	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 (by Resource/Object)	9780		0.00		
c) Undesignated Amount	9790		0.00		
d) Unappropriated Amount	9790				
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash	9711			0.00	
Stores	9712			0.00	
Prepaid Expenditures	9713			0.00	
All Others	9719			0.00	
b) Restricted	9740			0.00	
c) Committed					
Stabilization Arrangements	9750			0.00	
Other Commitments (by Resource/Object)	9760			0.00	
d) Assigned					
Other Assignments (by Resource/Object)	9780			0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789			0.00	
Unassigned/Unappropriated Amount	9790			0.00	

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
Deferred Maintenance Fund
Exhibit: Restricted Balance Detail

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Form 14

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,064.52	6,500.00	7.2%
5) TOTAL, REVENUES			6,064.52	6,500.00	7.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			6,064.52	6,500.00	7.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	772,675.49	72,073.00	-90.7%
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			(772,675.49)	(72,073.00)	-90.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			(766,610.97)	(65,573.00)	-91.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,640,587.35	873,976.38	-46.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,640,587.35	873,976.38	-46.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,640,587.35	873,976.38	-46.7%
2) Ending Balance, June 30 (E + F1e)			873,976.38	808,403.38	-7.5%
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	9770		0.00		
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		873,976.38		
Option Out Funds	0000	9780	873,976.38		
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		808,403.38		
Option Out Funds	0000	9780	808,403.38		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		945,369.69		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Fund	9130		0.00		
d) with Fiscal Agent	9135		0.00		
e) collections awaiting deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		1,282.18		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Fixed Assets	9400		0.00		
10) TOTAL, ASSETS			946,651.87		
H. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		72,675.49		
4) Current Loans	9640				
5) Deferred Revenue	9650		0.00		
6) Long-Term Liabilities	9660				
7) TOTAL, LIABILITIES			72,675.49		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			873,976.38		

La Mesa-Spring Valley
San Diego County

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

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Form 17

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest	8660		6,064.52	6,500.00	7.2%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,064.52	6,500.00	7.2%
TOTAL, REVENUES			6,064.52	6,500.00	7.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612		772,675.49	72,073.00	-90.7%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
To: Deferred Maintenance Fund	7615		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			772,675.49	72,073.00	-90.7%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(772,675.49)	(72,073.00)	-90.7%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,064.52	6,500.00	7.2%
5) TOTAL, REVENUES			6,064.52	6,500.00	7.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			6,064.52	6,500.00	7.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	772,675.49	72,073.00	-90.7%
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			(772,675.49)	(72,073.00)	-90.7%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(766,610.97)	(65,573.00)	-91.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,640,587.35	873,976.38	-46.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,640,587.35	873,976.38	-46.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,640,587.35	873,976.38	-46.7%
2) Ending Balance, June 30 (E + F1e)			873,976.38	808,403.38	-7.5%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations (by Resource/Object)	9780		873,976.38		
Option Out Funds	0000	9780	873,976.38		
c) Undesignated Amount	9790		0.00		
d) Unappropriated Amount	9790				
Components of Ending Fund Balance (Budget)					
a) Reserve for					
Revolving Cash	9711			0.00	
Stores	9712			0.00	
Prepaid Expenditures	9713			0.00	
All Others	9719			0.00	
b) Restricted	9740			0.00	
c) Committed					
Stabilization Arrangements	9750			0.00	
Other Commitments (by Resource/Object)	9760			0.00	
d) Assigned					
Other Assignments (by Resource/Object)	9780			808,403.38	
Option Out Funds	0000	9780		808,403.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789			0.00	
Unassigned/Unappropriated Amount	9790			0.00	

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
Special Reserve Fund for Other Than Capital Outlay Projects
Exhibit: Restricted Balance Detail

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Form 17

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11		Percent Difference
			Unaudited Actuals	2011-12 Budget	
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,524.51	5,000.00	-60.1%
5) TOTAL, REVENUES			12,524.51	5,000.00	-60.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,668.94	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,163,592.87	1,488,962.00	28.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,168,261.81	1,488,962.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(1,155,737.30)	(1,483,962.00)	28.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			(1,155,737.30)	(1,483,962.00)	28.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,646,039.76	1,490,302.46	-43.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,646,039.76	1,490,302.46	-43.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,646,039.76	1,490,302.46	-43.7%
2) Ending Balance, June 30 (E + F1e)			1,490,302.46	6,340.46	-99.6%
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		1,490,302.46		
Modernization Projects - Prop M	0000	9780	1,490,302.46		
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		6,340.46		
Modernization Projects - Prop M	0000	9780	6,340.46		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		1,493,534.85		
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		2,027.32		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Fixed Assets	9400				
10) TOTAL, ASSETS			1,495,562.17		
H. LIABILITIES					
1) Accounts Payable	9500		5,259.71		
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			5,259.71		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,490,302.46		

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent Difference
			Unaudited Actuals	Budget	
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	12,398.51	5,000.00	-59.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	126.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,524.51	5,000.00	-60.1%
TOTAL, REVENUES			12,524.51	5,000.00	-60.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	4,668.94	0.00	-100.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,668.94	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11		Percent Difference
			Unaudited Actuals	2011-12 Budget	
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	1,488,962.00	New
Land Improvements		6170	1,157,720.51	0.00	-100.0%
Buildings and Improvements of Buildings		6200	5,872.36	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,163,592.87	1,488,962.00	28.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,168,261.81	1,488,962.00	27.5%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds	8951		0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.0%
Other Sources					
County School Bldg Aid	8961		0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11	2011-12	Percent Difference
			Unaudited Actuals	Budget	
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,524.51	5,000.00	-60.1%
5) TOTAL. REVENUES			12,524.51	5,000.00	-60.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,168,261.81	1,488,962.00	27.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL. EXPENDITURES			1,168,261.81	1,488,962.00	27.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(1,155,737.30)	(1,483,962.00)	28.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			(1,155,737.30)	[1,483,962.00)	28.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,646,039.76	1,490,302.46	-43.7%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,646,039.76	1,490,302.46	-43.7%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,646,039.76	1,490,302.46	-43.7%
2) Ending Balance, June 30 (E + F1e)			1,490,302.46	6,340.46	-99.6%
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 (by Resource/Object)	9780		1,490,302.46		
Modernization Projects - Prop M	0000	9780	1,490,302.46		
c) Undesignated Amount	9790		0.00		
d) Unappropriated Amount	9790				
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
b) Restricted	9740		0.00		
c) Committed					
Stabilization Arrangements	9750		0.00		
Other Commitments (by Resource/Object)	9760		0.00		
d) Assigned					
Other Assignments (by Resource/Object)	9780		6,340.46		
Modernization Projects - Prop M	0000	9780	6,340.46		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent Difference
			Unaudited Actuals	Budget	
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	234,264.04	70,000.00	-70.1%
5) TOTAL. REVENUES			234,264.04	70,000.00	-70.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,926.80	1,950.00	-71.8%
6) Capital Outlay		6000-6999	24,677.53	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL. EXPENDITURES			31,604.33	1,950.00	-93.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			202,659.71	68,050.00	-66.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			202,659.71	68,050.00	-66.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		633,761.39	836,421.10	32.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,761.39	836,421.10	32.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,761.39	836,421.10	32.0%
2) Ending Balance, June 30 (E + F1e)			836,421.10	904,471.10	8.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations	9780		836,421.10		
Capital Facilities	0000	9780	836,421.10		
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			904,471.10	
Capital Facilities	0000	9780		904,471.10	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789			0.00	
Unassigned/Unappropriated Amount	9790			0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		891,850.70		
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		1,174.73		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Fixed Assets	9400				
10) TOTAL, ASSETS			893,025.43		
H. LIABILITIES					
1) Accounts Payable	9500		3,241.80		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		53,362.53		
4) Current Loans	9640				
5) Deferred Revenue	9650		0.00		
6) Long-Term Liabilities	9660				
7) TOTAL, LIABILITIES			56,604.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			836,421.10		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions	8575		0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8576		0.00	0.00	0.0%
All Other State Revenue	8590		0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll	8615		0.00	0.00	0.0%
Unsecured Roll	8616		0.00	0.00	0.0%
Prior Years' Taxes	8617		0.00	0.00	0.0%
Supplemental Taxes	8618		0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes	8621		0.00	0.00	0.0%
Other	8622		0.00	0.00	0.0%
Community Redevelopment Funds					
Not Subject to RL Deduction	8625		0.00	0.00	0.0%
Penalties and Interest from					
Delinquent Non-Revenue Limit Taxes	8629		0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies	8631		0.00	0.00	0.0%
Interest					
	8660		3,370.80	5,000.00	48.3%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees	8681		230,893.24	65,000.00	-71.8%
Other Local Revenue					
All Other Local Revenue	8699		0.00	0.00	0.0%
All Other Transfers In from All Others	8799		0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			234,264.04	70,000.00	-70.1%
TOTAL, REVENUES			234,264.04	70,000.00	-70.1%

Description	Resource Codes	Object Codes	2010-11		Percent Difference
			Unaudited Actuals	2011-12 Budget	
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASD/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200		0.00	0.00	0.0%
Insurance	5400-5450		0.00	0.00	0.0%
Operations and Housekeeping Services	5500		0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600		0.00	0.00	0.0%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		6,926.80	1,950.00	-71.8%
Professional/Consulting Services and Operating Expenditures	5800		0.00	0.00	0.0%
Communications	5900		0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,926.80	1,950.00	-71.8%
CAPITAL OUTLAY					
Land	6100		0.00	0.00	0.0%
Land Improvements	6170		24,677.53	0.00	-100.0%
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	6300		0.00	0.00	0.0%
Equipment	6400		0.00	0.00	0.0%
Equipment Replacement	6500		0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,677.53	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others	7299		0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,604.33	1,950.00	-93.8%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	234,264.04	70,000.00	-70.1%
5) TOTAL, REVENUES			234,264.04	70,000.00	-70.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		6,926.80	1,950.00	-71.8%
8) Plant Services	8000-8999		24,677.53	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			31,604.33	1,950.00	-93.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			202,659.71	68,050.00	-66.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			202,659.71	68,050.00	-66.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		633,761.39	836,421.10	32.0%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			633,761.39	836,421.10	32.0%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			633,761.39	836,421.10	32.0%
2) Ending Balance, June 30 (E + F1e)			836,421.10	904,471.10	8.1%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations (by Resource/Object)	9780		836,421.10		
Capital Facilities	0000	9780	836,421.10		
c) Undesignated Amount	9790		0.00		
d) Unappropriated Amount	9790				
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
b) Restricted	9740		0.00		
c) Committed					
Stabilization Arrangements	9750		0.00		
Other Commitments (by Resource/Object)	9760		0.00		
d) Assigned					
Other Assignments (by Resource/Object)	9780		904,471.10		
Capital Facilities	0000	9780	904,471.10		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

<u>Resource</u>	<u>Description</u>	<u>2010-11 Unaudited Actuals</u>	<u>2011-12 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent Difference
			Unaudited Actuals	Budget	
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,226.56	7,000.00	-14.9%
5) TOTAL, REVENUES			8,226.56	7,000.00	-14.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			8,226.56	7,000.00	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	399,564.00	399,564.00	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			(399,564.00)	(399,564.00)	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(391,337.44)	(392,564.00)	0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,610,690.39	1,219,352.95	-24.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,610,690.39	1,219,352.95	-24.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,610,690.39	1,219,352.95	-24.3%
2) Ending Balance, June 30 (E + F1e)			1,219,352.95	826,788.95	-32.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations	9780		1,219,352.95		
2007-08 Cert & Class Early Retirement Incr	0000	9780	1,219,352.95		
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			826,788.95	
2007-08 Cert. & Class Early Retirement Incr	0000	9780		826,788.95	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789			0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		1,217,701.42		
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		1,651.53		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Fixed Assets	9400				
10) TOTAL, ASSETS			1,219,352.95		
H. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Deferred Revenue	9650		0.00		
6) Long-Term Liabilities	9660				
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,219,352.95		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	8,226.56	7,000.00	-14.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,226.56	7,000.00	-14.9%
TOTAL, REVENUES			8,226.56	7,000.00	-14.9%

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF	8912		0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF	7612		399,564.00	399,564.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613		0.00	0.00	0.0%
To: Deferred Maintenance Fund	7615		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			399,564.00	399,564.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings	8953		0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation	8971		0.00	0.00	0.0%
Proceeds from Capital Leases	8972		0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(399,564.00)	(399,564.00)	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,226.56	7,000.00	-14.9%
5) TOTAL, REVENUES			8,226.56	7,000.00	-14.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999	Except 7600-7699	0.00	0.00	0.0%
9) Other Outgo	9000-9999		0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			8,226.56	7,000.00	-14.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	399,564.00	399,564.00	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			(399,564.00)	(399,564.00)	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(391,337.44)	(392,564.00)	0.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		1,610,690.39	1,219,352.95	-24.3%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,610,690.39	1,219,352.95	-24.3%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,610,690.39	1,219,352.95	-24.3%
2) Ending Balance, June 30 (E + F1e)			1,219,352.95	826,788.95	-32.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations (by Resource/Object)	9780		1,219,352.95		
2007-08 Cert & Class Early Retirement Incr	0000	9780	1,219,352.95		
c) Undesignated Amount	9790		0.00		
d) Unappropriated Amount	9790				
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
b) Restricted	9740		0.00		
c) Committed					
Stabilization Arrangements	9750		0.00		
Other Commitments (by Resource/Object)	9760		0.00		
d) Assigned					
Other Assignments (by Resource/Object)	9780		826,788.95		
2007-08 Cert. & Class Early Retirement Incr	0000	9780	826,788.95		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
Special Reserve Fund for Capital Outlay Projects
Exhibit: Restricted Balance Detail

37 68197 0000000
Form 40

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	42,196.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,734,877.00	2,529,634.00	-7.5%
5) TOTAL, REVENUES			2,777,073.00	2,529,634.00	-8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,598,425.00	2,705,888.00	4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,598,425.00	2,705,888.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			178,648.00	(176,254.00)	-198.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE [C + D4]			178,648.00	(176,254.00)	-198.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,277,232.00	2,455,880.00	7.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,277,232.00	2,455,880.00	7.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,277,232.00	2,455,880.00	7.8%
2) Ending Balance, June 30 (E + F1e)			2,455,880.00	2,279,626.00	-7.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations	9780		0.00		
c) Undesignated Amount	9790		2,455,880.00		
d) Unappropriated Amount	9790				
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
b) Restricted	9740		0.00		
c) Committed					
Stabilization Arrangements	9750		0.00		
Other Commitments	9760		0.00		
d) Assigned					
Other Assignments	9780		2,279,626.00		
Debt Service General Obligation Bonds	0000	9780		2,279,626.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		2,455,879.00		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		0.00		
c) in Revolving Fund	9130		0.00		
d) with Fiscal Agent	9135		0.00		
e) collections awaiting deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		0.00		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		0.00		
6) Stores	9320		0.00		
7) Prepaid Expenditures	9330		0.00		
8) Other Current Assets	9340		0.00		
9) Fixed Assets	9400				
10) TOTAL, ASSETS			2,455,879.00		
H. LIABILITIES					
1) Accounts Payable	9500		0.00		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		0.00		
4) Current Loans	9640				
5) Deferred Revenue	9650		0.00		
6) Long-Term Liabilities	9660				
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,455,879.00		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL, REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions					
Voted Indebtedness Levies					
Homeowners' Exemptions		8571	42,196.00	0.00	-100.0%
Other Subventions/In-Lieu					
Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			42,196.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	2,650,960.00	2,481,589.00	-6.4%
Unsecured Roll		8612	49,881.00	48,045.00	-3.7%
Prior Years' Taxes		8613	14,514.00	0.00	-100.0%
Supplemental Taxes		8614	9,909.00	0.00	-100.0%
Penalties and Interest from					
Delinquent Non-Revenue					
Limit Taxes		8629	(1,157.00)	0.00	-100.0%
Interest		8660	10,501.00	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	269.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,734,877.00	2,529,634.00	-7.5%
TOTAL, REVENUES			2,777,073.00	2,529,634.00	-8.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions	7433		1,360,000.00	1,520,000.00	11.8%
Bond Interest and Other Service Charges	7434		1,238,425.00	1,185,888.00	-4.2%
Debt Service - Interest	7438		0.00	0.00	0.0%
Other Debt Service - Principal	7439		0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,598,425.00	2,705,888.00	4.1%
TOTAL, EXPENDITURES			2,598,425.00	2,705,888.00	4.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund	7614		0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
All Other Financing Uses	7699		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)					
			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	42,196.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,734,877.00	2,529,634.00	-7.5%
5) TOTAL. REVENUES			2,777,073.00	2,529,634.00	-8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	2,598,425.00	2,705,888.00	4.1%
10) TOTAL. EXPENDITURES			2,598,425.00	2,705,888.00	4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			178,648.00	(176,254.00)	-198.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			178,648.00	(176,254.00)	-198.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		2,277,232.00	2,455,880.00	7.8%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,277,232.00	2,455,880.00	7.8%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,277,232.00	2,455,880.00	7.8%
2) Ending Balance, June 30 (E + F1e)			2,455,880.00	2,279,626.00	-7.2%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations (by Resource/Object)	9780		0.00		
c) Undesignated Amount	9790		2,455,880.00		
d) Unappropriated Amount	9790				
Components of Ending Fund Balance (Budget)					
a) Nonspendable					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
b) Restricted	9740		0.00		
c) Committed					
Stabilization Arrangements	9750		0.00		
Other Commitments (by Resource/Object)	9760		0.00		
d) Assigned					
Other Assignments (by Resource/Object)	9780		2,279,626.00		
Debt Service General Obligation Bonds	0000	9780	2,279,626.00		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties	9789		0.00		
Unassigned/Unappropriated Amount	9790		0.00		

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,528,938.23	3,483,765.00	-1.3%
5) TOTAL. REVENUES			3,528,938.23	3,483,765.00	-1.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	187,105.05	191,464.00	2.3%
2) Classified Salaries		2000-2999	1,974,061.43	1,909,529.00	-3.3%
3) Employee Benefits		3000-3999	661,495.74	768,697.00	16.2%
4) Books and Supplies		4000-4999	154,107.51	28,659.00	-81.4%
5) Services and Other Operating Expenses		5000-5999	754,704.00	584,923.00	-22.5%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL. EXPENSES			3,731,473.73	3,483,272.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(202,535.50)	493.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL. OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(202,535.50)	493.00	-100.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited	9791		712,880.35	510,344.85	-28.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,880.35	510,344.85	-28.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			712,880.35	510,344.85	-28.4%
2) Ending Net Assets, June 30 (E + F1e)			510,344.85	510,837.85	0.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations	9780		510,344.85		
Smart Steps Preschool - Resource 0000	0000	9780	49,368.69		
Extended School Services - Operating Rese	9010	9780	460,976.16		
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			510,837.85	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury	9110		1,076,219.74		
1) Fair Value Adjustment to Cash in County Treasury	9111		0.00		
b) in Banks	9120		9,013.64		
c) in Revolving Fund	9130		0.00		
d) with Fiscal Agent	9135		0.00		
e) collections awaiting deposit	9140		0.00		
2) Investments	9150		0.00		
3) Accounts Receivable	9200		9,914.62		
4) Due from Grantor Government	9290		0.00		
5) Due from Other Funds	9310		24,080.68		
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			1,119,228.68		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable	9500		154,707.35		
2) Due to Grantor Governments	9590		0.00		
3) Due to Other Funds	9610		454,176.48		
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			608,883.83		
I. NET ASSETS					
Net Assets, June 30 (must agree with line F2) (G10 - H7)				510,344.85	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales	8639		0.00	0.00	0.0%
Leases and Rentals	8650		0.00	0.00	0.0%
Interest	8660		5,873.80	6,200.00	5.6%
Net Increase (Decrease) in the Fair Value of Investments	8662		0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts	8689		3,515,768.34	3,477,565.00	-1.1%
Other Local Revenue					
All Other Local Revenue	8699		7,296.09	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,528,938.23	3,483,765.00	-1.3%
TOTAL, REVENUES			3,528,938.23	3,483,765.00	-1.3%

Description	Resource Codes	Object Codes	2010-11	2011-12	Percent Difference
			Unaudited Actuals	Budget	
CERTIFICATED SALARIES					
Certificated Teachers' Salaries	1100		64,158.70	63,548.00	-1.0%
Certificated Pupil Support Salaries	1200		0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	1300		113,996.04	113,996.00	0.0%
Other Certificated Salaries	1900		8,950.31	13,920.00	55.5%
TOTAL, CERTIFICATED SALARIES			187,105.05	191,464.00	2.3%
CLASSIFIED SALARIES					
Classified Instructional Salaries	2100		44,920.73	40,903.00	-8.9%
Classified Support Salaries	2200		6,343.47	5,904.00	-6.9%
Classified Supervisors' and Administrators' Salaries	2300		80,368.76	151,616.00	88.7%
Clerical, Technical and Office Salaries	2400		289,502.18	296,593.00	2.4%
Other Classified Salaries	2900		1,552,926.29	1,414,513.00	-8.9%
TOTAL, CLASSIFIED SALARIES			1,974,061.43	1,909,529.00	-3.3%
EMPLOYEE BENEFITS					
STRS	3101-3102		15,568.60	15,958.00	2.5%
PERS	3201-3202		146,238.36	207,419.00	41.8%
OASD/Medicare/Alternative	3301-3302		155,522.62	151,923.00	-2.3%
Health and Welfare Benefits	3401-3402		166,581.27	184,171.00	10.6%
Unemployment Insurance	3501-3502		16,937.35	34,523.00	103.8%
Workers' Compensation	3601-3602		43,323.38	43,521.00	0.5%
OPEB, Allocated	3701-3702		4,422.30	48,188.00	989.7%
OPEB, Active Employees	3751-3752		34,879.56	0.00	-100.0%
PERS Reduction	3801-3802		31,475.74	39,819.00	26.5%
Other Employee Benefits	3901-3902		46,546.56	43,175.00	-7.2%
TOTAL, EMPLOYEE BENEFITS			661,495.74	768,697.00	16.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials	4100		0.00	0.00	0.0%
Books and Other Reference Materials	4200		0.00	0.00	0.0%
Materials and Supplies	4300		116,824.50	26,659.00	-77.2%
Noncapitalized Equipment	4400		37,283.01	2,000.00	-94.6%
Food	4700		0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			154,107.51	28,659.00	-81.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	4,372.01	2,176.00	-50.2%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	7,710.92	8,701.00	12.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,179.99	4,086.00	-2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	664,443.43	508,100.00	-23.5%
Professional/Consulting Services and Operating Expenditures		5800	72,904.48	60,503.00	-17.0%
Communications		5900	1,093.17	1,357.00	24.1%
TOTAL. SERVICES AND OTHER OPERATING EXPENSES			754,704.00	584,923.00	-22.5%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL. DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL. OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL. EXPENSES			3,731,473.73	3,483,272.00	-6.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In	8919		0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out	7619		0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs	8965		0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs	7651		0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues	8980		0.00	0.00	0.0%
Contributions from Restricted Revenues	8990		0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,528,938.23	3,483,765.00	-1.3%
5) TOTAL, REVENUES			3,528,938.23	3,483,765.00	-1.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,731,473.73	3,483,272.00	-6.7%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			3,731,473.73	3,483,272.00	-6.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			(202,535.50)	493.00	-100.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			[202,535.50]	493.00	-100.2%
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited	9791		712,880.35	510,344.85	-28.4%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			712,880.35	510,344.85	-28.4%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Net Assets (F1c + F1d)			712,880.35	510,344.85	-28.4%
2) Ending Net Assets, June 30 (E + F1e)			510,344.85	510,837.85	0.1%
Components of Ending Net Assets (Actuals)					
a) Reserve for					
Revolving Cash	9711		0.00		
Stores	9712		0.00		
Prepaid Expenditures	9713		0.00		
All Others	9719		0.00		
General Reserve	9730		0.00		
Legally Restricted Balance	9740		0.00		
b) Designated Amounts					
Designated for Economic Uncertainties	9770		0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775		0.00		
Other Designations (by Resource/Object)	9780		510,344.85		
Smart Steps Preschool - Resource 0000	0000	9780	49,368.69		
Extended School Services - Operating Rese	9010	9780	460,976.16		
c) Undesignated Amount	9790		0.00		
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt	9796			0.00	
b) Restricted Net Assets	9797			0.00	
c) Unrestricted Net Assets	9790			510,837.85	

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
Other Enterprise Fund
Exhibit: Restricted Balance Detail

37 68197 0000000
Form 63

<u>Resource</u>	<u>Description</u>	<u>2010-11 Unaudited Actual:</u>	<u>2011-12 Budget</u>
Total, Restricted Balance		0.00	0.00

Form 51A ~ Bond Fund – Analysis of Bonded Indebtedness

Form A ~ Average Daily Attendance

Form ASSET ~ Schedule of Capital Assets

Form CA ~ School District Certification of Data

Form CAT ~ Schedule of Categorical Program Reconciliation

Form CEA ~ Current Exp. Formula/Min Classroom Comp

Form DAY ~ Community Day Schools

Form DEBT ~ Schedule of Long-Term Liabilities

Form GANN ~ District Appropriations Limit Calculations

Form ICR ~ Indirect Cost Rate Worksheet

Form L ~ Lottery Report

BOND DESCRIPTION		FY 2010-2011	Total
OUTSTANDING BONDED INDEBTEDNESS	July 1	40,235,000.00	40,235,000.00
Bonds from Acquired District			0.00
Bonds Sold			0.00
Subtotal		40,235,000.00	40,235,000.00
Less: Bonds to Acquiring District			0.00
Less: Bonds Redeemed			0.00
OUTSTANDING BONDED INDEBTEDNESS	June 30	40,235,000.00	40,235,000.00
<hr/>			
1. Restricted Balance, July 1	2010-11	2,277,232.00	2,277,232.00
2. Tax Receipts	2010-11	2,724,375.00	2,724,375.00
3. State and Federal Apportionments	2010-11	42,196.00	42,196.00
4. Other Designated Revenue	2010-11	10,501.00	10,501.00
5. Subtotal (Sum of lines 1 through 4)		5,054,304.00	5,054,304.00
6. Less: Actual Expenditures or Other Uses	2010-11	2,598,425.00	2,598,425.00
7. Restricted Balance, June 30 (Line 5 minus 6)	2010-11	2,455,879.00	2,455,879.00
8. Estimated Tax Receipts on the Unsecured Roll	2011-12	48,045.00	48,045.00
9. Estimated State and Federal Apportionments	2011-12		0.00
10. Other Estimated Revenue	2011-12		0.00
11. Subtotal (Sum of lines 7 through 10)		2,503,924.00	2,503,924.00
12. Amount Budgeted for Expenditures, Other Uses, Transfers, and/or Reserve	2011-12	4,985,513.00	4,985,513.00
13. Maximum Amount: District Secured Tax Requirements (Line 12 minus 11)	2011-12	2,481,589.00	2,481,589.00
14. TAX RATE (For use by County Auditor or entry of data secured from auditor)			
a) COMPUTED	2011-12		0.00000
b) LEVIED	2011-12		0.00000

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten	1,379.50	1,403.24				
b. Grades One through Three	3,830.52	3,831.24				
c. Grades Four through Six	3,781.07	3,782.05				
d. Grades Seven and Eight	2,510.82	2,509.02				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	1.24	1.55				
g. Community Day School	19.73	18.79				
2. Special Education						
a. Special Day Class	329.50	332.49	332.49	329.50	329.50	329.50
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	19.24	20.19	20.19	19.24	19.24	19.24
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	11,871.62	11,898.57	12,047.59	11,871.62	11,871.62	11,871.62
HIGH SCHOOL						
4. General Education						
a. Grades Nine through Twelve						
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	2.74	2.51	2.69	2.74	2.74	2.74
b. Special Day Class - High School						
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	2.74	2.51	2.69	2.74	2.74	2.74
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	11,874.36	11,901.08	12,050.28	11,874.36	11,874.36	11,874.36
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2010-11 Unaudited Actuals			2011-12 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	11,874.36	11,901.08	12,050.28	11,874.36	11,874.36	11,874.36
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
2010-11 Unaudited Actuals
Schedule of Capital Assets

37 68197 0000000
Form ASSET

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	16,201,920.00		16,201,920.00			16,201,920.00
Work in Progress	601,102.00		601,102.00	116,328.00	601,102.00	116,328.00
Total capital assets not being depreciated	16,803,022.00	0.00	16,803,022.00	116,328.00	601,102.00	16,318,248.00
Capital assets being depreciated:						
Land Improvements	3,657,140.00		3,657,140.00	308,178.00		3,965,318.00
Buildings	98,069,582.00		98,069,582.00	132,624.00		98,202,206.00
Equipment	6,881,545.00		6,881,545.00	1,586,173.00		8,241,683.00
Total capital assets being depreciated	108,608,267.00	0.00	108,608,267.00	2,026,975.00		110,409,207.00
Accumulated Depreciation for:						
Land Improvements	(2,358,143.00)		(2,358,143.00)		(96,389.00)	(2,454,532.00)
Buildings	(34,755,638.00)		(34,755,638.00)		(3,521,085.00)	(38,276,723.00)
Equipment	(5,496,967.00)		(5,510,288.00)		(209,884.00)	(5,494,663.00)
Total accumulated depreciation	(42,610,748.00)		(42,624,069.00)		(3,827,358.00)	(46,225,918.00)
Total capital assets being depreciated, net	65,997,519.00		65,984,198.00		(1,800,383.00)	64,183,239.00
Governmental activity capital assets, net	82,800,541.00		82,787,220.00		(1,684,055.00)	80,501,537.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land				0.00		0.00
Work in Progress				0.00		0.00
Total capital assets not being depreciated	0.00		0.00		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
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
Total capital assets being depreciated, net	0.00		0.00		0.00	0.00
Business-type activity capital assets, net	0.00		0.00		0.00	0.00

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.99%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive number here indicates that less than 90% was spent. Subjecting the next apportionment to reduction.	(\$9,376.90)
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$63,187,016.49 \$63,187,016.49
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval.	3.92%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$1,649,245.57 \$1,585,342.37

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: Sept 6, 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:

Keith Butler _____
Name _____
Business Consultant _____
Title _____
858-292-3810 _____
Telephone _____
kbutler@sdcoe.net _____
E-mail Address _____

For School District:

Robyn Adams _____
Name _____
Director of Fiscal Services _____
Title _____
619-668-5700 ext 6430 _____
Telephone _____
robyn.adams@lmsvsd.k12.ca.us _____
E-mail Address _____

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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	Program Imprmnt	Ed Jobs	Spec Ed IDEA	Spec Ed ARRA	Spec Ed IDEA
FEDERAL CATALOG NUMBER	84.01		84.01	84.41	84.027	3313	84.173
RESOURCE CODE	3010	3011	3185	3205	3310	8182	3315
REVENUE OBJECT	8290	8290	8290	8290	8181	8182	8182
LOCAL DESCRIPTION (if any)	Title I	Title IARRA	Prgm Imprmnt	Ed Jobs	SE IDEA B	SE ARRA PT B	SE PS NON RISK
AWARD							
1. Prior Year Carryover	<u>430,234.65</u>	<u>340,348.91</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>464,159.95</u>	
b. Current Year Award	<u>2,109,016.00</u>	<u>0.00</u>	<u>500,000.00</u>	<u>2,240,421.00</u>	<u>2,151,364.00</u>	<u>0.00</u>	<u>159,933.00</u>
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award	<u>2,109,016.00</u>	<u>0.00</u>	<u>500,000.00</u>	<u>2,240,421.00</u>	<u>2,151,364.00</u>	<u>0.00</u>	<u>159,933.00</u>
REVENUES							
5. Revenue Deferred from Prior Year	<u>39,568.65</u>	<u>171,747.91</u>					
6. Cash Received in Current Year	<u>2,132,833.00</u>	<u>168,601.00</u>	<u>0.00</u>	<u>2,023,127.00</u>	<u>1,613,522.00</u>	<u>454,012.95</u>	<u>119,949.00</u>
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	<u>2,172,401.65</u>	<u>340,348.91</u>	<u>0.00</u>	<u>2,023,127.00</u>	<u>1,613,522.00</u>	<u>454,012.95</u>	<u>119,949.00</u>
EXPENDITURES							
9. Donor-Authorized Expenditures	<u>2,228,342.40</u>	<u>340,348.91</u>	<u>0.00</u>	<u>2,240,421.00</u>	<u>2,151,364.00</u>	<u>207,449.81</u>	<u>159,933.00</u>
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	<u>2,228,342.40</u>	<u>340,348.91</u>	<u>0.00</u>	<u>2,240,421.00</u>	<u>2,151,364.00</u>	<u>207,449.81</u>	<u>159,933.00</u>
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)	<u>(55,940.75)</u>	<u>0.00</u>	<u>0.00</u>	<u>(217,294.00)</u>	<u>(537,842.00)</u>	<u>246,563.14</u>	<u>(39,984.00)</u>
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	<u>55,940.75</u>				<u>217,294.00</u>	<u>537,842.00</u>	<u>39,984.00</u>
14. Unused Grant Award Calculation (line 4 minus line 9)	<u>310,908.25</u>	<u>0.00</u>	<u>500,000.00</u>	<u>0.00</u>	<u>0.00</u>	<u>256,710.14</u>	<u>0.00</u>
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)	<u>2,228,342.40</u>	<u>340,348.91</u>	<u>0.00</u>	<u>2,240,421.00</u>	<u>2,151,364.00</u>	<u>207,449.81</u>	<u>159,933.00</u>

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

FEDERAL PROGRAM NAME	Spec Ed ARRA	Spec Ed IDEA	Spec Ed ARRA	Spec Ed IDEA PS	Spec Ed IDEA	Spec Ed IDEA	NCLB Title II Pt A
FEDERAL CATALOG NUMBER	84,027			84,173	84,181		84,367
RESOURCE CODE	3319	3320	3324	3345	3385		4035
REVENUE OBJECT	8182	8182	8182	8182	8182		8290
LOCAL DESCRIPTION (if any)	SE ARRA PT B	SE IDEA PS RISK	SE ARRA PT B	SE IDEA PS SD	SE IDEA Err Int.	SE IDEA 1 Time	Teacher Quality
AWARD							
1. Prior Year Carryover	110,961.16		247,029.00	214.00	(50.00)		572,513.00
2. a. Current Year Award	0.00	268,006.00	0.00	2,308.00	25,029.00	30,992.00	644,701.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award	0.00	268,006.00	0.00	2,308.00	25,029.00	30,992.00	644,701.00
(sum lines 1, 2d, & 3)							
REVENUE S							
5. Revenue Deferred from Prior Year	9,888.16		75,364.12				227,840.23
6. Cash Received in Current Year	75,649.00	201,004.00	79,046.00	214.00	12,465.00	0.00	872,918.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	85,537.16	201,004.00	154,410.12	214.00	12,465.00	0.00	1,100,758.23
EXPENDITURES							
9. Donor-Authorized Expenditures	110,961.16	268,006.00	195,047.21	2,522.00	24,979.00	30,992.00	1,206,848.52
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	110,961.16	268,006.00	195,047.21	2,522.00	24,979.00	30,992.00	1,206,848.52
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)	(25,424.00)	(67,002.00)	(40,637.09)	(2,308.00)	(12,514.00)	(30,992.00)	(106,090.29)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	25,424.00	67,002.00	40,637.09	2,308.00	12,514.00	30,992.00	106,090.29
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	51,981.79	0.00	0.00	0.00	10,365.48
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	110,961.16	268,006.00	195,047.21	2,522.00	24,979.00	30,992.00	1,206,848.52

FEDERAL PROGRAM NAME	NCLB Title II Pt A	NCLB Title II Pt D	NCLB Title II Pt A	NCLB Title V Pt A	NCLB Title III	NCLB Title III LEP	NCLB Title X
FEDERAL CATALOG NUMBER	84.367	84.318X		84.386	84.365	84.365	84.196
RESOURCE CODE	4036	4045	4047	4110	4201	4203	5630
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	Princ Training	Ed Tech	ARRA Tech	Innovative Ed	Immigrant Ed	LEP	McKinley Vento
AWARD							
1. Prior Year Carryover	1,838.74			9,025.92	9,584.71	130,237.04	423,63
2. a. Current Year Award	0.00	7,285.00	41,681.00	0.00		302,234.00	28,105.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award	0.00	7,285.00	41,681.00	0.00	0.00		
(sum lines 1, 2d, & 3)							
REVENUES	1,838.74	7,285.00	41,681.00	9,025.92	9,584.71	432,471.04	28,528.63
5. Revenue Deferred from Prior Year				9,025.92		0.00	
6. Cash Received in Current Year	1,838.74	0.00	20,841.00	0.00	9,584.71	428,774.04	20,689.91
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,838.74	0.00	20,841.00	9,025.92	9,584.71	428,774.04	20,689.91
EXPENDITURES							
9. Donor-Authorized Expenditures	1,838.74	7,285.00	35,408.09	9,025.92	9,584.71	168,938.60	28,398.04
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,838.74	7,285.00	35,408.09	9,025.92	9,584.71	168,938.60	28,398.04
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(7,285.00)	(14,567.09)	0.00	0.00	259,835.44	(7,708.13)
a. Deferred Revenue						259,835.44	
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)		7,285.00	14,567.09				7,708.13
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	6,272.91	0.00	0.00	263,532.44	130.59
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,838.74	7,285.00	35,408.09	9,025.92	9,584.71	168,938.60	28,398.04

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

FEDERAL PROGRAM NAME	Child Dev Ctr	TOTAL
FEDERAL CATALOG NUMBER	93.596	
RESOURCE CODE	5025	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)	F12 Fed CC	
AWARD		
1. Prior Year Carryover		2,316,520.71
2. a. Current Year Award	30,104.50	8,541,179.50
b. Transferability (NCLB)		0.00
c. Other Adjustments		0.00
d. Adj Curr Yr Award		0.00
(sum lines 2a, 2b, & 2c)		8,541,179.50
3. Required Matching Funds/Other		0.00
4. Total Available Award	30,104.50	10,857,700.21
REVENUES		
5. Revenue Deferred from Prior Year		533,434.99
6. Cash Received in Current Year	26,330.50	8,261,399.85
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	26,330.50	8,794,834.84
EXPENDITURES		
9. Donor-Authorized Expenditures	30,104.50	9,457,798.61
10. Non Donor-Authorized		0.00
Expenditures		
11. Total Expenditures (lines 9 & 10)	30,104.50	9,457,798.61
12. Amounts Included in		
Line 6 above for Prior		0.00
Year Adjustments		
13. Calculation of Deferred Revenue		
or A/P, & A/R amounts		
(line 8 minus line 9 plus line 12)	(3,774.00)	(662,963.77)
a. Deferred Revenue		506,398.58
b. Accounts Payable		0.00
c. Accounts Receivable		
14. Unused Grant Award Calculation		
(line 4 minus line 9)	3,774.00	1,169,362.35
15. If Carryover is allowed,		
enter line 14 amount here		0.00
16. Reconciliation of Revenue		
(line 5 plus line 6 minus line 13a		
minus line 13b plus line 13c)	30,104.50	9,457,798.61

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

STATE PROGRAM NAME	Pre K & Fmly Lit	Child Dev St Prschl	Early Mnt Health	Spec Ed Infant	Spec Ed Wrkblty	Spec Ed Low Inc	Spec Ed Pers Dev
RESOURCE CODE	6052	6105	6250	6515	6520	6530	6535
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	F12 Pre K Lit	F12 CDC St Preschl	EMI	SE Infant	Workability	Sp Ed Low Inc	Sp Ed Pers SDev
AWARD			(1.00)				
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover							
(sum lines 1a & 1b)							
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award							
(sum lines 2a & 2b)							
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1c, 2c, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year							
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)							
EXPENDITURES							
9. Donor-Authorized Expenditures							
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)							
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)							
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)							
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)							
	2,500.00	715,336.00	298,759.78	13,014.00	17,901.21	3,063.00	3,691.00

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	AWARD	TOTAL
1. a. Prior Year Carryover b. Restr Bal Transfers (Obj 8997) c. Adjusted Prior Year Carryover (sum lines 1a & 1b)		(1.00) 0.00
2. a. Current Year Award b. Other Adjustments c. Adj Curr Yr Award (sum lines 2a & 2b)		1,057,307.21 0.00
3. Required Matching Funds/Other		1,057,307.21
4. Total Available Award (sum lines 1c, 2c, & 3)		1,057,306.21
REVENUES		
5. Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year		768,507.30
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)		768,507.30
EXPENDITURES		
9. Donor-Authorized Expenditures		1,054,264.99
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)		1,054,264.99
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)		(285,757.69)
a. Deferred Revenue		0.00
b. Accounts Payable		0.00
c. Accounts Receivable		285,757.69
14. Unused Grant Award Calculation (line 4 minus line 9)		3,041.22
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)		1,054,264.99

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

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER	Community Day na	ARRA SFSF	Child Nutrition na	Medi-Cal Billing	TOTAL
RESOURCE CODE	2430	3200	5310	5640	
REVENUE OBJECT	8091	8290	8220/8520/8631	8290	
LOCAL DESCRIPTION (if any)	Quest Academy	ARRA SFSF	F13 CN	Medi-Cal Billing	
AWARD					
1. Prior Year Restricted Ending Balance			922,267.27	158,976.62	1,081,243.89
2. a. Current Year Award	93,769.00	554,958.00	4,933,297.70	469,013.46	6,051,038.16
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	93,769.00	554,958.00	4,933,297.70	469,013.46	6,051,038.16
d. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1, 2c, & 3)	93,769.00	554,958.00	5,855,564.97	627,990.08	7,132,282.05
REVENUES					
5. Cash Received in Current Year	93,769.00	554,958.00	4,249,649.81	421,996.81	5,320,373.62
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	683,647.89	47,016.65	730,664.54
b. Noncurrent Accounts Receivable					0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	683,647.89	47,016.65	730,664.54
8. Contributed Matching Funds					0.00
9. Total Available (sum lines 5, 7c, & 8)	93,769.00	554,958.00	4,933,297.70	469,013.46	6,051,038.16
EXPENDITURES					
10. Donor-Authorized Expenditures	93,769.00	554,958.00	5,129,939.05	327,552.56	6,106,218.61
11. Non Donor-Authorized Expenditures					0.00
12. Total Expenditures (line 10 plus line 11)	93,769.00	554,958.00	5,129,939.05	327,552.56	6,106,218.61
RESTRICTED ENDING BALANCE					
13. Current Year (line 4 minus line 10)	0.00	0.00	725,625.92	300,437.52	1,026,063.44

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Lottery	Class Size Red	Eng Lang Acq	Lottery	SE Mnt Hlth	SE SB70 Mnt Hlth	Special Ed - Reg
RESOURCE CODE	1100	1300	6286	6300	6500	6500-700	6500
REVENUE OBJECT	8560	8435/8980	8590	8560	8590	8390	8091/8097/8792
LOCAL DESCRIPTION (if any)	Unrest Lottery	CSR	ELAP	Restricted Lottery	Mental Health	Out of Home Care	8980/8677
AWARD							
1. a. Prior Year Restricted Ending Balance	576,045.00		232,981.06	0.07			
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	576,045.00	0.00	232,981.06	0.07	0.00	0.00	0.00
1,414,965.93	3,727,850.00				224,036.95	61,782.00	55,624.00
2. a. Current Year Award							
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,414,965.93	3,727,850.00	0.00	224,036.95	61,782.00	55,624.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	1,991,010.93	3,727,850.00	232,981.06	224,037.02	61,782.00	55,624.00	0.00
REVENUES							
5. Cash Received in Current Year	788,489.74	1,895,476.00					
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	626,476.19	1,832,374.00	0.00	212,101.90	61,782.00	55,624.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	626,476.19	1,832,374.00	0.00	212,101.90	61,782.00	55,624.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,414,965.93	3,727,850.00	0.00	224,036.95	61,782.00	55,624.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	139,241.00	3,727,850.00	232,981.06	224,037.02	61,782.00	55,624.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	139,241.00	5,803,888.13	232,981.06	224,037.02	61,782.00	125,954.02	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	1,851,769.93	0.00	0.00	0.00	0.00	0.00	0.00

STATE PROGRAM NAME	Spec Ed Early ED	Economic Impact	Economic Impact	Transp HTS	Transp SE	Child Dev	TOTAL
RESOURCE CODE	6510	7090	7091	7230	7240	6130	
REVENUE OBJECT	8311	8311	8311	8311-8675-8677	8311-8677/8980	8990	
LOCAL DESCRIPTION (if any)	SE Infant	EIA SCE	EIA-LEP	8699 - HTS Transp	SE Transp	FND 12 Reserve	
AWARD							
1. a. Prior Year Restricted Ending Balance							1,478,094.92
b. Restr Bal Transfers (Obj 8997)							0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	195,705.36	302,889.75				1,478,094.92
2. a. Current Year Award	806,858.00	1,242,963.00	516,018.00	863,689.16	124,434.00	(128,148.08)	8,910,072.96
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	806,858.00	1,242,963.00	516,018.00	863,689.16	124,434.00	(128,148.08)	8,910,072.96
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	806,858.00	1,438,668.36	818,907.75	863,689.16	124,434.00	42,325.60	10,388,167.88
REVENUES							
5. Cash Received in Current Year	561,735.00	1,242,963.00	516,018.00	863,689.16	106,359.00	(128,246.78)	5,858,418.17
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	245,123.00	0.00	0.00	0.00	18,075.00	98.70	3,051,654.79
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	245,123.00	0.00	0.00	0.00	18,075.00	98.70	3,051,654.79
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	806,858.00	1,242,963.00	516,018.00	863,689.16	124,434.00	(128,148.08)	8,910,072.96
EXPENDITURES							
10. Donor-Authorized Expenditures	646,690.69	652,475.78	516,408.55	863,689.16	124,434.00	0.00	7,245,213.26
11. Non Donor-Authorized Expenditures							4,249,907.28
12. Total Expenditures (line 10 plus line 11)	646,690.69	652,475.78	516,408.55	1,572,699.26	1,518,963.03	0.00	11,495,120.54
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	160,167.31	786,192.58	302,499.20	0.00	0.00	42,325.60	3,142,954.62

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME	Restricted Maint	After Schl Ed Serv	Comm Redev	CPPW Wellness	SDYS PE Grnt	Child Nutrition Catering	Smart Steps PS
RESOURCE CODE	8_50	9065	9625	9515-001	9515-002	9010	0
REVENUE OBJECT	8590	8677	8625	8677	8634	8634	8689
LOCAL DESCRIPTION (if any)	Restricted Maint	ASES	Comm Redev Fnd	CPPW Grant	SDYS PE	Fund 13 Private	F63 Smart Steps
AWARD							
1. a. Prior Year Restricted Ending Balance			273,042.14			108,371.03	15,821.98
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	273,042.14	0.00	0.00	108,371.03	15,821.98
2. a. Current Year Award	1,395,097.00	33,300.84	342,759.00	104,507.73	25,079.02	218,210.63	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,395,097.00	33,300.84	342,759.00	104,507.73	25,079.02	218,210.63
3. Required Matching Funds/Other	2,047,577.98						
4. Total Available Award (sum lines 1c, 2c, & 3)	2,047,577.98	1,395,097.00	306,342.98	342,759.00	104,507.73	133,450.05	234,032.61
REVENUES							
5. Cash Received in Current Year		1,255,587.55		152,222.81	86,109.09	23,208.44	216,655.82
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2 minus lines 5 & 6)	0.00	139,509.45	33,300.84	190,536.19	18,398.64	1,870.58	1,554.81
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	139,509.45	33,300.84	190,536.19	18,398.64	1,870.58	1,554.81
8. Contributed Matching Funds	2,047,577.98						
9. Total Available (sum lines 5, 7c, & 8)	2,047,577.98	1,395,097.00	33,300.84	342,759.00	104,507.73	25,079.02	218,210.63
EXPENDITURES							
10. Donor-Authorized Expenditures	2,047,577.98	1,382,186.08	69,458.37	174,306.71	104,507.73	9,895.27	184,663.92
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	2,047,577.98	1,382,186.08	69,458.37	174,306.71	104,507.73	9,895.27	184,663.92
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	12,910.92	236,884.61	168,452.29	0.00	123,554.78	49,368.69

LOCAL PROGRAM NAME	Extended Schl	TOTAL
RESOURCE CODE	9010	
REVENUE OBJECT	8689	
LOCAL DESCRIPTION (if any)	F63 ESS	
AWARD		
1. a. Prior Year Restricted Ending Balance	697,058.37	1,094,293.52
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	697,058.37	1,094,293.52
2. a. Current Year Award	3,310,727.60	5,429,681.82
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,310,727.60	5,429,681.82
3. Required Matching Funds/Other		2,047,577.98
4. Total Available Award (sum lines 1c, 2c, & 3)	4,007,785.97	8,571,553.32
REVENUES		
5. Cash Received in Current Year	3,302,367.79	5,036,151.50
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	8,359.81	393,530.32
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	8,359.81	393,530.32
8. Contributed Matching Funds		2,047,577.98
9. Total Available (sum lines 5, 7c, & 8)	3,310,727.60	7,477,259.80
EXPENDITURES		
10. Donor-Authorized Expenditures	3,546,809.81	7,519,405.87
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	3,546,809.81	7,519,405.87
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	460,976.16	1,052,147.45

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	47,995,056.51	301	110,015.52	303	47,885,040.99	305	18,104.35		307	47,866,936.64	309
2000 - Classified Salaries	16,086,559.61	311	807,355.87	313	15,279,203.74	315	1,870,549.24		317	13,408,654.50	319
3000 - Employee Benefits (Excluding 3800)	18,602,189.50	321	351,483.92	323	18,250,705.58	325	909,856.90		327	17,340,848.68	329
4000 - Books, Supplies Equip Replace. (6500)	3,947,301.40	331	211,855.65	333	3,735,445.75	335	850,431.13		337	2,885,014.62	339
5000 - Services... & 7300 - Indirect Costs	6,094,555.26	341	79,004.95	343	6,015,550.31	345	644,085.09		347	5,371,465.22	349
			TOTAL		91,165,946.37	365			TOTAL	86,872,919.66	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	39,681,831.40
2. Salaries of Instructional Aides Per EC 41011.....		2100	2,697,617.70
3. STRS.....		3101 & 3102	3,242,840.21
4. PERS.....		3201 & 3202	275,706.92
5. OASDI - Regular, Medicare and Alternative.....		3301 & 3302	793,773.29
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....		3401 & 3402	4,080,481.82
7. Unemployment Insurance.....		3501 & 3502	311,901.52
8. Workers' Compensation Insurance.....		3601 & 3602	846,250.35
9. OPEB, Active Employees (EC 41372).....		3751 & 3752	763,150.76
10. Other Benefits (EC 22310).....		3901 & 3902	1,159,575.14
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....			53,853,129.11
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....			3,852,86
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....			396
14. TOTAL SALARIES AND BENEFITS.....			53,849,276.25
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.....			61.99%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....			

PART III: DEFICIENCY AMOUNT

A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.

1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	60.00%
2. Percentage spent by this district (Part II, Line 15).....	61.99%
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).....	86,872,919.66
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00

Direct Instructional Costs and Documented Support Costs (Funds 01, 09, and 62, Resource 2430, Goal 3550, Functions 1000-1999, 2000-3600, 3900, 4000-4999, 8100-8400, and 8700)		Object Codes	Program Costs
1	Certificated Salaries	1000-1999	75,206.83
2	Classified Salaries	2000-2999	557.43
3	Employee Benefits	3000-3999	16,548.50
4	Books and Supplies	4000-4999	1,350.24
5	Services and Other Operating Expenditures	5000-5999	106.00
6	Equipment & Replacement	6400, 6500	0.00
7	Total Program Costs (In accordance with EC 48660.2 (a)) (Sum of lines 1 through 6)		93,769.00

Compliance Calculation	Total Program
A. Program Revenues* (Funds 01, 09, and 62, Resource 2430, Objects 8091, 8099, 8311, and 8319)	93,769.00
B. Net Revenues (Line A times 90%)	84,392.10
C. Program Costs (Line 7)	93,769.00
D. Difference* (Line B minus Line C) (If positive, amount is subject to reduction from the next apportionment)	(9,376.90)

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable							
State School Building Loans Payable	43,724,188.00		43,724,188.00			1,360,000.00	42,364,188.00
Certificates of Participation Payable			0.00			0.00	0.00
Capital Leases Payable			0.00			0.00	0.00
Capital Leases Payable	133,211.06		133,211.06			24,947.79	108,263.27
Lease Revenue Bonds Payable			0.00				0.00
Other General Long-Term Debt	4,644,956.34		4,644,956.34			1,375,613.97	3,269,342.37
Net OPEB Obligation	4,515,209.17		4,515,209.17			1,256,253.83	5,771,463.00
Compensated Absences Payable	782,454.80		782,454.80			42,132.72	740,322.08
Governmental activities long-term liabilities	53,800,019.37	0.00	53,800,019.37			1,256,253.83	2,802,694.48
Business-Type Activities:							
General Obligation Bonds Payable							
State School Building Loans Payable						0.00	0.00
Certificates of Participation Payable						0.00	0.00
Capital Leases 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

	2010-11 Calculations		2011-12 Calculations	
	Extracted Data	Entered Data/ Totals	Extracted Data	Entered Data/ Totals
	2009-10 Actual		2010-11 Actual	
A. PRIOR YEAR DATA (2009-10 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	65,747,687.74	65,747,687.74		63,187,016.49
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	12,042.14	12,042.14		11,874.36
ADJUSTMENTS TO PRIOR YEAR LIMIT				
3. District Lapses, Reorganizations and Other Transfers				
4. Temporary Voter Approved Increases				
5. Less. Lapses of Voter Approved Increases				
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)		0.00		0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)				
B. CURRENT YEAR GANN ADA (2010-11 data should tie to Principal Apportionment Attendance Software reports)	2010-11 P2 Report		2011-12 P2 Estimate	
1. Total K-12 ADA (Form A, Line 10)	11,874.36	11,874.36	11,874.36	11,874.36
2. ROC/P ADA [*]	0.00	0.00	0.00	0.00
3. Total Charter Schools ADA (Form A, Line 26)		11,874.36		11,874.36
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)		0.00		0.00
OTHER ADA (From Principal Apportionment Attendance Software)				
7. Apprentice Hours - High School				
8. Divide Line B7 by 525 (Round to 2 decimal places)				
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		11,874.36		11,874.36
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2010-11 Actual		2011-12 Budget	
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	219,691.76	219,691.76	222,104.00	222,104.00
1. Homeowners' Exemption (Object 8021)	0.00	0.00	0.00	0.00
2. Timber Yield Tax (Object 8022)	0.00	0.00	0.00	0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	20,203,573.67	20,203,573.67	21,522,853.00	21,522,853.00
4. Secured Roll Taxes (Object 8041)	770,681.51	770,681.51	774,151.00	774,151.00
5. Unsecured Roll Taxes (Object 8042)	1,087.05	1,087.05	0.00	0.00
6. Prior Years' Taxes (Object 8043)	451,096.72	451,096.72	423,298.00	423,298.00
7. Supplemental Taxes (Object 8044)	(2,443,325.00)	(2,443,325.00)	(2,313,954.00)	(2,313,954.00)
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	0.00	0.00	0.00	0.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00	0.00	0.00	0.00
10. Other In-Lieu Taxes (Object 8082)	0.00	0.00	0.00	0.00
11. Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit)	1,131,049.71	1,131,049.71	33,881.00	33,881.00
12. Parcel Taxes (Object 8621)	0.00	0.00	0.00	0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00	0.00	0.00	0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00	0.00	0.00	0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00	0.00	0.00	0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	20,333,855.42	0.00	20,662,333.00	0.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)	0.00	0.00	0.00	0.00
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	20,333,855.42	0.00	20,662,333.00	0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)				

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS			922,902.05			885,493.00
19. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)						
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			922,902.05			885,493.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	40,129,989.00		40,129,989.00	39,668,973.00		39,668,973.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	2,907.00		2,907.00	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)		0.00				0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00				0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	3,727,850.00		3,727,850.00	2,578,218.00		2,578,218.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00				0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	43,860,746.00	0.00	43,860,746.00	42,247,191.00	0.00	42,247,191.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	12,886.00		12,886.00	13,033.00		13,033.00
38. TOTAL STATE AID (Lines C36 plus C37)	43,873,632.00	0.00	43,873,632.00	42,260,224.00	0.00	42,260,224.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	97,287,716.01		97,287,716.01	87,981,284.00		87,981,284.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	115,310.81		115,310.81	100,000.00		100,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			65,747,687.71			63,187,016.49
2. Inflation Adjustment			0.9740			1.0251
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9761			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			63,187,016.49			64,773,010.60
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			20,333,855.42			20,662,333.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			1,424,923.20			1,424,923.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			43,776,063.12			42,260,224.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			43,776,063.12			42,260,224.00
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])			76,076.81			71,599.50
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,409,932.23			20,733,932.50
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			43,699,986.31			42,260,224.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,409,932.23			
b. State Subventions (Line D8)			43,699,986.31			
c. Less: Excluded Appropriations (Line C23)			922,902.05			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			63,187,016.49			

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero)			0.00			
If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814						
Summary	2010-11 Actual		2011-12 Budget			
11. Adjusted Appropriations Limit (Lines D4 plus D10)			63,187,016.49			64,773,010.60
12. Appropriations Subject to the Limit (Line D9d)			63,187,016.49			

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

Part I - General Administrative Share of Plant Services Costs

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

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

- | | |
|---|--------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) | 2,869,683.77 |
| 2. Contracted general administrative positions not paid through payroll | |
| a. Enter the costs, if any, of general administrative positions performing services on site but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. | |
| b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. | |

--

B. Salaries and Benefits - All Other Activities

- | | |
|--|---------------|
| 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) | 79,880,828.78 |
|--|---------------|

C. Percentage of Plant Services Costs Attributable to General Administration

- | | |
|---|-------|
| (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) | 3.59% |
|---|-------|

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	2,907,401.99
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	638,853.59
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	52,757.50
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	304,676.30
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	3,903,689.38
9. Carry-Forward Adjustment (Part IV, Line F)	(190,570.86)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,713,118.52

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	59,122,929.50
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	9,900,264.04
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,795,444.19
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	41,658.54
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,346,307.10
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	761.44
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	452,726.36
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	8,182,128.59
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	744,440.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,119,127.82
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)	94,705,787.58

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

4.12%

D. Preliminary Proposed Indirect Cost Rate

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

3.92%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>3,903,689.38</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>980,810.70</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.56%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.56%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.56%) times Part III, Line B18); zero if positive	<u>(381,141.71)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(381,141.71)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>3.72%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-190,570.86) is applied to the current year calculation and the remainder (\$-190,570.85) is deferred to one or more future years:	<u>3.92%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-127,047.24) is applied to the current year calculation and the remainder (\$-254,094.47) is deferred to one or more future years:	<u>3.99%</u>
LEA request for Option 1, Option 2, or Option 3	<u>2</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(190,570.86)</u>

Approved indirect cost rate: 5.56%
Highest rate used in any program: 5.56%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,148,729.14	79,613.26	3.71%
01	3011	322,422.32	17,926.59	5.56%
01	3200	525,728.00	29,230.00	5.56%
01	3313	138,495.48	7,700.35	5.56%
01	3319	103,227.06	5,739.42	5.56%
01	3324	184,102.37	10,236.09	5.56%
01	4035	1,143,282.04	63,566.48	5.56%
01	4045	6,901.29	383.71	5.56%
01	4047	33,543.09	1,865.00	5.56%
01	4110	8,550.59	475.33	5.56%
01	4203	165,626.08	3,312.52	2.00%
01	5630	26,902.27	1,495.77	5.56%
01	6250	284,533.12	14,226.66	5.00%
01	6286	220,709.61	12,271.45	5.56%
01	6510	597,376.55	33,214.14	5.56%
01	6520	17,031.05	870.16	5.11%
01	7090	624,956.96	18,688.71	2.99%
01	7091	501,367.53	15,041.02	3.00%
01	9010	1,583,490.46	81,168.53	5.13%
12	6052	2,368.32	131.68	5.56%
12	6105	711,967.18	3,368.82	0.47%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	576,045.00		0.07	576,045.07
2. State Lottery Revenue	8560	1,414,965.93		224,036.95	1,639,002.88
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,991,010.93	0.00	224,037.02	2,215,047.95
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	139,241.00		224,037.02	363,278.02
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		139,241.00	0.00	224,037.02	363,278.02
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	1,851,769.93	0.00	0.00	1,851,769.93
D. COMMENTS:					

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

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

Form NCMOE ~ No Child Left Behind Maintenance of Effort
Expenditures

Form PCRAF ~ Program Cost Report – Allocation Factors

Form PCR ~ Program Cost Report

Form RL ~ Revenue Limit Summary

Form SEAS ~ Special Education Revenue Allocation Setup

Form SEMA ~ Special Education Maint. Of Effort Actual

Form SEMB ~ Special Education Maint. Of Effort Budget

SIAA ~ Summary Interfund Activities for All Funds

Form TRAN ~ Annual Report of Pupil Transportation

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	93,309,986.15
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	10,254,233.67
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)			1000-7999 except 3801-3802	
1. Community Services	All	5000-5999		1,334,448.06
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	195,534.28
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	162,220.48
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	96,340.65
6. All Other Financing Uses	All	9100	7699	
7. Nonagency	All	9200	7651	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
9. PERS Reduction	All	All	8710	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	All	All	3801-3802	197,489.78
			Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.	
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,986,033.25
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	180,407.66
2. Expenditures to cover deficits for student body activities			Manually entered. Must not include expenditures in lines A or D1.	
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				81,250,126.89
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				81,250,126.89

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
2010-11 Unaudited Actuals
No Child Left Behind Maintenance of Effort Expenditures

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Form NCMOE

Section II - Expenditures Per ADA		2010-11 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, and 26)		11,898.57
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		11,898.57
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		11,898.57
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,828.56
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		Total
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.)	91,064,019.88	7,442.87
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	91,064,019.88	7,442.87
B. Required effort (Line A.2 times 90%)	81,957,617.89	6,698.58
C. Current year expenditures (Line I.G and Line II.F)	81,250,126.89	6,828.56
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	707,491.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.86%	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			
	Goals	Functions	Objects	2010-11 Expenditures
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	2,795,379.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100	7699	0.00
g. Nonagency	All	9200	7651	0.00
h. PERS Reduction	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	All	All	3801-3802	0.00
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)	Manually entered. Must not include expenditures previously included.			0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)	Manually entered. Must not include expenditures previously included.			2,795,379.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met (Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E))	707,491.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	81,250,126.89	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,828.56
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	707,491.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)		MOE Met
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. (Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B)) (Funding under NCLB covered programs in FY 2012-13 may be reduced by the lower of the two percentages)	0.86%	0.00%

La Mesa-Spring Valley
San Diego County

Unaudited Actuals
2010-11 Unaudited Actuals
No Child Left Behind Maintenance of Effort Expenditures

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Form NCMOE

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A.	Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)						
B.	Enter Allocation Factor(s) by Goal:						
	(Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)						
Instructional Goals	Description						
0001	Pre-K/Kindergarten						\$40.00
1110	Regular Education, K-12	559.55					
3100	Alternative Schools						
3200	Continuation Schools						
3300	Independent Study Centers						
3400	Opportunity Schools						
3550	Community Day Schools						
3700	Specialized Secondary Programs						
3800	Vocational Education						
4110	Regular Education, Adult						
4610	Adult Independent Study Centers						
4620	Adult Correctional Education						
4630	Adult Vocational Education						
4760	Bilingual						
4850	Migrant Education						
5000-5999	Special Education (allocated to \$001)	100.45					
6000	ROCP						
Other Goals	Description						
7110	Nonagency - Educational						
7150	Nonagency - Other						
8100	Community Services						
8500	Child Care and Development Services						
Other Funds	Description						
--	Adult Education (Fund 11)						
--	Child Development (Fund 12)						
--	Cafeteria (Funds 13 & 61)						
C. Total Allocation Factors		660.00	0.00	0.00	1,110.00	0.00	1,211.00

La Mesa-Spring Valley
San Diego County

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

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Form PCR

Goal	Program/Activity	Direct Costs			Central Admin Costs (col 3 x Sch CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	59,419,160.76	7,721,829.39	67,140,990.15	2,890,774.02	70,031,764.17	0.00
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	233,106.63	0.00	233,106.63	10,036.47	243,143.10	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	374,125.94	0.00	374,125.94	16,108.10	390,234.04	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	0.00
4850	Migrant Education	17,244,717.72	2,373,961.78	19,618,679.50	844,687.71	20,463,367.21	
5000-5999	Special Education	0.00	0.00	0.00	0.00	0.00	0.00
6000	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals							
7110	Nonagency - Educational	1,318,684.08	0.00	1,318,684.08	56,776.31	1,375,460.39	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	123,850.38	0.00	123,850.38	5,332.41	129,182.79	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00
Other Costs							
---	Food Services					118.82	118.82
---	Enterprise					761.44	761.44
---	Facilities Acquisition & Construction					168,436.02	168,436.02
---	Other Outgo					258,561.13	258,561.13
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ((Column 3 + CAC, line C5) times CAC, line E)					252,457.54	252,457.54
---	Indirect Costs Charged to Other Funds (Fund 01, Functions 7200-7600, Object 7350)					(3,500.50)	(3,500.50)
Total General Fund and Charter Schools Funds Expenditures	78,713,645.51	10,095,791.17	88,809,436.68	4,072,672.06	427,877.41	93,309,986.15	

La Mesa-Spring Valley
San Diego County

Unaudited Actuals

2010-11

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

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Form PCR

Goal	Type of Program	Instruction	Instructional Supervision and Administration (Functions 1000-1999)	Library, Media, Technology and Other Instructional Resources (Functions 2400-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	46,912,542.47	1,162,507.25	2,132,687.08	5,928,218.93	3,282,919.02	0.00	0.00	286.01	0.00	59,419,160.76	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Community Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	235,968.20	0.00	0.00	0.00	7,138.43	0.00	0.00	0.00	0.00	233,106.63	
3700	Specified Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Courses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	218,560.13	76.91	50,246.35	0.00	105,242.56	0.00	0.00	0.00	0.00	374,125.94	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	11,845,016.94	626,030.44	0.00	0.00	3,174,501.83	1,532,362.65	41,658.54	5,127.32	0.00	17,244,717.72	
6000	ROCP	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals												
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	1,118,684.08	0.00	0.00	1,118,684.08	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	96,227.36	0.00	27,623.02	0.00	0.00	123,850.38	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs												
		57,702,087.74	1,788,634.60	2,187,933.43	5,928,218.93	6,666,029.20	1,532,362.65	41,658.54	1,346,307.10	1,118,684.08	5,413,33	0.00
											78,713,645.51	
												* Functions 7101-7199 for books \$100 and \$500
												* Functions 8100-8400

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	404.47	6,610,272.55	1,111,152.37	7,721,829.39
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	72.61	1,883,130.20	490,758.97	2,373,961.78
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	0.00	0.00	0.00	0.00
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		477.08	8,493,402.75	1,601,911.34	10,095,791.17

A. Central Administration Costs in General Fund and Charter Schools Funds	
Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	452,726.36
External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	52,757.50
Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,907,401.99
Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	663,286.71
Total Central Administration Costs in General Fund and Charter Schools Funds	4,076,172.56
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	
1 Total Direct Charged Costs (from Form PCR, Column 1, Total)	78,713,645.51
2 Total Allocated Costs (from Form PCR, Column 2, Total)	10,095,791.17
3 Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	88,809,436.68
C. Direct Charged Costs in Other Funds	
1 Adult Education (Fund 11, Objects 1000-5999, except 5100)	0.00
2 Child Development (Fund 12, Objects 1000-5999, except 5100)	744,440.00
3 Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,119,127.82
4 Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5 Total Direct Charged Costs in Other Funds	5,863,567.82
D. Total Direct Charged and Allocated Costs (B3 + C5)	94,673,004.50
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)	4.31%

La Mesa-Spring Valley
San Diego County

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	118.82				118.82
Enterprise (Objects 1000-5999, 6400, and 6500)			761.44		761.44
Facilities Acquisition & Construction (Objects 1000-6500)				168,436.02	168,436.02
Other Outgo (Objects 1000-7999)				258,561.13	258,561.13
Total Other Costs	118.82	761.44	168,436.02	258,561.13	427,877.41

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,107.05	6,083.05
2. Inflation Increase	0041	(24.00)	137.00
3. All Other Adjustments	0042, 0525, 0719	8.17	8.35
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,091.22	6,228.40
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,091.22	6,228.40
b. Revenue Limit ADA	0033	12,050.28	11,874.36
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	73,400,906.54	73,958,263.82
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5c through 11, plus Line 13, minus Lines 12 and 14)	0082	73,400,906.54	73,958,263.82
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	60,215,901.70	59,348,548.38
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	494,734.00	1,172,688.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	267,207.00	210,707.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	227,527.00	961,981.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	60,443,428.70	60,310,529.38

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	20,300,554.58	20,628,523.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,300,554.58	20,628,523.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	40,142,874.12	39,682,006.38
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	12,886.00	13,033.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(12,886.00)	(13,033.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	40,129,988.12	39,668,973.38
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	40,129,988.12	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	167,144.00	167,144.00
46. California High School Exit Exam	9002	0.00	
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	267,853.00	267,853.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	22,917.00	22,917.00

Current LEA: 37-68197-0000000 La Mesa-Spring Valley		
(Enter a SELPA ID from the list below then save and close)		
Selected SELPA: PC		
POTENTIAL SELPAS FOR THIS LEA		DATE APPROVED (from Form SEA)
ID	SELPA-TITLE	
PC	East County	

Object Code	Description	UNDuplicated Pupil Count	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 6750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
											1,502
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-5999)											
1000-1999 Certified Salaries		411,955.56	0.00	0.00	323,780.86	710,599.31	1,543,946.68	4,161,874.12			7,152,156.63
2000-2999 Classified Salaries		980,959.43	0.00	0.00	155,954.74	207,536.65	1,117,085.61	1,365,059.04			3,826,595.47
3000-3999 Employee Benefits		632,961.75	0.00	0.00	169,830.03	255,660.89	1,023,980.27	1,774,755.91			3,857,168.85
4000-4999 Books and Supplies		7,680.23	0.00	0.00	11,055.90	251,599.61	2,317.03	84,067.22			356,719.99
5000-5999 Services and Other Operating Expenditures		301,412.06	0.00	0.00	5,740.02	17,869.46	574,155.13	1,084,571.99			1,983,174.66
6000-6999 Capital Outlay		0.00	0.00	0.00	16,100.00	52,228.12	0.00	61,253.98			129,582.10
7130 State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total Direct Costs		2,334,969.13	0.00	0.00	682,461.55	1,495,494.04	261,464.72	8,531,582.26	0.00		17,305,971.70
7310 Transfers of Indirect Costs		56,890.00	0.00	0.00	0.00	0.00	0.00	870.16	0.00		57,760.16
7350 Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA Program Cost Report Allocations		2,373,961.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00		2,373,961.77
Total Indirect Costs and PCR Allocations		2,430,851.77	0.00	0.00	682,461.55	1,495,494.04	4,262,334.88	8,531,582.26	0.00		24,311,721.93
TOTAL COSTS		4,765,820.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00		19,737,693.63
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999 Certified Salaries		14,129.77	0.00	0.00	0.00	97,880.71	105.00	13,000.00			125,115.48
2000-2999 Classified Salaries		61.95	0.00	0.00	0.00	196,074.77	606,311.14	732,161.45			1,535,209.31
3000-3999 Employee Benefits		1,731.92	0.00	0.00	0.00	107,790.31	350,958.35	451,796.47			912,277.05
4000-4999 Books and Supplies		786.92	0.00	0.00	0.00	251,547.05	0.00	26,592.69			278,926.66
5000-5999 Services and Other Operating Expenditures		15,878.91	0.00	0.00	0.00	17,745.92	40,752.95	32,219.04			106,596.72
6000-6999 Capital Outlay		0.00	0.00	0.00	0.00	52,228.12	0.00	61,253.98			113,482.10
7130 State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total Direct Costs		32,569.47	0.00	0.00	0.00	723,266.78	998,727.44	1,317,023.63	0.00		3,071,607.32
7310 Transfers of Indirect Costs		23,675.86	0.00	0.00	0.00	0.00	0.00	0.00			23,675.86
7350 Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
TOTAL BEFORE OBJECT 8980		23,675.86	0.00	0.00	0.00	723,266.78	998,727.44	1,317,023.63	0.00		23,675.86
8980 Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)		56,265.33	0.00	0.00	0.00	0.00	0.00	0.00			3,095,283.18
TOTAL COSTS									0.00		3,095,283.18

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999 Certified Salaries		397,825.89	0.00	0.00	323,780.86	612,718.60	1,543,841.68	4,148,874.12		7,027,041.15
2000-2999 Classified Salaries		980,897.48	0.00	0.00	155,934.74	11,461.88	510,174.47	632,897.59		2,291,386.16
3000-3999 Employee Benefits		631,229.83	0.00	0.00	169,830.03	147,870.58	673,001.92	1,322,959.44		2,944,891.80
4000-4999 Books and Supplies		6,893.31	0.00	0.00	11,055.90	52.56	2,317.03	57,474.53		77,793.33
5000-5999 Services and Other Operating Expenditures		285,533.15	0.00	0.00	5,740.02	123.64	533,402.18	1,052,352.96		1,877,151.94
6000-6999 Capital Outlay		0.00	0.00	0.00	16,100.00	0.00	0.00	0.00		16,100.00
7130 State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439 Debt Service		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs		2,302,379.66	0.00	0.00	682,461.55	772,227.26	3,262,737.28	7,214,558.63	0.00	14,234,364.38
7310 Transfers of Indirect Costs		33,214.14	0.00	0.00	0.00	0.00	870.16	0.00		34,084.30
7350 Transfers of Indirect Costs and PCR Allocations		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL BEFORE OBJECT 8980		2,373,961.77	0.00	0.00	682,461.55	772,227.26	3,263,607.44	7,214,558.63	0.00	23,733,961.77
8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)		4,709,555.57	0.00	0.00	0.00	0.00	0.00	0.00		24,082,046.07
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999 Certified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999 Classified Salaries		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999 Employee Benefits		42,355.24	0.00	0.00	0.00	20,519.53	86,300.87	144,843.44		294,019.08
4000-4999 Books and Supplies		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999 Services and Other Operating Expenditures		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999 Capital Outlay		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130 State Special Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439 Debt Service		42,355.24	0.00	0.00	0.00	20,519.53	86,300.87	144,843.44		294,019.08
Total Direct Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310 Transfers of Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350 Transfers of Indirect Costs - Interfund		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Indirect Costs		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL BEFORE OBJECTS 8091, 8099, AND 8980		42,355.24	0.00	0.00	0.00	20,519.53	86,300.87	144,843.44	0.00	294,019.08
8091, 8099 Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)										1,675,193.00
8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)										0.00
8980 Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals, resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)										3,804,127.89
TOTAL COSTS										

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

2009-10 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	13,710,342.95	5,099,414.94
2. Enter audit adjustments of 2009-10 special education expenditures from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2010-11 special education beginning fund balances from SACS2011ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2009-10 Expenditures, Adjusted for 2010-11 MOE Calculation (Sum lines 1 through 4)	13,710,342.95	5,099,414.94
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2009-10 Report SEMA, 2009-10 Expenditures by LEA (LE-CY) worksheet	1,519.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2009-10 Unduplicated Pupil Count, Adjusted for 2010-11 MOE Calculation (Line C1 plus Line C2)	1,519.00	

SELPA: East County (PC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2010-11 Expenditures by LEA (LE-CY) and the 2009-10 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2010-11 MOE requirement.

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

- Combined state and local expenditures
 Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

State and Local

Local Only

_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: East County (PC)

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

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

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

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>2,419,370.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>2,440,639.84</u>	
Increase in funding (if difference is positive)	<u>0.00</u>	
50% of increase in funding	<u>0.00</u>	
Enter portion used to reduce MOE requirement (cannot exceed 50% of increase in funding less Part B funds used for early intervening services)		

SECTION 3

	Column A	Column B	Column C
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>19,737,693.63</u>		
2. Less: Expenditures paid from federal sources	<u>3,095,283.18</u>		
3. Expenditures paid from state and local sources	<u>16,642,410.45</u>	<u>13,710,342.95</u>	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>16,642,410.45</u>	<u>13,710,342.95</u>	<u>2,932,067.50</u>
4. Special education unduplicated pupil count	<u>1,502</u>	<u>1,519</u>	
5. Per capita state and local expenditures (A3/A4)	<u>11,080.17</u>	<u>9,025.90</u>	<u>2,054.27</u>

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

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

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

	<u>FY 2010-11</u>	<u>FY 2009-10</u>	<u>Difference</u>
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			
	Base FY		
<input type="checkbox"/> 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.	<u>FY 2010-11</u>		<u>Difference</u>
a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Robyn Adams
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Object Code	Description	UNDUPPLICATED PUPIL COUNT	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5050)	Special Education Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-5999)											
1000-1999	Certificated Salaries	411,955.66	0.00	0.00	323,780.86	710,599.31	1,543,946.68	4,161,874.12	7,152,156.63		
2000-2999	Classified Salaries	980,959.43	0.00	155,954.74	207,536.65	1,117,085.61	1,365,059.94	3,826,595.47			
3000-3999	Employee Benefits	632,961.75	0.00	0.00	169,830.03	255,660.89	1,023,980.27	1,774,755.91	3,857,168.85		
4000-4999	Books and Supplies	7,680.23	0.00	0.00	11,055.90	251,599.61	2,317.03	84,067.22	356,719.99		
5000-5999	Services and Other Operating Expenditures	301,412.06	0.00	0.00	5,740.02	17,369.46	574,155.13	1,084,571.99	1,983,748.66		
6000-6999	Capital Outlay	0.00	0.00	0.00	16,100.00	52,228.12	0.00	61,253.98	129,582.10		
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7430-7439	Debt Service	2,334,969.13	0.00	0.00	682,461.55	1,495,494.04	4,261,484.72	8,531,582.26	0.00	17,305,971.70	
7310	Transfers of Indirect Costs	56,890.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
PCRA	Program Cost Report Allocations (non-add)	2,373,961.77									
	Total Indirect Costs	56,890.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		
	TOTAL COSTS	2,391,859.13	0.00	0.00	682,461.55	1,495,494.04	4,262,334.88	8,531,582.26	0.00	17,363,731.86	
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999	Certificated Salaries	14,129.77	0.00	0.00	97,380.71	105.00	13,000.00		125,115.48		
2000-2999	Classified Salaries	61.95	0.00	0.00	196,074.77	606,911.14	732,163.45		1,535,209.31		
3000-3999	Employee Benefits	1,731.92	0.00	0.00	107,790.31	350,958.35	451,796.47		912,277.05		
4000-4999	Books and Supplies	786.92	0.00	0.00	251,547.05	0.00	26,592.69		278,926.66		
5000-5999	Services and Other Operating Expenditures	15,878.91	0.00	0.00	17,745.82	40,752.95	32,219.04		106,596.72		
6000-6999	Capital Outlay	0.00	0.00	0.00	52,228.12	0.00	61,253.98		113,482.10		
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
	Total Direct Costs	32,569.47	0.00	0.00	723,266.78	998,727.44	1,317,023.63	0.00	3,071,607.32		
7310	Transfers of Indirect Costs	23,675.86	0.00	0.00	0.00	0.00	0.00		23,675.86		
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00		0.00		
	Total Indirect Costs	23,675.86	0.00	0.00	0.00	0.00	0.00		23,675.86		
	TOTAL BEFORE OBJECT 8980	56,265.33	0.00	0.00	0.00	723,266.78	998,727.44	1,317,023.63	0.00	3,095,283.18	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals, resources 3000-3178 & 3410-5810, goals 5000-5999)										
											0.00
											3,095,283.18

Object Code	Description	Special Education, Unspecified (Goal 6001)	Regionallized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3365, 3385, 3405, & 6000-9999)										
1000-1999 Certificated Salaries	397,825.89	0.00	0.00	323,780.86	612,718.60	1,543,841.68	4,148,874.12			7,027,041.15
2000-2999 Classified Salaries	980,897.48	0.00	0.00	155,954.74	11,461.88	510,174.47	632,897.59			2,291,386.16
3000-3999 Employee Benefits	631,229.83	0.00	0.00	169,830.03	147,370.58	673,001.92	1,322,958.44			2,944,891.80
4000-4999 Books and Supplies	6,893.31	0.00	0.00	11,055.90	52.56	2,317.03	57,471.53			77,793.33
5000-5999 Services and Other Operating Expenditures	285,533.15	0.00	0.00	5,740.02	123.64	533,402.18	1,052,352.95			1,877,151.94
6000-5999 Capital Outlay	0.00	0.00	0.00	16,100.00	0.00	0.00	0.00			16,100.00
7130 State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
7430-7439 Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
Total Direct Costs		2,302,379.66	0.00	682,461.55	772,227.26	3,262,737.28	7,214,558.63	0.00		14,234,364.38
7310 Transfers of Indirect Costs	33,214.14	0.00	0.00	0.00	0.00	870.16	0.00			34,084.30
7350 Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00
PCRA Program Cost Report Allocations (non-add)	2,373,961.77									2,373,961.77
TOTAL BEFORE OBJECT 8980		33,214.14	0.00	0.00	0.00	870.16	0.00	0.00		34,084.30
8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)	2,355,593.80	0.00	0.00	682,461.55	772,227.26	3,263,607.44	7,214,558.63	0.00		14,268,448.68
TOTAL COSTS								0.00		
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999 Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999 Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999 Employee Benefits	42,355.24	0.00	0.00	0.00	20,519.53	86,300.87	144,843.44			294,019.08
4000-4999 Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999 Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-5999 Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130 State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439 Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
Total Direct Costs		42,355.24	0.00	0.00	20,519.53	86,300.87	144,843.44	0.00		294,019.08
7310 Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350 Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
TOTAL BEFORE OBJECTS 8091, 8099, AND 8980		42,355.24	0.00	0.00	20,519.53	86,300.87	144,843.44	0.00		294,019.08
8091, 8099 Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)								1,675,193.00		
8980 Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)								0.00		
8980 Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals, resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)								3,804,127.89		
TOTAL COSTS								5,773,339.97		

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

SELPA: East County (PC)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2011-12 Budget by LEA (LB-B) and the 2010-11 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2011-12 MOE requirement.

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

- X Combined state and local expenditures
 Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

	<u>State and Local</u>	<u>Local Only</u>
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

SELPA: East County (PC)**SECTION 2** Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205)

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

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

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

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	16,766,289.00	_____	_____
2. Less: Expenditures paid from federal sources	2,579,506.00	_____	_____
3. Expenditures paid from state and local sources	14,186,783.00	14,268,448.68	_____
Less: Exempt reduction(s) from SECTION 1	0.00	0.00	_____
Less: 50% reduction from SECTION 2	0.00	0.00	_____
Net expenditures paid from state and local sources	14,186,783.00	14,268,448.68	(81,665.68)
4. Special education unduplicated pupil count	1,502	1,502	_____
5. Per capita state and local expenditures (A3/A4)	9,445.26	9,499.63	(54.37)

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

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

SELPA: East County (PC)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

	Budget FY 2011-12	Actual FY 2010-11	Difference
<input type="checkbox"/> 1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			
	Budget FY 2011-12	Base FY	Difference
<input type="checkbox"/> 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE budget vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources Less: Exempt reduction(s) from SECTION 1 Less: 50% reduction from SECTION 2 Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Robyn Adams
Contact Name

619-668-5700 ext 6430
Telephone Number

Director of Fiscal Services
Title

robyn.adams@lmsvsd.k12.ca.us
E-mail Address

Description	Direct Costs - Interfund Transfers In 5750	Indirect Costs - Interfund Transfers In 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	(597,968.28)	0.00	(3,500.50)	1,454,661.68	96,340.65
09 CHARTER SCHOOLS SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	814,358.37	142,051.19
10 SPECIAL EDUCATION PASS-THROUGH FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
11 ADULT EDUCATION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
12 CHILD DEVELOPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	8,512.27	0.00	3,500.50	0.00	93,340.65	0.00
13 CAFETERIA SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	(81,914.22)	0.00	0.00	0.00	115,776.33
14 DEFERRED MAINTENANCE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	3,000.00	281,372.25	7,339.78	63,051.97
15 PUPIL TRANSPORTATION EQUIPMENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	2.24
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	772,675.49	0.00	72,675.49
18 SCHOOL BUS EMISSIONS REDUCTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
21 BUILDING FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	6,926.80	0.00	0.00	0.00	0.00	53,362.53
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	399,564.00	0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00
61 CAFETERIA ENTERPRISE FUND Expenditure Detail Other Sources/Uses Detail Fund Reconciliation	0.00	0.00	0.00	0.00	0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	664,443.43	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							24,080.68	454,176.48
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00			0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail							0.00	0.00
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	679,882.50	(679,882.50)	3,500.50	(3,500.50)	1,551,002.33	1,551,002.33	961,555.16	961,555.16

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	18.0	19.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	936.0	275.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	96.0	275.0
C. ENTER total number of miles driven to/from school	021/022	204,101.0	342,019.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		1,422,115.14	1,339,011.05
B. Books & Supplies (Objects 4200, 4300, and 4400)		443,674.90	1,298.85
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	0.00	0.00
2. Travel-Conferences & Dues/Memberships (Objects 5200 and 5300)		0.00	0.00
3. Insurance (Objects 5400 and 5450)		15,034.87	17,440.52
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		3,195.43	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(417,387.88)	161,212.61
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		80,991.35	0.00
7. Communications (Object 5900)		97.63	0.00
D. Capital Outlay, Lease Purchase & Debt Service			
(Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972)			
(SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		24,977.82	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)		0.00	0.00
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	1,572,699.26	1,518,963.03
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	1,572,699.26	1,518,963.03
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)		9,507.00	18,075.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)	097/098	1,563,192.26	1,500,888.03
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line J1)		86,053.31	84,454.34
K. Indirect Costs (Approved indirect cost rate of 5.56% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	1,649,245.57	1,585,342.37
L. Net Pupil Transportation Expense (Lines J and K)			

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,649,245.57	1,585,342.37
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B		0.00	
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		0.00	0.00
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)			
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	110/111	1,649,245.57	1,585,342.37
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	120/121	8.081	4.635
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	122/123	1,762.014	5,764.881
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases	080/081	0.00	0.00
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)		0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	085/086	0.00	0.00
L. Approved Non-SD/OI Home-to-School Transportation Expense	130/133	1,649,245.57	1,585,342.37
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	169,153.39	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Robyn Adams _____

Title: Director of Fiscal Services _____

Agency: La Mesa Spring Valley School District _____

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