

La Mesa-Spring Valley School District

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

Memorandum

Date: 9/4/12

To: Board of Education

From: Brian Marshall, Superintendent
Robyn Adams, Director, Fiscal Services

Subject: 2011-12 Unaudited Actuals Review and Approval

Enclosed for Board review and approval are the following documents:

- 2011-12 Unaudited Actuals & 2012-13 Adopted Budget Financial Statement (Fund 01).
- 2011-12 Unaudited Actuals Detail – Report of changes from the estimated actuals to unaudited actuals. (These revisions include a comparison of the estimated actuals that were Board-approved on June 19, 2012 with the unaudited actual transactions as of June 30, 2012.)
- Financial statements for all District funds with 2011-12 Unaudited Actual & 2012-13 Adopted Budget (Funds 12 – 63).
- Standard Account Code Structure (SACS) 2011-12 Unaudited Actual Financial Reports

The following explanations describe the changes that have occurred since the June 19, 2012 estimated actuals were approved by the Board. These changes are detailed on the attached spreadsheet titled *2011-12 Estimated Actual Budget to 2011-12 Unaudited Actual Comparison Detail*.

Explanations of Adjustments to Revenue

- **Revenue Limit Sources**
Changes to Revenue Limit Sources resulted in an increase of \$49,725. This was due primarily to an increase in redevelopment agency 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 2012-13 or unused grant awards, which will be recognized in 2012-13. The total changes to Federal Revenue resulted in a decrease of \$371,294, which consists mainly of Title I and Title III adjustments for deferred revenue or unused grant amounts of \$155,827 and \$206,139.
- **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 \$174,143, which is a result of increases to funding for Lottery, School Safety and Special Education Mental Health funds.
- **Other Local Revenue**
The increase to Local Revenue resulted from adjustments due to year-end reconciliation of estimates to actual. The Local Revenue increased \$79,936, 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 \$67,489.

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 \$13,190, which is primarily due to unspent funds in Title I, Title III, and Economic Impact Aid. The unspent funds will carryover to 2012-13 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 increases 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 an increase of \$248,235.
- **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 \$65,674, which is primarily due to unspent funds in Title I, Title III, and Economic Impact Aid. The unspent funds will carryover to 2012-13 and will be reallocated 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 \$3,176,376. The decrease is a result of unspent funds in unrestricted programs such as school site discretionary budgets, donations, and mini-grants as well as restricted programs such as Title I, Economic Impact Aid, and Community Development funds. Additionally a reduction of budgeted expenditures (savings) occurred in both utilities and insurance. The unspent funds will carryover to 2012-13 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 a decrease of \$399,346. The majority of the decrease is a result of reductions of \$220,647 to Transfers of Indirect Interfund charges plus unspent deferred maintenance and equipment replacement funds in the amount of \$170,000. The unspent funds will carryover to 2012-13 and will be reallocated to sites and departments.
- **Total Expenditures (1000-7000)**

The net decrease to all expenditure accounts was \$3,406,352. Fund balance totaling \$1,409,933 will be reallocated in 2012-13 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 2012-13.

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 \$2,302. The increase was due to actual payments to the General Fund being slightly higher than estimated for the Employee Wellness Program expenditures.
- **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 \$2,302.

Fiscal Impact (Income/Expenditure)

Based on the unaudited actual reconciliation of funds, the unrestricted General Fund has a deficit (more expenditures than revenue) of \$975,781 and the restricted General Fund has a deficit of \$555,611. The restricted General Fund balance of \$1,409,933 will be carried forward and allocated to restricted programs in 2012-13. The restricted carryover balance 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 (3%) of total expenditures plus other outgo.

Please feel free to call with any questions.

Form CA ~ School District Certification of Data

2011-12 Unaudited Actuals & 2012-13 Adopted Budget
Financial Statement ~ Fund 01 General Fund Combined

2011-12 Estimated Actual to Unaudited Actual Comparison
Detail ~ Fund 01 General Fund Restricted & Unrestricted

Unaudited Actuals
FINANCIAL REPORTS
2011-12 Unaudited Actuals
Summary of Unaudited Actual Data Submission

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	61.61%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$64,961,070.41
	Appropriations Subject to Limit	\$61,941,094.89
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	4.01%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$1,302,191.95
	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)).	\$1,816,821.76

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 04, 2012

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

Teresa Fiscus
Name
Business Services Consultant
Title
858-292-3660
Telephone
tfiscus@sdcoe.net
E-mail Address

For School District:

Robyn Adams
Name
Director Fiscal Services
Title
619-668-5700 ext 6430
Telephone
robyn.adams@lmsvsd.k12.ca.l
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 2013-14 budget year:

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

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS AND 2012-13 ADOPTED
GENERAL FUND - FUNDS 03/06**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Revenue Limit Sources	\$ 60,381,601	\$ 55,392,797
Federal Revenue	7,061,887	6,050,848
Other State Revenue	14,411,193	13,728,898
Local Revenue	8,093,529	7,430,432
Local Revenue - Interest	148,956	155,000
TOTAL REVENUE	\$ 90,097,166	\$ 82,757,975
EXPENDITURES		
Certificated Salaries	\$ 46,625,051	\$ 45,460,094
Classified Salaries	15,543,587	14,813,897
Employee Benefits	18,804,145	18,432,882
Books & Supplies	4,464,911	4,258,304
Services & Other Expenses	6,289,674	6,270,377
Capital Outlay	838,859	77,700
Other Outgo/Indirect Costs	(214,141)	8,794
TOTAL EXPENDITURES	\$ 92,352,086	\$ 89,322,048
Excess (Deficient) Revenue Over Expenses	\$ (2,254,920)	\$ (6,564,073)
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	51,601	30,999
Transfer In - F14 Sunshine Fund Child Nutrition	645	-
Transfer In - F40 Reserve Funds	400,000	-
Transfer Out - Opt Out Transfer	(128,282)	(128,282)
Contributions between Unrestricted & Restricted	-	-
TOTAL OTHER FINANCING SOURCES/USES	\$ 723,528	\$ 302,281
Net Increase (Decrease) in Fund Balance	\$ (1,531,391)	\$ (6,261,792)
BEGINNING FUND BALANCE	\$ 13,992,548	\$ 12,461,157
ENDING FUND BALANCE	\$ 12,461,157	\$ 6,199,365

COMPONENTS OF ENDING FUND BALANCE

	2011-12		2012-13	
Description	Nonspendable		Nonspendable	
Revolving Cash	\$ 43,650		\$ 43,650	
Stores Inventory	145,642		145,642	
	Assigned		Assigned	
Option Out Transfer	700,000		700,000	
Vacation Balance @ June 30, 2012	852,350		852,350	
Lottery 1112 Revenue	1,499,382		-	
Site Donations, Mini-Grants Carryover	329,611		329,611	
Facility Use Funds	46,522		23,261	
Deferred Maintenance	1,042,978		-	
	Restricted		Restricted	
Restricted Program Balances	1,409,933		1,409,933	
	Unassigned/ Unappropriated		Unassigned/ Unappropriated	
Reserve for Economic Uncertainties	2,774,411	3.00%	2,683,771	3.00%
Additional Board Reserve	1,849,608	2.00%	-	
Unassigned/Unappropriated	1,767,070		11,147	
TOTAL FUND BALANCE	\$ 12,461,157		\$ 6,199,365	

LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	FISCAL YEAR ACTUALS MAY 31, 2012		2012 UNAUDITED JUNE 30, 2012		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
REVENUE LIMIT SOURCES						
Revenue Limit State Aid	\$ 39,150,335	\$ -	\$ 39,081,367	\$ -	\$ (68,968)	\$ -
Revenue Limit State Aid - Prior Year Adj	\$ -	\$ -	\$ 8,485	\$ -	\$ 8,485	\$ -
Homeowners Exemption	\$ 217,494	\$ -	\$ 217,494	\$ -	\$ (0)	\$ -
Secured Roll Taxes	\$ 21,660,758	\$ -	\$ 21,650,994	\$ -	\$ (9,764)	\$ -
Unsecured Roll Taxes	\$ 744,323	\$ -	\$ 751,743	\$ -	\$ 7,420	\$ -
Prior Years' Taxes	\$ 1,110	\$ -	\$ 2,847	\$ -	\$ 1,737	\$ -
Supplemental Tax	\$ 384,714	\$ -	\$ 429,908	\$ -	\$ 45,194	\$ -
Education Revenue Augmentation Fund (E)	\$ (2,421,275)	\$ -	\$ (2,466,478)	\$ -	\$ (45,203)	\$ -
Community Redevelopment	\$ 7,398	\$ -	\$ 115,184	\$ -	\$ 107,786	\$ -
Community Day School (Quest Academy)	\$ (67,067)	\$ 87,067	\$ (92,549)	\$ 92,549	\$ (5,482)	\$ 5,482
Special Ed - Transfer	\$ (1,710,451)	\$ 1,710,451	\$ (1,728,229)	\$ 1,728,229	\$ (17,778)	\$ 17,778
PERS Reduction	\$ 223,298	\$ -	\$ 222,512	\$ -	\$ (786)	\$ -
Special Ed - Prop Tax Trnsfr per EC SELPA	\$ -	\$ 365,555	\$ -	\$ 369,129	\$ -	\$ 3,574
Special Ed - Property Tax Prior Yr Adj	\$ -	\$ (1,834)	\$ -	\$ (1,584)	\$ -	\$ 250
Total Revenue Limit Sources	\$ 58,470,837	\$ 2,161,239	\$ 58,193,278	\$ 2,188,323	\$ 27,641	\$ 27,684
FEDERAL REVENUE						
PL874 M&O - Federal Impact Aid	\$ 51,306	\$ -	\$ 44,368	\$ -	\$ (6,938)	\$ -
Tijuana Slough	\$ 3	\$ -	\$ 3	\$ -	\$ 0	\$ -
Miscellaneous Federal - MediCal Billing	\$ 150,000	\$ -	\$ 166,868	\$ -	\$ 16,868	\$ -
Education Jobs - Additional Funds PY	\$ -	\$ 33,237	\$ -	\$ 33,237	\$ -	\$ -
Sp. Ed-IDEA, Preschl, LI, Staff Dev., Pers.	\$ -	\$ 2,114,156	\$ -	\$ 2,114,156	\$ -	\$ -
Sp. Ed-IDEA, Local Assistance - ARRA	\$ -	\$ 266,710	\$ -	\$ 256,710	\$ -	\$ 0
Sp. Ed- Prschl Part B Non RIS	\$ -	\$ 168,289	\$ -	\$ 168,289	\$ -	\$ -
Sp. Ed- Prschl Local Part B RIS	\$ -	\$ 277,410	\$ -	\$ 277,410	\$ -	\$ -
Sp. Ed-Prschl Local - ARRA	\$ -	\$ 51,982	\$ -	\$ 51,982	\$ -	\$ (0)
Sp. Ed-Mental Health Funds	\$ -	\$ 94,976	\$ -	\$ 64,916	\$ -	\$ (30,060)
Sp. Ed. Preschool Staff Dev	\$ -	\$ 1,147	\$ -	\$ 1,147	\$ -	\$ -
Sp. Ed. Early Intervention Grant	\$ -	\$ 25,595	\$ -	\$ 25,595	\$ -	\$ -
Title I - Basic	\$ -	\$ 1,999,839	\$ -	\$ 1,844,012	\$ -	\$ (155,827)
Title I - Carryover Prior Year	\$ -	\$ 310,908	\$ -	\$ 310,908	\$ -	\$ 0
Title I - Program Improvement	\$ -	\$ 500,000	\$ -	\$ 447,922	\$ -	\$ (52,078)
Title II Part A - Improving Teacher Quality	\$ -	\$ 525,881	\$ -	\$ 533,243	\$ -	\$ 7,362
Title II Part A - Carryover Prior Year	\$ -	\$ 12,112	\$ -	\$ 12,112	\$ -	\$ (0)
Title II Part A - Carryover Prior Year	\$ -	\$ 6,000	\$ -	\$ 6,000	\$ -	\$ -
Title II Part D - ARRA	\$ -	\$ 6,273	\$ -	\$ 6,273	\$ -	\$ (0)
Title III Immigrant Ed.	\$ -	\$ 35,800	\$ -	\$ 35,800	\$ -	\$ -
Title III Language English Proficient - Based	\$ -	\$ 299,772	\$ -	\$ 93,633	\$ -	\$ (206,139)
Title III - Carryover Prior Year	\$ -	\$ 263,532	\$ -	\$ 263,532	\$ -	\$ 0
Homeless Children Education	\$ -	\$ 25,923	\$ -	\$ 25,476	\$ -	\$ (447)
MAA Billing - Unrestricted Federal Revenue	\$ -	\$ 222,330	\$ -	\$ 278,275	\$ -	\$ 55,945
MAA Billing - Unrestricted Federal PY CO	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Federal Revenue	\$ 209,309	\$ 7,231,872	\$ 217,260	\$ 6,950,623	\$ 9,451	\$ 307,263
OTHER STATE REVENUE						
Special Education Infant	\$ -	\$ 806,858	\$ -	\$ 806,858	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 1,128,787	\$ -	\$ 1,128,787	\$ -	\$ -
Economic Impact Aid	\$ -	\$ 556,731	\$ -	\$ 556,731	\$ -	\$ -
HTS Transportation	\$ -	\$ 850,525	\$ -	\$ 850,524	\$ -	\$ (1)
SE Transportation	\$ -	\$ 108,999	\$ -	\$ 108,999	\$ -	\$ -
Class Size Reduction (incl penalties for clas	\$ 2,915,262	\$ -	\$ 2,915,262	\$ -	\$ -	\$ -
Mandated Cost Reimbursement (no funding	\$ 62,253	\$ -	\$ 62,253	\$ -	\$ -	\$ -
Lottery (based on PY annual ADA)	\$ 1,404,031	\$ 282,891	\$ 1,499,382	\$ 353,875	\$ 95,351	\$ 71,284
Lottery - Prior Year Adjustment	\$ 20,769	\$ 29,896	\$ -	\$ -	\$ (20,769)	\$ (29,896)
Oral Hlth Testing	\$ 47,696	\$ -	\$ 48,633	\$ -	\$ 837	\$ -

MAJOR OBJECT - EXPLANATION	2011 EST. ACTUALS MAY 31, 2012		2011 UNAUDITED JUNE 30, 2012		Combined Variance
	Unrestricted	Restricted	Unrestricted	Restricted	
Supplemental Hrlly Programs	\$ 434,868	\$ -	\$ 434,868	\$ -	\$ -
Assessment Testing	\$ 15,745	\$ -	\$ 15,745	\$ -	\$ -
Community Day School	\$ 22,910	\$ -	\$ 22,910	\$ -	\$ -
Deferred Maintenance State Funding	\$ 477,776	\$ -	\$ 477,776	\$ -	\$ -
Physical Educ Teacher Incentive Grant	\$ 264,126	\$ -	\$ 264,126	\$ -	\$ 35
National Board Cert Teacher	\$ 3,355	\$ -	\$ 3,355	\$ -	\$ -
Community Based Tutoring	\$ 78,054	\$ -	\$ 78,054	\$ -	\$ -
School Safety & Violence Prevention	\$ 30,690	\$ -	\$ 30,690	\$ -	\$ 28,238
Arts and Music Block Grant	\$ 175,082	\$ -	\$ 175,082	\$ -	\$ -
Supplemental School Counseling	\$ 188,806	\$ -	\$ 188,806	\$ -	\$ -
GATE	\$ 93,273	\$ -	\$ 93,617	\$ -	\$ 344
Instr Materials - State Textbooks	\$ 721,434	\$ -	\$ 721,434	\$ -	\$ -
Peer Assistance & Review	\$ 57,849	\$ -	\$ 57,849	\$ -	\$ -
Intensive Prof. Dev.-Reading Block Grant	\$ 62,130	\$ -	\$ 62,130	\$ -	\$ -
Staff Development - Administration	\$ 26,671	\$ -	\$ 26,671	\$ -	\$ -
Pupil Retention Block Grant	\$ 3,432	\$ -	\$ 3,432	\$ -	\$ -
Teacher Credentialing Block Grant	\$ 120,675	\$ -	\$ 120,673	\$ -	\$ 58
Professional Development Block Grant	\$ 598,824	\$ -	\$ 598,824	\$ -	\$ -
Targeted Inst. Impr. Block Grant (50% HTS Tr	\$ 939,600	\$ -	\$ 939,600	\$ -	\$ -
School Imprvmt & Library Block Grant	\$ 1,197,859	\$ -	\$ 1,197,859	\$ -	\$ -
Professional Dev. Math & Reading	\$ 29,060	\$ -	\$ 29,060	\$ -	\$ -
Special Education Early Intervention	\$ -	\$ -	\$ -	\$ -	\$ 38,668
Early Mental Health EMI 1 & 2	\$ -	\$ 199,957	\$ -	\$ 199,957	\$ -
Special Ed Mental Health - 1011 Funds	\$ -	\$ -	\$ -	\$ -	\$ 54,769
Special Education Mental Health - Non AB6	\$ 179,922	\$ -	\$ 179,922	\$ -	\$ 11,911
Special Education Mental Health - Non AB6	\$ 55,626	\$ -	\$ 55,626	\$ -	\$ (55,626)
Special Education Infant Discretionary	\$ 20,486	\$ -	\$ 20,486	\$ -	\$ (20,486)
Workability (formerly Resr 3405)	\$ 18,128	\$ -	\$ 18,128	\$ -	\$ (575)
Spec Ed Low Incidence Entitlement (former	\$ 2,820	\$ -	\$ 2,820	\$ -	\$ -
Spec Ed Personnel Staff Dev (formerly Res	\$ 3,554	\$ -	\$ 3,554	\$ -	\$ -
Total Other State Revenue	\$ 9,992,170	\$ 4,244,880	\$ 10,996,264	\$ 4,244,880	\$ 104,094
OTHER LOCAL REVENUES					
Sale of Equipment (county auction)	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous Fees	\$ 2,808	\$ -	\$ 2,807	\$ -	\$ (201)
Leases and Rentals (INCL SVE CC)	\$ 226,808	\$ -	\$ 205,763	\$ -	\$ (21,045)
Interest - General Fund	\$ 50,000	\$ -	\$ 43,816	\$ -	\$ (6,184)
Interest - TRANS	\$ 105,139	\$ -	\$ 105,139	\$ -	\$ (0)
Other Fees & Contracts	\$ 4,000	\$ -	\$ 4,094	\$ -	\$ 94
Other Local (2% COBRA admin, misc fees,	\$ 35,220	\$ -	\$ 42,699	\$ -	\$ 7,479
Donations (revenue recognized when recd)	\$ 321,955	\$ -	\$ 413,727	\$ -	\$ 91,772
Mini-Grants (revenue recognized when recd	\$ 5,228	\$ -	\$ 5,228	\$ -	\$ (0)
Other Local Revenue (revenue recognized	\$ 5,454	\$ -	\$ 10,006	\$ -	\$ 4,552
Deferred Maint. Local Funds	\$ 13,821	\$ -	\$ 13,821	\$ -	\$ (0)
SDCOE Reimb P. JAMESON	\$ 148,921	\$ -	\$ 156,697	\$ -	\$ 7,776
Community Redevelopment	\$ -	\$ 34,013	\$ -	\$ 34,013	\$ -
Transportation Fees From Individuals (bus	\$ -	\$ 26,000	\$ -	\$ 27,653	\$ 1,653
Transportation HTS / LEA billing	\$ -	\$ 2,500	\$ -	\$ 2,575	\$ 75
Transportation Misc billing	\$ -	\$ 10,000	\$ -	\$ 9,503	\$ (497)
Spec Ed Apport Transfer East County SELF	\$ -	\$ 5,764,882	\$ -	\$ 5,755,428	\$ (9,454)
Spec Ed Apport - PY Adj	\$ -	\$ -	\$ -	\$ 4,999	\$ 4,999
After School Learning - ASES	\$ -	\$ 1,313,710	\$ -	\$ 1,300,800	\$ (12,910)
After School Learning - PY Adjustment	\$ -	\$ (12,911)	\$ -	\$ -	\$ 12,911
CPPW - Wellness Grant	\$ -	\$ 5,000	\$ -	\$ -	\$ (1,084)
SDYS PE Grant	\$ -	\$ 100,000	\$ -	\$ 100,000	\$ 0
Total Other Local Revenue	\$ 919,354	\$ 7,243,194	\$ 1,006,597	\$ 7,243,687	\$ (4,307)
Total Revenue	\$ 40,283,470	\$ 20,887,185	\$ 40,164,655	\$ 20,592,766	\$ (208,419)

2011-12 ESTIMATED ACTUALS TO 2011-12 UNAUDITED ACTUAL COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT EXPLANATION	2011-12 EST. ACTUALS MAY 31, 2012		2011-12 UNAUDITED, JUNE 30, 2012		Variance	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
EXPENDITURES						
1000 - CERTIFICATED SALARIES						
Certificated Teacher Salaries	\$ 31,611,929	\$ 6,403,746	\$ 31,726,816	\$ 6,430,596	\$ 114,887	\$ 26,850
Certificated Pupil Support Salaries	\$ 1,356,754	\$ 2,509,991	\$ 1,357,857	\$ 2,481,141	\$ 1,103	\$ (28,850)
Certificated Suprv. and Admin. Salaries	\$ 3,093,209	\$ 175,014	\$ 3,093,207	\$ 174,903	\$ (2)	\$ (111)
Other Certificated Salaries	\$ 482,162	\$ 1,005,436	\$ 486,156	\$ 874,376	\$ 3,994	\$ (131,060)
Total Certificated Salaries	\$ 36,544,054	\$ 10,094,187	\$ 36,664,036	\$ 9,961,015	\$ 119,982	\$ (133,772)
2000 - CLASSIFIED SALARIES						
Instructional Aides Salaries	\$ 106,452	\$ 2,599,547	\$ 113,989	\$ 2,656,377	\$ 7,537	\$ 56,830
Classified Support Salaries	\$ 2,433,964	\$ 3,072,595	\$ 2,438,406	\$ 3,113,726	\$ 4,442	\$ 41,131
Classified Suprv and Admin Salary	\$ 555,199	\$ 321,418	\$ 561,869	\$ 318,387	\$ 6,670	\$ (3,031)
Clerical and Office Salaries	\$ 4,245,956	\$ 369,121	\$ 4,227,733	\$ 382,953	\$ (18,223)	\$ 13,832
Other Classified Salaries	\$ 780,486	\$ 810,614	\$ 899,783	\$ 830,364	\$ 119,297	\$ 19,750
Total Classified Salaries	\$ 8,122,057	\$ 7,073,295	\$ 8,241,780	\$ 7,401,907	\$ 119,723	\$ (28,512)
3000 - EMPLOYEE BENEFITS						
State Teacher Retirement	\$ 3,023,413	\$ 821,562	\$ 3,018,546	\$ 804,939	\$ (4,867)	\$ (16,623)
Public Employees Retirement	\$ 810,918	\$ 716,995	\$ 811,774	\$ 718,963	\$ 856	\$ 1,968
OASDI/Medicare/Alternative Health & Welfare Benefits	\$ 1,133,482	\$ 702,327	\$ 1,126,693	\$ 700,265	\$ (6,769)	\$ (2,062)
State Unemployment Insurance	\$ 4,114,749	\$ 2,126,072	\$ 4,102,537	\$ 2,102,975	\$ (12,212)	\$ (23,097)
Workers Compensation	\$ 751,452	\$ 285,995	\$ 755,767	\$ 284,114	\$ 4,315	\$ (1,881)
Retiree Benefits	\$ 921,131	\$ 360,171	\$ 922,561	\$ 359,625	\$ 1,430	\$ (546)
Public Emp. Retirement Reduction	\$ 1,218,458	\$ 12,116	\$ 1,152,168	\$ 67,474	\$ (66,290)	\$ 55,358
Other Benefits	\$ 42,003	\$ 104,835	\$ 56,956	\$ 104,034	\$ 14,953	\$ (801)
Total Employee Benefits	\$ 13,290,091	\$ 5,579,318	\$ 13,218,319	\$ 5,585,225	\$ (71,082)	\$ (5,407)
4000 - BOOKS AND SUPPLIES						
Textbooks	\$ 791,309	\$ 394,706	\$ 747,828	\$ 436,085	\$ (43,481)	\$ 41,379
Books Other than Textbooks	\$ 19,390	\$ 40,939	\$ 15,420	\$ 42,203	\$ (3,970)	\$ 1,264
Materials and Supplies	\$ 1,378,161	\$ 2,504,159	\$ 769,432	\$ 962,587	\$ (608,729)	\$ (1,541,572)
Non-Capitalized Equipment	\$ 411,131	\$ 1,123,061	\$ 432,699	\$ 1,058,658	\$ 21,568	\$ (64,403)
Total Books and Supplies	\$ 2,599,991	\$ 4,062,865	\$ 1,965,379	\$ 2,499,533	\$ (634,612)	\$ (1,563,332)
5000 - SERVICES, OTHER EXPENSES						
Travel and Conferences	\$ 87,029	\$ 182,179	\$ 84,271	\$ 143,926	\$ (2,758)	\$ (38,253)
Dues and Memberships	\$ 25,618	\$ -	\$ 24,146	\$ -	\$ (1,472)	\$ -
Other Insurance - Property and Liability	\$ 472,884	\$ 29,634	\$ 455,905	\$ 29,634	\$ (16,979)	\$ (0)
Utilities	\$ 2,113,440	\$ -	\$ 2,080,777	\$ -	\$ (32,663)	\$ -
Rentals, Leases and Repairs	\$ 590,570	\$ 33,964	\$ 573,756	\$ 24,039	\$ (16,814)	\$ (9,925)
Transfer of Costs - Interfund	\$ (392,402)	\$ (111,584)	\$ (387,916)	\$ (129,904)	\$ 4,486	\$ (18,320)
Other Operating Expenses - Contracts	\$ 1,096,387	\$ 2,967,717	\$ 888,724	\$ 2,417,752	\$ (207,663)	\$ (549,965)
Communications	\$ 167,912	\$ 4,757	\$ 82,802	\$ 1,761	\$ (85,110)	\$ (2,996)
Total Services, Other Expenses	\$ 4,161,433	\$ 3,106,567	\$ 3,992,466	\$ 2,487,208	\$ (359,927)	\$ (619,460)
Total	\$ 100,000,000	\$ 100,000,000	\$ 100,000,000	\$ 100,000,000	\$ (1,000,000)	\$ (1,000,000)

2011-12 ESTIMATED ACTUALS TO 2011-12 UNAUDITED ACTUAL COMPARISON DETAIL
LA MESA-SPRING VALLEY SCHOOL DISTRICT

MAJOR OBJECT - EXPLANATION	2011-12 EST. ACTUALS MAY 31, 2012		2011-12 UNAUDITED JUNE 30, 2012		Combined	Restricted	Unrestricted	Combined	Restricted	Unrestricted	Variance	
	Unrestricted	Restricted	Unrestricted	Restricted							Increase/(Decrease)	Restricted
8000 - CAPITAL OUTLAY												
Sites and Improvement of Sites	\$ 273,705	\$ 13,312	\$ 127,081	\$ 7,311						\$ (146,624)	\$ (6,001)	
Building & Improvements	\$ 154,739	\$ 93,018	\$ 145,496	\$ 93,652						\$ (9,243)	\$ 634	
Equipment - New	\$ 157,315	\$ 252,118	\$ 166,221	\$ 270,020						\$ (1,094)	\$ 17,902	
Equipment - Replacement	\$ 61,680	\$ 10,000	\$ 32,343	\$ 6,734						\$ (29,337)	\$ (3,266)	
Total Capital Outlay	\$ 647,439	\$ 368,448	\$ 461,141	\$ 377,717						\$ (186,298)	\$ 9,269	\$ (177,029)
7000 - OTHER OUTGO												
Indirect Cost - CATEGORICAL FUNDS	\$ (345,989)	\$ 345,989	\$ (287,547)	\$ 287,547						\$ 58,442	\$ (58,442)	
Debt Service Pmts - NEW RICOH EQUIP	\$ 32,559	\$ -	\$ 30,888	\$ -						\$ (1,671)	\$ -	
Transfers of Indirect Interfund - CN & CDC	\$ (24,382)	\$ -	\$ (245,029)	\$ -						\$ (220,647)	\$ -	
Total Other Outgo & Support	\$ (337,812)	\$ 345,989	\$ (501,688)	\$ 287,547						\$ (163,876)	\$ (58,442)	\$ (222,318)
Total Expenditures	\$ 65,027,168	\$ 30,731,269	\$ 63,852,034	\$ 28,506,052						\$ (1,175,134)	\$ (2,237,417)	\$ (3,406,552)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURE	\$ 4,256,302	\$ (9,450,084)	\$ 5,657,466	\$ (7,907,286)						\$ 1,396,064	\$ (1,942,796)	\$ (3,339,162)
Other Financing Sources and Uses												
8000 - TRANSFERS IN												
Interfund xfr 40 - Cert and Class Early Refire	\$ 399,564	\$ -	\$ 399,564	\$ -						\$ -	\$ -	
Interfund xfr 17 - Opt-Out Wellness & Misc	\$ 49,408	\$ -	\$ 51,601	\$ -						\$ 2,193	\$ -	
Interfund xfr 40-Reserve Funds to Genl	\$ 400,000	\$ -	\$ 400,000	\$ -						\$ -	\$ -	
Interfund-Sunshine Child Nutrition	\$ 536	\$ -	\$ 645	\$ -						\$ 109	\$ -	
Total Transfers In	\$ 849,508	\$ -	\$ 851,810	\$ -						\$ 2,302	\$ -	\$ 2,302
7000 - TRANSFERS OUT												
Other Transfers Out - Option Out Transfer	\$ (128,282)	\$ -	\$ (128,282)	\$ -						\$ -	\$ -	
Total Transfers Out	\$ (128,282)	\$ -	\$ (128,282)	\$ -						\$ -	\$ -	\$ -
8900 - CONTRIBUTIONS												
Supplemental Hourly Contribution	\$ 434,868	\$ -	\$ 434,868	\$ -						\$ -	\$ -	
Supplemental Hourly Contribution	\$ (434,868)	\$ -	\$ (434,868)	\$ -						\$ -	\$ -	
Lottery Contribution	\$ 2,788,818	\$ -	\$ 2,863,400	\$ -						\$ 74,582	\$ -	
Lottery Contribution	\$ (2,788,818)	\$ -	\$ (2,863,400)	\$ -						\$ (74,582)	\$ -	
Class Size Reduction Contribution	\$ 2,915,262	\$ -	\$ 2,915,262	\$ -						\$ -	\$ -	
Class Size Reduction Contribution	\$ (2,915,262)	\$ -	\$ (2,915,262)	\$ -						\$ -	\$ -	
Special Education Encroachment	\$ 3,867,330	\$ 3,867,330	\$ (3,597,756)	\$ -						\$ 269,574	\$ (269,574)	
Home To School Transp. Encroachment	\$ (151,420)	\$ 151,420	\$ -	\$ -						\$ 151,420	\$ (151,420)	
Special Ed Transp Encroachment	\$ (1,544,549)	\$ 1,544,549	\$ (1,635,662)	\$ 1,635,662						\$ (91,113)	\$ 91,113	
Restricted Maintenance Contribution	\$ (1,839,393)	\$ 1,839,393	\$ (1,732,938)	\$ 1,732,938						\$ 106,455	\$ (106,455)	
Supplemental Grant Transfer to Transporta	\$ (469,800)	\$ -	\$ (372,256)	\$ -						\$ 97,542	\$ -	
Supplemental Grant Transfer from TIIG	\$ -	\$ 489,800	\$ -	\$ 372,258						\$ -	\$ (97,542)	
CPPW Contribution	\$ (12,048)	\$ 12,048	\$ (13,061)	\$ 13,061						\$ (1,013)	\$ 1,013	
Total Contributions	\$ (7,884,540)	\$ 7,884,540	\$ (7,357,675)	\$ 7,357,675						\$ 526,865	\$ (526,865)	\$ -
Total Other Financing Sources and Uses	\$ (7,463,314)	\$ 7,884,540	\$ (6,626,447)	\$ 7,357,675						\$ 335,167	\$ (332,665)	\$ 2,502
NET INCREASE/DECREASE IN FUND BALANCE	\$ (2,907,612)	\$ (1,965,544)	\$ (4,872,556)	\$ (1,531,391)						\$ (1,937,231)	\$ (1,409,933)	\$ (3,747,165)

**2011-12 Unaudited Actuals & 2012-13 Adopted Budget
Financial Statements ~ Funds 12 - 63 ~ all other funds.**

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS & 2012-13 ADOPTED BUDGET
CHILD DEVELOPMENT - FUND 12**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 50,948	\$ 48,705
State Revenue	572,865	581,196
Local Revenue - Parent Fees	-	
Local Revenue - Interest	417	500
TOTAL REVENUE	\$ 624,230	\$ 630,401
EXPENDITURES		
Certificated Salaries	\$ 267,527	\$ 269,073
Classified Salaries	169,162	169,484
Employee Benefits	120,611	126,557
Books & Supplies	20,844	25,175
Services & Other Expenses	21,405	15,847
Capital Outlay	-	-
Direct Support/Indirect Costs	24,742	23,765
TOTAL EXPENDITURES	\$ 624,290	\$ 629,901
Excess (Deficient) Revenue Over Expenses	\$ (60)	\$ 500
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES	-	-
Net Increase (Decrease) in Fund Balance	\$ (60)	\$ 500
BEGINNING FUND BALANCE	\$ 42,326	\$ 42,265
ENDING FUND BALANCE	\$ 42,265	\$ 42,765

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Restricted</u>	<u>2012-13 Restricted</u>
Center Based Reserve Account (Resource 6130)	42,265	42,765
TOTAL FUND BALANCE	\$ 42,265	\$ 42,765

**This fund balance was reduced to a statutory maximum of 5% of MRA in 2010-11*

8/27/2012
1:41 PM

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS & 2012-13 ADOPTED BUDGET
CAFETERIA - FUND 13**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ 3,919,485	\$ 3,744,214
State Revenue	317,815	310,086
Local Revenue - Paid Meals	1,046,828	1,083,515
Local Revenue - Interest	1,823	1,743
TOTAL REVENUE	\$ 5,285,951	\$ 5,139,558
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	2,066,152	2,035,845
Employee Benefits	888,012	892,034
Food & Supplies	2,451,070	2,483,842
Services & Other Expenses	(10,800)	(831)
Capital Outlay	146,250	9,795
Direct Support/Indirect Costs	220,287	-
TOTAL EXPENDITURES	\$ 5,760,971	\$ 5,420,685
Excess (Deficient) Revenue Revenue Over Expenses	\$ (475,020)	\$ (281,127)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - Sunshine Vending Fund	(645)	-
Debt Service	-	-
TOTAL OTHER FINANCING	\$ (645)	\$ -
Net Increase (Decrease) in Fund Balance	\$ (475,665)	\$ (281,127)
BEGINNING FUND BALANCE	\$ 849,181	\$ 373,516
ENDING FUND BALANCE	\$ 373,516	\$ 92,389

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Nonspendable</u>	<u>2012-13 Nonspendable</u>
Stores Reserve - Resource 5310	\$ 59,065	\$ 59,065
	<u>Restricted</u>	<u>Restricted</u>
Catering & Enterprise Reserve - Resource 9010	\$ 19,353	\$ 33,324
Operating Reserve - Resource 5310	\$ 295,098	\$ -
TOTAL FUND BALANCE	\$ 373,516	\$ 92,389

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS & 2012-13 ADOPTED BUDGET
SPECIAL RESERVE NOT FOR CAPITAL OUTLAY (Opt-Out) - FUND 17**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	4,194	4,252
TOTAL REVENUE	\$ 4,194	\$ 4,252
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	\$ 4,194	\$ 4,252
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ 128,282	\$ 128,282
Transfers Out - Wellness & Misc	(51,601)	(30,999)
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	76,681	97,283
Net Increase (Decrease) in Fund Balance	\$ 80,875	\$ 101,535
BEGINNING FUND BALANCE	\$ 873,976	\$ 954,852
ENDING FUND BALANCE	\$ 954,852	\$ 1,056,387

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Assigned</u>	<u>2012-13 Assigned</u>
Opt Out Funds	954,852	1,058,637
TOTAL FUND BALANCE	\$ 954,852	\$ 1,058,637

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS & 2012-13 ADOPTED BUDGET
BUILDING (Prop M) - FUND 21**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Refund	3,028	-
Local Revenue - Interest	4,826	5,000
TOTAL REVENUE	\$ 7,854	\$ 5,000
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses	25,300	-
Capital Outlay	406,662	1,098,077
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 431,962	\$ 1,098,077
Excess (Deficient) Revenue Revenue Over Expenses	\$ (424,108)	\$ (1,093,077)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ (424,108)	\$ (1,093,077)
BEGINNING FUND BALANCE	\$ 1,490,302	\$ 1,066,194
ENDING FUND BALANCE	\$ 1,066,194	\$ (26,883)

COMPONENTS OF ENDING FUND BALANCE

Description	2011-12 Assigned	2012-13 Assigned
Modernization Projects/Prop M	\$ 1,066,194	(26,883)
TOTAL FUND BALANCE	\$ 1,066,194	\$ (26,883)

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS & 2012-13 ADOPTED BUDGET
CAPITAL FACILITIES (Developer Fees) - FUND 25**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Developer Fees	56,809	55,000
Local Revenue - Interest	3,513	2,868
TOTAL REVENUE	\$ 60,321	\$ 57,868
EXPENDITURES		
Certificated Salaries	\$ -	\$ -
Classified Salaries	-	-
Employee Benefits	-	-
Equipment & Supplies	-	-
Services & Other Expenses - 3% Admin.	6,248	1,650
Capital Outlay	141,897	254,854
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 148,145	\$ 256,504
Excess (Deficient) Revenue Revenue Over Expenses	\$ (87,823)	\$ (198,636)
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	-	-
Debt Service	-	-
Net Increase (Decrease) in Fund Balance	\$ (87,823)	\$ (198,636)
BEGINNING FUND BALANCE	\$ 836,421	\$ 748,598
ENDING FUND BALANCE	\$ 748,598	\$ 549,962

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Assigned</u>	<u>2012-13 Assigned</u>
Capital Facilities	\$ 748,598	549,962
TOTAL FUND BALANCE	\$ 748,598	\$ 549,962

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS & 2012-13 ADOPTED BUDGET
SPECIAL RESERVE FOR CAPITAL OUTLAY - FUND 40**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Interest	4,465	4,593
TOTAL REVENUE	\$ 4,465	\$ 4,593
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	\$ 4,465	\$ 4,593
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out - ERI Payment 4&5 Genl Fund	(399,564)	(399,564)
Transfer Out - Reserve Funds to Genl Fund	(400,000)	-
Debt Service	-	-
TOTAL OTHER FINANCING SOURCES/USES	(799,564)	(399,564)
Net Increase (Decrease) in Fund Balance	\$ (795,099)	\$ (394,971)
BEGINNING FUND BALANCE	\$ 1,219,353	\$ 424,254
ENDING FUND BALANCE	\$ 424,254	\$ 29,283

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Assigned</u>	<u>2012-13 Assigned</u>
2007-08 Cert. & Class Early Ret. Incntv Pmt 5	\$ 424,254	29,283
Excess Fund Balance	\$ 24,690	
TOTAL FUND BALANCE	\$ 424,254	\$ 29,283

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS & 2012-13 ADOPTED BUDGET
SMARTSTEPS PRESCHOOL - FUND 63-0000**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	220,340	222,000
Local Revenue - Donations	-	-
Local Revenue - Interest	-	-
TOTAL REVENUE	\$ 220,340	\$ 222,000
EXPENDITURES		
Certificated Salaries	\$ 80,232	\$ 80,379
Classified Salaries	59,368	56,664
Employee Benefits	44,566	42,109
Books & Supplies	29,749	11,240
Services & Other Expenses	24,629	26,644
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 238,544	\$ 217,036
Excess (Deficient) Revenue Revenue Over Expenses	\$ (18,204)	\$ 4,964
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (18,204)	\$ 4,964
BEGINNING FUND BALANCE	\$ 49,369	31,165
ENDING FUND BALANCE	\$ 31,165	36,129

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Unrestricted Net Assets</u>	<u>2012-13 Unrestricted Net Assets</u>
Smart Steps Operating Reserves	\$ 31,165	36,129
TOTAL FUND BALANCE	\$ 31,165	\$ 36,129

8/27/2012
1:43 PM

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS & 2012-13 ADOPTED BUDGET
EXTENDED SCHOOL SERVICES - FUND 63-9010**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,363,417	3,310,258
Local Revenue - Donations	6,772	-
Local Revenue - Interest	4,279	4,390
TOTAL REVENUE	\$ 3,374,469	\$ 3,314,648
EXPENDITURES		
Certificated Salaries	\$ 113,996	\$ 113,996
Classified Salaries	1,973,318	1,868,707
Employee Benefits	581,890	590,600
Books & Supplies	101,815	50,627
Services & Other Expenses	626,781	622,760
Capital Outlay	-	-
Direct Support/Indirect Costs	-	-
TOTAL EXPENDITURES	\$ 3,397,801	\$ 3,246,690
Excess (Deficient) Revenue Revenue Over Expenses	\$ (23,332)	\$ 67,958
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (23,332)	\$ 67,958
BEGINNING FUND BALANCE	\$ 460,976	437,645
ENDING FUND BALANCE	\$ 437,645	505,603

COMPONENTS OF ENDING FUND BALANCE
--

<u>Description</u>	<u>2011-12 Unrestricted Net Assets</u>	<u>2012-13 Unrestricted Net Assets</u>
Extended School Services Operating Reserves	\$ 437,645	505,603
TOTAL FUND BALANCE	\$ 437,645	\$ 505,603

**LA MESA-SPRING VALLEY SCHOOL DISTRICT
2011-12 UNAUDITED ACTUALS & 2012-13 ADOPTED BUDGET
FUND 63 COMBINED**

	2011-12 UNAUDITED ACTUALS	2012-13 ADOPTED BUDGET
REVENUE		
Federal Revenue	\$ -	\$ -
State Revenue	-	-
Local Revenue - Tuition/Parent Fees	3,583,758	3,532,258
Local Revenue - Donations	6,772	-
Local Revenue - Interest	4,279	4,390
TOTAL REVENUE	\$ 3,594,809	\$ 3,536,648
EXPENDITURES		
Certificated Salaries	\$ 194,228	\$ 194,375
Classified Salaries	\$ 2,032,686	\$ 1,925,371
Employee Benefits	\$ 626,456	\$ 632,709
Books & Supplies	\$ 131,564	\$ 61,867
Services & Other Expenses	\$ 651,410	\$ 649,404
Capital Outlay	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -
TOTAL EXPENDITURES	\$ 3,636,345	\$ 3,463,726
Excess (Deficient) Revenue Revenue Over Expenses	\$ (41,535)	\$ 72,922
Other Financing Sources/Uses		
Interfund Transfers		
Transfers In	\$ -	\$ -
Transfers Out	\$ -	\$ -
Debt Service	\$ -	\$ -
TOTAL OTHER FINANCING SOURCES/USES	\$ -	\$ -
Net Increase (Decrease) in Fund Balance	\$ (41,535)	\$ 72,922
BEGINNING FUND BALANCE	\$ 510,345	\$ 468,810
ENDING FUND BALANCE	\$ 468,810	\$ 541,732

COMPONENTS OF ENDING FUND BALANCE
--

	2011-12 Unrestricted Net Assets	2012-13 Unrestricted Net Assets
ESS & Smart Steps Operating Reserves	\$ 468,810	541,732
TOTAL FUND BALANCE	\$ 468,810	\$ 541,732

Form TC ~ Standard Account Code Structure (SACS) 2011-
12 Unaudited Actuals Table of Contents
Form 01 ~ SACS General Fund Revenue & Expenditures

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Unaudited Actuals	2012-13 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund		
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund	G	G
14	Deferred Maintenance Fund		
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		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	58,193,278.10	2,188,323.00	60,381,601.10	53,210,455.00	2,182,342.00	55,392,797.00	-8.3%
2) Federal Revenue		8100-8299	211,260.16	6,850,626.98	7,061,887.14	201,309.00	5,849,539.00	6,050,848.00	-14.3%
3) Other State Revenue		8300-8599	10,096,264.57	4,314,929.25	14,411,193.82	9,894,588.00	3,834,310.00	13,728,898.00	-4.7%
4) Other Local Revenue		8600-8799	1,003,597.28	7,238,887.21	8,242,484.49	406,850.00	7,178,582.00	7,585,432.00	-8.0%
5) TOTAL REVENUES			69,504,400.11	20,592,766.44	90,097,166.55	63,713,202.00	19,044,773.00	82,757,975.00	-8.1%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	36,664,036.04	9,961,014.89	46,625,050.93	36,562,840.00	8,897,254.00	45,460,094.00	-2.5%
2) Classified Salaries		2000-2999	8,241,780.04	7,301,806.76	15,543,586.80	8,081,787.00	6,732,110.00	14,813,897.00	-4.7%
3) Employee Benefits		3000-3999	13,218,919.34	5,585,225.29	18,804,144.63	13,128,217.00	5,304,665.00	18,432,882.00	-2.0%
4) Books and Supplies		4000-4999	1,965,378.73	2,499,532.76	4,464,911.49	1,319,871.00	2,938,433.00	4,258,304.00	-4.6%
5) Services and Other Operating Expenditures		5000-5999	3,802,466.12	2,487,207.50	6,289,673.62	3,962,287.00	2,308,090.00	6,270,377.00	-0.3%
6) Capital Outlay		6000-6999	461,141.40	377,717.25	838,858.65	61,700.00	16,000.00	77,700.00	-90.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	30,888.00	0.00	30,888.00	32,559.00	0.00	32,559.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(532,576.11)	287,547.33	(245,028.78)	(224,356.00)	200,591.00	(23,765.00)	-90.3%
9) TOTAL EXPENDITURES			63,862,033.56	28,500,051.78	92,362,085.34	62,924,905.00	26,397,143.00	89,322,048.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			5,652,366.55	(7,907,285.34)	(2,254,918.79)	788,297.00	(7,352,370.00)	(6,564,073.00)	191.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	851,810.30	0.00	851,810.30	430,563.00	0.00	430,563.00	-49.5%
a) Transfers In									
b) Transfers Out		7600-7629	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,351,675.28)	7,351,675.28	0.00	(7,352,370.00)	7,352,370.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(6,628,146.98)	7,351,675.28	723,528.30	(7,050,089.00)	7,352,370.00	302,281.00	-58.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(975,780.43)	(555,610.06)	(1,531,390.49)	(6,261,792.00)	0.00	(6,261,792.00)	308.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	12,027,004.20	1,965,544.43	13,992,548.63	11,051,223.77	1,409,934.37	12,461,158.14	-10.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments			12,027,004.20	1,965,544.43	13,992,548.63	11,051,223.77	1,409,934.37	12,461,158.14	-10.9%
c) As of July 1 - Audited (F1a + F1b)		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			12,027,004.20	1,965,544.43	13,992,548.63	11,051,223.77	1,409,934.37	12,461,158.14	-10.9%
e) Adjusted Beginning Balance (F1c + F1d)			11,051,223.77	1,409,934.37	12,461,158.14	4,789,431.77	1,409,934.37	6,199,366.14	-50.3%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Revolving Cash		9712	145,642.38	0.00	145,642.38	145,642.00	0.00	145,642.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	1,409,934.37	1,409,934.37	0.00	1,409,934.37	1,409,934.37	0.0%
b) Restricted									
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	4,470,842.00	0.00	4,470,842.00	1,905,222.00	0.00	1,905,222.00	-57.4%
Option Out Transfer	0000	9780	700,000.00		700,000.00				
Vacation Balance @ June 30, 2012	0000	9780	852,350.00		852,350.00				
Lottery 1112 Revenue	0000	9780	1,499,382.00		1,499,382.00				
Site Donations, Mini-Grants, & Textbook	0000	9780	329,610.00		329,610.00				
Facility Use Funds	0000	9780	46,522.00		46,522.00				
Deferred Maintenance	0000	9780	1,042,978.00		1,042,978.00				
Option Out Transfer	0000	9780				700,000.00		700,000.00	
Vacation Balance at June 30, 2012	0000	9780				852,350.00		852,350.00	
Site Donations & Mini Grant Carryover	0000	9780				329,611.00		329,611.00	
Facility Use Funds	0000	9780				23,261.00		23,261.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,624,018.00	0.00	4,624,018.00	2,683,771.00	0.00	2,683,771.00	-42.0%
Unassigned/Unappropriated Amount		9790	1,767,071.39	0.00	1,767,071.39	11,146.77	0.00	11,146.77	-99.4%

UNAUDITED ACTUALS
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	4,790,010.57	(2,161,278.35)	2,628,732.22				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	0.00	0.00	0.00				
b) in Banks		9130	43,650.00	0.00	43,650.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	17,588,009.35	4,557,126.33	22,145,135.68				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	323,706.71	7,018.51	330,725.22				
5) Due from Other Funds		9320	145,642.38	0.00	145,642.38				
6) Stores		9330	0.00	0.00	0.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets		9400							
9) Fixed Assets									
10) TOTAL ASSETS			22,891,019.01	2,402,866.49	25,293,885.50				
H. LIABILITIES									
1) Accounts Payable		9500	1,014,480.77	885,357.70	1,899,838.47				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	0.00	4,307.00	4,307.00				
4) Current Loans		9640	10,820,284.24	0.00	10,820,284.24				
5) Deferred Revenue		9650	5,030.23	103,267.42	108,297.65				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			11,839,795.24	992,932.12	12,832,727.36				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,051,223.77	1,409,934.37	12,461,158.14				

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment State Aid - Current Year	39,081,367.00	0.00	39,081,367.00	34,246,518.00	0.00	34,246,518.00	-12.4%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	8,485.00	0.00	8,485.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions	217,493.54	0.00	217,493.54	217,904.00	0.00	217,904.00	0.2%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes	21,650,993.76	0.00	21,650,993.76	21,701,541.00	0.00	21,701,541.00	0.2%
Unsecured Roll Taxes	751,743.17	0.00	751,743.17	744,323.00	0.00	744,323.00	-1.0%
Prior Years' Taxes	2,847.28	0.00	2,847.28	1,110.00	0.00	1,110.00	-61.0%
Supplemental Taxes	429,908.18	0.00	429,908.18	378,378.00	0.00	378,378.00	-12.0%
Education Revenue Augmentation Fund (ERAF)	(2,466,478.00)	0.00	(2,466,478.00)	(2,425,834.00)	0.00	(2,425,834.00)	-1.6%
Community Redevelopment Funds (SB 617/699/1992)	115,184.17	0.00	115,184.17	7,398.00	0.00	7,398.00	-93.6%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	59,791,544.10	0.00	59,791,544.10	54,871,338.00	0.00	54,871,338.00	-8.2%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(1,820,778.00)	0.00	(1,820,778.00)	(1,817,158.00)	0.00	(1,817,158.00)	-0.2%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		92,549.00	92,549.00		88,018.00	88,018.00	-4.9%
Special Education ADA Transfer		1,728,229.00	1,728,229.00		1,729,140.00	1,729,140.00	0.1%
All Other Revenue Limit Transfers - Current Year	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
PERS Reduction Transfer		8092	222,512.00	0.00	222,512.00	156,275.00	0.00	156,275.00	-29.8%
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	367,545.00	367,545.00	0.00	365,184.00	365,184.00	-0.6%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			58,193,278.10	2,188,323.00	60,381,601.10	53,210,455.00	2,182,342.00	55,392,797.00	-8.3%
FEDERAL REVENUE									
Maintenance and Operations		8110	44,388.33	0.00	44,388.33	51,306.00	0.00	51,306.00	15.6%
Special Education Entitlement		8181	0.00	2,114,156.00	2,114,156.00	0.00	2,114,156.00	2,114,156.00	0.0%
Special Education Discretionary Grants		8182	0.00	820,454.05	820,454.05	0.00	541,822.00	541,822.00	-34.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	3.38	0.00	3.38	3.00	0.00	3.00	-11.2%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	25,595.00	25,595.00	0.00	25,595.00	25,595.00	0.0%
Pass-Through Revenues from Federal Sources	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/ASA		8290		493,431.71	493,431.71		0.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,154,919.87	2,154,919.87		1,999,839.00	1,999,839.00	-7.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		545,354.71	545,354.71		525,881.00	525,881.00	-3.6%
NCLB: Title III, Immigrant Education Program	4201	8290		35,800.00	35,800.00		0.00	0.00	-100.0%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		357,165.02	357,165.02		299,772.00	299,772.00	-16.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		0.00	0.00		0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	166,868.45	303,750.62	470,619.07	150,000.00	342,474.00	492,474.00	4.6%
TOTAL, FEDERAL REVENUE			211,260.16	6,850,626.98	7,061,887.14	201,309.00	5,849,539.00	6,050,848.00	-14.3%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		850,524.00	850,524.00		844,255.00	844,255.00	-0.7%
Economic Impact Aid	7090-7091	8311		1,685,518.00	1,685,518.00		1,685,751.00	1,685,751.00	0.0%
Spec. Ed. Transportation	7240	8311		108,999.00	108,999.00		108,196.00	108,196.00	-0.7%
All Other State Apportionments - Current Year	All Other	8311	0.00	806,858.00	806,858.00	0.00	806,858.00	806,858.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,915,262.00	0.00	2,915,262.00	2,915,262.00	0.00	2,915,262.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	62,253.00	0.00	62,253.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,499,382.41	353,875.17	1,853,257.58	1,404,756.00	282,737.00	1,687,493.00	-8.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,619,367.16	509,155.08	6,128,522.24	5,574,570.00	106,513.00	5,681,083.00	-7.3%
TOTAL OTHER STATE REVENUE			10,096,264.57	4,314,929.25	14,411,193.82	9,894,588.00	3,834,310.00	13,728,898.00	-4.7%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue County and District Taxes									
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	34,013.56	34,013.56	0.00	34,013.00	34,013.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	2,607.28	0.00	2,607.28	2,000.00	0.00	2,000.00	-23.3%
Leases and Rentals		8650	205,763.07	0.00	205,763.07	210,850.00	0.00	210,850.00	2.5%
Interest		8660	148,954.43	0.00	148,954.43	155,000.00	0.00	155,000.00	4.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	27,652.74	27,652.74	0.00	26,000.00	26,000.00	-6.0%
Transportation Services	7230, 7240	8677	0.00	2,575.00	2,575.00	0.00	5,000.00	5,000.00	94.2%
Interagency Services	All Other	8677	0.00	1,404,715.91	1,404,715.91	0.00	1,337,333.00	1,337,333.00	-4.8%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	4,094.49	0.00	4,094.49	4,000.00	0.00	4,000.00	-2.3%
Other Local Revenue									

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	642,178.01	9,503.00	651,681.01	35,000.00	10,000.00	45,000.00	-93.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		5,760,427.00	5,760,427.00		5,766,236.00	5,766,236.00	0.1%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			1,003,597.28	7,238,887.21	8,242,484.49	406,850.00	7,178,582.00	7,585,432.00	-8.0%
TOTAL REVENUES			69,504,400.11	20,592,766.44	90,097,166.55	63,713,202.00	19,044,773.00	82,757,975.00	-8.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	31,726,815.72	6,430,595.62	38,157,411.34	31,835,811.00	5,701,919.00	37,537,730.00	-1.6%
Certificated Pupil Support Salaries		1200	1,357,857.40	2,481,141.09	3,838,998.49	1,370,252.00	2,440,832.00	3,811,084.00	-0.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,093,206.91	174,902.61	3,268,109.52	3,064,501.00	159,764.00	3,224,265.00	-1.3%
Other Certificated Salaries		1900	486,156.01	874,375.57	1,360,531.58	292,276.00	594,739.00	887,015.00	-34.8%
TOTAL, CERTIFICATED SALARIES			36,664,036.04	9,961,014.89	46,625,050.93	36,562,840.00	8,897,254.00	45,460,094.00	-2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	113,988.61	2,656,376.92	2,770,365.53	108,250.00	2,212,222.00	2,320,472.00	-16.2%
Classified Support Salaries		2200	2,438,406.35	3,113,726.43	5,552,132.78	2,451,004.00	2,956,500.00	5,407,504.00	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	561,869.35	318,366.78	880,236.13	585,671.00	321,743.00	907,414.00	3.1%
Clerical, Technical and Office Salaries		2400	4,227,732.73	382,952.58	4,610,685.31	4,206,810.00	373,775.00	4,580,585.00	-0.7%
Other Classified Salaries		2900	899,783.00	830,364.05	1,730,147.05	730,052.00	867,870.00	1,597,922.00	-7.6%
TOTAL, CLASSIFIED SALARIES			8,241,780.04	7,301,806.76	15,543,586.80	8,081,787.00	6,732,110.00	14,813,897.00	-4.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,018,545.93	804,939.47	3,823,485.40	3,050,967.00	737,810.00	3,788,777.00	-0.9%
PERS		3201-3202	811,773.61	718,963.47	1,530,737.08	956,918.00	803,456.00	1,760,374.00	15.0%
OASDI/Medicare/Alternative		3301-3302	1,126,692.71	700,265.42	1,826,958.13	1,097,837.00	623,363.00	1,721,200.00	-5.8%
Health and Welfare Benefits		3401-3402	4,102,537.14	2,102,974.83	6,205,511.97	4,296,117.00	2,099,043.00	6,395,160.00	3.1%
Unemployment Insurance		3501-3502	755,766.85	284,114.22	1,039,881.07	498,210.00	176,328.00	674,538.00	-35.1%
Workers' Compensation		3601-3602	922,561.34	359,624.57	1,282,185.91	941,420.00	333,413.00	1,274,833.00	-0.6%
OPEB, Allocated		3701-3702	142,139.07	10,444.83	152,583.90	1,013,736.00	41,950.00	1,055,686.00	591.9%
OPEB, Active Employees		3751-3752	1,010,028.62	57,029.54	1,067,058.16	0.00	0.00	0.00	-100.0%
PERS Reduction		3801-3802	56,956.44	104,033.73	160,990.17	5,529.00	89,112.00	94,641.00	-41.2%
Other Employee Benefits		3901-3902	1,271,917.63	442,835.21	1,714,752.84	1,267,483.00	400,190.00	1,667,673.00	-2.7%
TOTAL, EMPLOYEE BENEFITS			13,218,919.34	5,585,225.29	18,804,144.63	13,128,217.00	5,304,665.00	18,432,882.00	-2.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	747,827.89	436,084.65	1,183,912.54	283,213.00	282,737.00	565,950.00	-52.2%
Books and Other Reference Materials		4200	15,419.93	42,203.43	57,623.36	1,335.00	0.00	1,335.00	-97.7%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	769,431.53	962,586.81	1,732,018.34	802,783.00	2,648,270.00	3,451,053.00	99.3%
Noncapitalized Equipment		4400	432,699.38	1,058,657.87	1,491,357.25	232,540.00	7,426.00	239,966.00	-83.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			1,965,378.73	2,499,532.76	4,464,911.49	1,319,871.00	2,938,433.00	4,258,304.00	-4.6%
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	84,271.37	143,925.87	228,197.24	86,622.00	483,061.00	569,683.00	149.6%
Dues and Memberships		5300	24,146.00	0.00	24,146.00	24,155.00	0.00	24,155.00	0.0%
Insurance		5400 - 5450	455,904.91	29,633.80	485,538.71	484,095.00	30,361.00	514,456.00	6.0%
Operations and Housekeeping Services		5500	2,080,776.93	0.00	2,080,776.93	2,202,767.00	0.00	2,202,767.00	5.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	573,756.39	24,039.17	597,795.56	578,080.00	30,127.00	608,207.00	1.7%
Transfers of Direct Costs		5710	98,111.29	(98,111.29)	0.00	31,210.00	(31,210.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(486,026.91)	(31,792.59)	(517,819.50)	(475,932.00)	(31,750.00)	(507,682.00)	-2.0%
Professional/Consulting Services and Operating Expenditures		5800	888,724.21	2,417,751.51	3,306,475.72	927,603.00	1,825,272.00	2,752,875.00	-16.7%
Communications		5900	82,801.93	1,761.03	84,562.96	103,687.00	2,229.00	105,916.00	25.3%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			3,802,466.12	2,487,207.50	6,289,673.62	3,962,287.00	2,308,090.00	6,270,377.00	-0.3%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	127,081.49	7,311.10	134,392.59	0.00	6,000.00	6,000.00	-95.5%
Buildings and Improvements of Buildings		6200	145,495.58	93,652.28	239,147.86	0.00	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	0.00	0.0%
Equipment		6400	156,220.85	270,019.76	426,240.61	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	32,343.48	6,734.11	39,077.59	61,700.00	10,000.00	71,700.00	83.5%
TOTAL CAPITAL OUTLAY			461,141.40	377,717.25	838,858.65	61,700.00	16,000.00	77,700.00	-90.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7221	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Debt Service									
Debt Service - Interest		7438	4,722.01	0.00	4,722.01	5,398.00	0.00	5,398.00	14.3%
Other Debt Service - Principal		7439	26,165.99	0.00	26,165.99	27,161.00	0.00	27,161.00	3.8%
TOTAL_OTHER_OUTGO (excluding Transfers of Indirect Costs)			30,888.00	0.00	30,888.00	32,559.00	0.00	32,559.00	5.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(287,547.33)	287,547.33	0.00	(200,591.00)	200,591.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(245,028.78)	0.00	(245,028.78)	(23,765.00)	0.00	(23,765.00)	-90.3%
TOTAL_OTHER_OUTGO - TRANSFERS OF INDIRECT COSTS			(532,576.11)	287,547.33	(245,028.78)	(224,356.00)	200,591.00	(23,765.00)	-90.3%
TOTAL EXPENDITURES			63,852,033.56	28,500,051.78	92,352,085.34	62,924,905.00	26,397,143.00	89,322,048.00	-3.3%

General Fund
Unrestricted and Restricted
Expenditures by Object

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	851,165.00	0.00	851,165.00	430,563.00	0.00	430,563.00	-49.4%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	645.30	0.00	645.30	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN	851,810.30	0.00	851,810.30	430,563.00	0.00	430,563.00	-49.5%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
To: State School Building Fund/ County School Facilities Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Slate Apportionments Emergency Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

UNRESTRICTED FUNDS
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
(c) TOTAL, SOURCES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES							
Transfers of Funds from Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Unrestricted Revenues	(7,351,675.28)	7,351,675.28	0.00	(7,352,370.00)	7,352,370.00	0.00	0.0%
Contributions from Restricted Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS	(7,351,675.28)	7,351,675.28	0.00	(7,352,370.00)	7,352,370.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)	(6,628,146.98)	7,351,675.28	723,528.30	(7,050,089.00)	7,352,370.00	302,281.00	-58.2%

General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	58,193,278.10	2,188,323.00	60,381,601.10	53,210,455.00	2,182,342.00	55,392,797.00	-8.3%
2) Federal Revenue		8100-8299	211,260.16	6,850,626.98	7,061,887.14	201,309.00	5,849,539.00	6,050,848.00	-14.3%
3) Other State Revenue		8300-8599	10,096,284.57	4,314,929.25	14,411,193.82	9,894,588.00	3,834,310.00	13,728,898.00	-4.7%
4) Other Local Revenue		8600-8799	1,003,597.28	7,238,887.21	8,242,484.49	406,850.00	7,178,582.00	7,585,432.00	-8.0%
5) TOTAL REVENUES			69,504,400.11	20,592,766.44	90,097,166.55	63,713,202.00	19,044,773.00	82,757,975.00	-8.1%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		43,122,674.85	14,930,927.15	58,053,602.00	42,535,158.00	13,944,935.00	56,480,093.00	-2.7%
2) Instruction - Related Services	2000-2999		8,281,916.16	2,456,426.25	10,738,342.41	8,114,488.00	1,935,685.00	10,050,173.00	-6.4%
3) Pupil Services	3000-3999		2,171,553.17	7,603,452.96	9,775,006.13	2,087,045.00	7,241,248.00	9,328,293.00	-4.6%
4) Ancillary Services	4000-4999		523.88	122,389.86	122,913.74	0.00	102,169.00	102,169.00	-16.9%
5) Community Services	5000-5999		20,680.01	1,259,617.61	1,280,297.62	3,200.00	1,223,672.00	1,226,872.00	-4.2%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	1,790.00	1,790.00	New
7) General Administration	7000-7999		3,793,868.21	287,905.07	4,081,773.28	3,938,879.00	200,591.00	4,139,470.00	1.4%
8) Plant Services	8000-8999		6,236,262.24	1,839,332.88	8,075,595.12	6,057,876.00	1,747,053.00	7,804,929.00	-3.4%
9) Other Outgo	9000-9999		224,555.04	0.00	224,555.04	188,259.00	0.00	188,259.00	-16.2%
10) TOTAL EXPENDITURES			63,852,033.56	28,500,051.78	92,352,085.34	62,924,905.00	26,397,143.00	89,322,048.00	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			5,652,366.55	(7,907,285.34)	(2,254,918.79)	788,297.00	(7,352,370.00)	(6,564,073.00)	191.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929							
a) Transfers In			851,810.30	0.00	851,810.30	430,563.00	0.00	430,563.00	-49.5%
b) Transfers Out		7600-7629	128,282.00	0.00	128,282.00	128,282.00	0.00	128,282.00	0.0%
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		8960-8999	(7,351,675.28)	7,351,675.28	0.00	(7,352,370.00)	7,352,370.00	0.00	0.0%
3) Contributions			(6,628,146.98)	7,351,675.28	723,528.30	(7,050,089.00)	7,352,370.00	302,281.00	-58.2%
4) TOTAL OTHER FINANCING SOURCES/USES									

General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(975,780.43)	(555,610.06)	(1,531,390.49)	(6,261,792.00)	0.00	(6,261,792.00)	308.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	12,027,004.20	1,965,544.43	13,992,548.63	11,051,223.77	1,409,934.37	12,461,158.14	-10.9%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments		9795	12,027,004.20	1,965,544.43	13,992,548.63	11,051,223.77	1,409,934.37	12,461,158.14	-10.9%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Other Restatements			12,027,004.20	1,965,544.43	13,992,548.63	11,051,223.77	1,409,934.37	12,461,158.14	-10.9%
e) Adjusted Beginning Balance (F1c + F1d)			11,051,223.77	1,409,934.37	12,461,158.14	4,789,431.77	1,409,934.37	6,199,366.14	-50.3%
2) Ending Balance, June 30 (E + F1e)									
Components of Ending Fund Balance									
a) Nonspendable		9711	43,650.00	0.00	43,650.00	43,650.00	0.00	43,650.00	0.0%
Revolving Cash		9712	145,642.38	0.00	145,642.38	145,642.00	0.00	145,642.00	0.0%
Stores		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9740	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted			0.00	1,409,934.37	1,409,934.37	0.00	1,409,934.37	1,409,934.37	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	4,470,842.00	0.00	4,470,842.00	1,905,222.00	0.00	1,905,222.00	-57.4%
Option Out Transfer	0000	9780	700,000.00		700,000.00				
Vacation Balance @ June 30, 2012	0000	9780	852,350.00		852,350.00				
Lottery 1112 Revenue	0000	9780	1,499,382.00		1,499,382.00				
Site Donations, Mini-Grants, & Textbook	0000	9780	329,610.00		329,610.00				
Facility Use Funds	0000	9780	46,522.00		46,522.00				
Deferred Maintenance	0000	9780	1,042,978.00		1,042,978.00				
Option Out Transfer	0000	9780				700,000.00		700,000.00	
Vacation Balance at June 30, 2012	0000	9780				852,350.00		852,350.00	
Site Donations & Mini Grant Carryover	0000	9780				329,611.00		329,611.00	
Facility Use Funds	0000	9780				23,261.00		23,261.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	4,624,018.00	0.00	4,624,018.00	2,683,771.00	0.00	2,683,771.00	-42.0%

General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Unassigned/Unappropriated Amount		9790	1,767,071.39	0.00	1,767,071.39	11,146.77	0.00	11,146.77	-99.4%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	219,242.56	219,242.56
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Progr	69,924.59	69,924.59
7090	Economic Impact Aid (EIA)	428,713.75	428,713.75
7091	Economic Impact Aid: Limited English Proficiency (LEP)	495,735.15	495,735.15
9010	Other Restricted Local	196,318.32	196,318.32
Total, Restricted Balance		1,409,934.37	1,409,934.37

Forms 12 - 63 ~ SACS Other funds Revenue & Expenditures

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,948.00	48,705.00	-4.4%
3) Other State Revenue		8300-8599	572,865.29	581,196.00	1.5%
4) Other Local Revenue		8600-8799	416.72	500.00	20.0%
5) TOTAL, REVENUES			624,230.01	630,401.00	1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	267,526.80	269,073.00	0.6%
2) Classified Salaries		2000-2999	169,162.12	169,484.00	0.2%
3) Employee Benefits		3000-3999	120,611.13	126,557.00	4.9%
4) Books and Supplies		4000-4999	20,843.71	25,175.00	20.8%
5) Services and Other Operating Expenditures		5000-5999	21,405.03	15,847.00	-26.0%
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	24,741.50	23,765.00	-3.9%
9) TOTAL, EXPENDITURES			624,290.29	629,901.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60.28)	500.00	-929.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60.28)	500.00	-929.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,325.60	42,265.32	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,325.60	42,265.32	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,325.60	42,265.32	-0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	42,265.32	42,765.32	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	18,600.66		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	46,983.99		
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			65,584.65		
H. LIABILITIES					
1) Accounts Payable		9500	9,362.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,957.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			23,319.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			42,265.32		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	50,948.00	48,705.00	-4.4%
TOTAL, FEDERAL REVENUE			50,948.00	48,705.00	-4.4%
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	570,365.29	578,696.00	1.5%
All Other State Revenue	All Other	8590	2,500.00	2,500.00	0.0%
TOTAL, OTHER STATE REVENUE			572,865.29	581,196.00	1.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	416.72	500.00	20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			416.72	500.00	20.0%
TOTAL, REVENUES			624,230.01	630,401.00	1.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	188,654.46	190,200.00	0.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,872.34	78,873.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			267,526.80	269,073.00	0.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	138,001.64	137,827.00	-0.1%
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	31,116.24	31,657.00	1.7%
Other Classified Salaries		2900	44.24	0.00	-100.0%
TOTAL, CLASSIFIED SALARIES			169,162.12	169,484.00	0.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	21,324.59	22,396.00	5.0%
PERS		3201-3202	6,539.83	11,414.00	74.5%
OASD/Medicare/Alternative		3301-3302	16,845.62	17,026.00	1.1%
Health and Welfare Benefits		3401-3402	46,054.77	49,161.00	6.7%
Unemployment Insurance		3501-3502	7,205.20	4,869.00	-32.4%
Workers' Compensation		3601-3602	9,111.23	9,207.00	1.1%
OPEB, Allocated		3701-3702	1,071.80	6,843.00	538.5%
OPEB, Active Employees		3751-3752	7,334.51	0.00	-100.0%
PERS Reduction		3801-3802	1,060.83	1,603.00	51.1%
Other Employee Benefits		3901-3902	4,062.75	4,038.00	-0.6%
TOTAL, EMPLOYEE BENEFITS			120,611.13	126,557.00	4.9%
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	15,340.44	25,175.00	64.1%
Noncapitalized Equipment		4400	5,503.27	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			20,843.71	25,175.00	20.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	2,050.00	2,000.00	-2.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,754.63	1,801.00	2.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	369.78	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,428.64	9,020.00	7.0%
Professional/Consulting Services and Operating Expenditures		5800	8,601.00	3,000.00	-65.1%
Communications		5900	200.98	26.00	-87.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,405.03	15,847.00	-26.0%
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	24,741.50	23,765.00	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			24,741.50	23,765.00	-3.9%
TOTAL, EXPENDITURES			624,290.29	629,901.00	0.9%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,948.00	48,705.00	-4.4%
3) Other State Revenue		8300-8599	572,865.29	581,196.00	1.5%
4) Other Local Revenue		8600-8799	416.72	500.00	20.0%
5) TOTAL, REVENUES			624,230.01	630,401.00	1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		453,246.18	460,039.00	1.5%
2) Instruction - Related Services	2000-2999		144,527.00	144,270.00	-0.2%
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		1,754.63	1,801.00	2.6%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		24,741.50	23,765.00	-3.9%
8) Plant Services	8000-8999		20.98	26.00	23.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			624,290.29	629,901.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(60.28)	500.00	-929.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60.28)	500.00	-929.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,325.60	42,265.32	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,325.60	42,265.32	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,325.60	42,265.32	-0.1%
2) Ending Balance, June 30 (E + F1e)			42,265.32	42,765.32	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	42,265.32	42,765.32	1.2%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
6130	Child Development: Center-Based Reserve Account	42,265.32	42,765.32
Total, Restricted Balance		42,265.32	42,765.32

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,919,484.70	3,744,214.00	-4.5%
3) Other State Revenue		8300-8599	317,815.38	310,086.00	-2.4%
4) Other Local Revenue		8600-8799	1,048,651.28	1,085,258.00	3.5%
5) TOTAL, REVENUES			5,285,951.36	5,139,558.00	-2.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,066,152.48	2,035,845.00	-1.5%
3) Employee Benefits		3000-3999	888,012.01	892,034.00	0.5%
4) Books and Supplies		4000-4999	2,451,069.51	2,483,842.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	(10,800.15)	(831.00)	-92.3%
6) Capital Outlay		6000-6999	146,250.11	9,795.00	-93.3%
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	220,287.28	0.00	-100.0%
9) TOTAL, EXPENDITURES			5,760,971.24	5,420,685.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(475,019.88)	(281,127.00)	-40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	645.25	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			(645.25)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(475,665.13)	(281,127.00)	-40.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	849,180.70	373,515.57	-56.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			849,180.70	373,515.57	-56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			849,180.70	373,515.57	-56.0%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	59,064.90	59,064.90	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	314,450.67	33,323.67	-89.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	113,269.88		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	5.00		
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	877,979.14		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,178.80		
6) Stores		9320	59,064.90		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,053,497.72		
H. LIABILITIES					
1) Accounts Payable		9500	56,029.55		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	536,640.17		
4) Current Loans		9640			
5) Deferred Revenue		9650	87,312.43		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			679,982.15		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			373,515.57		

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	3,919,484.70	3,744,214.00	-4.5%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,919,484.70	3,744,214.00	-4.5%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	317,815.38	310,086.00	-2.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			317,815.38	310,086.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,046,828.16	1,083,515.00	3.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,823.12	1,743.00	-4.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,048,651.28	1,085,258.00	3.5%
TOTAL, REVENUES			5,285,951.36	5,139,558.00	-2.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,924,211.74	1,893,579.00	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	105,470.88	105,471.00	0.0%
Clerical, Technical and Office Salaries		2400	36,469.86	36,795.00	0.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,066,152.48	2,035,845.00	-1.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	182,656.53	209,868.00	14.9%
OASDI/Medicare/Alternative		3301-3302	159,848.59	161,838.00	1.2%
Health and Welfare Benefits		3401-3402	272,536.44	292,058.00	7.2%
Unemployment Insurance		3501-3502	34,844.41	23,495.00	-32.6%
Workers' Compensation		3601-3602	44,053.48	44,426.00	0.8%
OPEB, Allocated		3701-3702	5,071.10	30,991.00	511.1%
OPEB, Active Employees		3751-3752	49,423.65	0.00	-100.0%
PERS Reduction		3801-3802	35,032.28	29,466.00	-15.9%
Other Employee Benefits		3901-3902	104,545.53	99,892.00	-4.5%
TOTAL, EMPLOYEE BENEFITS			888,012.01	892,034.00	0.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	150,875.05	174,450.00	15.6%
Noncapitalized Equipment		4400	51,485.15	47,720.00	-7.3%
Food		4700	2,248,709.31	2,261,572.00	0.6%
TOTAL, BOOKS AND SUPPLIES			2,451,069.51	2,483,842.00	1.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	303.09	200.00	-34.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	6,088.70	6,373.00	4.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	324.50	325.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(50,899.56)	(40,795.00)	-19.9%
Professional/Consulting Services and Operating Expenditures		5800	33,383.12	33,066.00	-0.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(10,800.15)	(831.00)	-92.3%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	146,250.11	9,795.00	-93.3%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			146,250.11	9,795.00	-93.3%
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	220,287.28	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			220,287.28	0.00	-100.0%
TOTAL, EXPENDITURES			5,760,971.24	5,420,685.00	-5.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	645.25	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			645.25	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)			(645.25)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,919,484.70	3,744,214.00	-4.5%
3) Other State Revenue		8300-8599	317,815.38	310,086.00	-2.4%
4) Other Local Revenue		8600-8799	1,048,651.28	1,085,258.00	3.5%
5) TOTAL, REVENUES			5,285,951.36	5,139,558.00	-2.8%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		5,532,030.52	5,411,680.00	-2.2%
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		8,653.44	9,005.00	4.1%
7) General Administration	7000-7999		220,287.28	0.00	-100.0%
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			5,760,971.24	5,420,685.00	-5.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(475,019.88)	(281,127.00)	-40.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	645.25	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			(645.25)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(475,665.13)	(281,127.00)	-40.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	849,180.70	373,515.57	-56.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			849,180.70	373,515.57	-56.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			849,180.70	373,515.57	-56.0%
2) Ending Balance, June 30 (E + F1e)			373,515.57	92,388.57	-75.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	59,064.90	59,064.90	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	314,450.67	33,323.67	-89.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, Schc	295,097.27	0.00
9010	Other Restricted Local	19,353.40	33,323.67
Total, Restricted Balance		314,450.67	33,323.67

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,194.34	4,252.00	1.4%
5) TOTAL, REVENUES			4,194.34	4,252.00	1.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,194.34	4,252.00	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	128,282.00	128,282.00	0.0%
b) Transfers Out		7600-7629	51,601.00	30,999.00	-39.9%
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			76,681.00	97,283.00	26.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			80,875.34	101,535.00	25.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	873,976.38	954,851.72	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			873,976.38	954,851.72	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			873,976.38	954,851.72	9.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	954,851.72	1,056,386.72	10.6%
Option Out Funds	0000	9780	954,851.72		
Option Out Funds	0000	9780		1,056,386.72	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	954,142.17		
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	795.55		
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			954,937.72		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	86.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			86.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			954,851.72		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	4,194.34	4,252.00	1.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,194.34	4,252.00	1.4%
TOTAL, REVENUES			4,194.34	4,252.00	1.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	128,282.00	128,282.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			128,282.00	128,282.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	51,601.00	30,999.00	-39.9%
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			51,601.00	30,999.00	-39.9%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			76,681.00	97,283.00	26.9%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,194.34	4,252.00	1.4%
5) TOTAL, REVENUES			4,194.34	4,252.00	1.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,194.34	4,252.00	1.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	128,282.00	128,282.00	0.0%
b) Transfers Out		7600-7629	51,601.00	30,999.00	-39.9%
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			76,681.00	97,283.00	26.9%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			80,875.34	101,535.00	25.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	873,976.38	954,851.72	9.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			873,976.38	954,851.72	9.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			873,976.38	954,851.72	9.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	954,851.72	1,056,386.72	10.6%
Option Out Funds	0000	9780	954,851.72		
Option Out Funds	0000	9780		1,056,386.72	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,853.82	5,000.00	-36.3%
5) TOTAL, REVENUES			7,853.82	5,000.00	-36.3%
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	25,300.00	0.00	-100.0%
6) Capital Outlay		6000-6999	406,662.09	1,098,077.00	170.0%
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			431,962.09	1,098,077.00	154.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(424,108.27)	(1,093,077.00)	157.7%
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(424,108.27)	(1,093,077.00)	157.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,490,302.46	1,066,194.19	-28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,490,302.46	1,066,194.19	-28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,490,302.46	1,066,194.19	-28.5%
2) Ending Balance, June 30 (E + F1e)			1,066,194.19	(26,882.81)	-102.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,066,194.19	0.00	-100.0%
Proposition M - Modernization Funds	0000	9780	1,066,194.19		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(26,882.81)	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	142,399.91		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	929,124.18		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	148.94		
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			1,071,673.03		
H. LIABILITIES					
1) Accounts Payable		9500	5,478.84		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,478.84		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,066,194.19		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	4,825.88	5,000.00	3.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	3,027.94	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,853.82	5,000.00	-36.3%
TOTAL, REVENUES			7,853.82	5,000.00	-36.3%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	25,300.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			25,300.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	340,655.08	595,961.00	74.9%
Buildings and Improvements of Buildings		6200	66,007.01	502,116.00	660.7%
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			406,662.09	1,098,077.00	170.0%
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			431,962.09	1,098,077.00	154.2%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,853.82	5,000.00	-36.3%
5) TOTAL, REVENUES			7,853.82	5,000.00	-36.3%
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		431,962.09	1,098,077.00	154.2%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			431,962.09	1,098,077.00	154.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(424,108.27)	(1,093,077.00)	157.7%
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(424,108.27)	(1,093,077.00)	157.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,490,302.46	1,066,194.19	-28.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,490,302.46	1,066,194.19	-28.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,490,302.46	1,066,194.19	-28.5%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			1,066,194.19	(26,882.81)	-102.5%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,066,194.19	0.00	-100.0%
Proposition M - Modernization Funds	0000	9780	1,066,194.19		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(26,882.81)	New

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,321.40	57,868.00	-4.1%
5) TOTAL, REVENUES			60,321.40	57,868.00	-4.1%
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	6,248.26	1,650.00	-73.6%
6) Capital Outlay		6000-6999	141,896.61	254,854.00	79.6%
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	0.00	0.0%
9) TOTAL, EXPENDITURES			148,144.87	256,504.00	73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(87,823.47)	(198,636.00)	126.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,823.47)	(198,636.00)	126.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	836,421.10	748,597.63	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			836,421.10	748,597.63	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			836,421.10	748,597.63	-10.5%
2) Ending Balance, June 30 (E + F1e)			748,597.63	549,961.63	-26.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	748,597.63	549,961.63	-26.5%
Capital Facility Funds	0000	9780	748,597.63		
Capital Facilities	0000	9780		549,961.63	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	753,997.47		
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	343.84		
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			754,341.31		
H. LIABILITIES					
1) Accounts Payable		9500	4,039.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,704.26		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,743.68		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			748,597.63		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	3,512.70	2,868.00	-18.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	56,808.70	55,000.00	-3.2%
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			60,321.40	57,868.00	-4.1%
TOTAL, REVENUES			60,321.40	57,868.00	-4.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,388.26	1,650.00	-51.3%
Professional/Consulting Services and Operating Expenditures		5800	2,860.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,248.26	1,650.00	-73.6%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	10,915.42	254,854.00	2234.8%
Buildings and Improvements of Buildings		6200	130,981.19	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			141,896.61	254,854.00	79.6%
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			148,144.87	256,504.00	73.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,321.40	57,868.00	-4.1%
5) TOTAL, REVENUES			60,321.40	57,868.00	-4.1%
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		6,248.26	1,650.00	-73.6%
8) Plant Services	8000-8999		141,896.61	254,854.00	79.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			148,144.87	256,504.00	73.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(87,823.47)	(198,636.00)	126.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(87,823.47)	(198,636.00)	126.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	836,421.10	748,597.63	-10.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			836,421.10	748,597.63	-10.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			836,421.10	748,597.63	-10.5%
2) Ending Balance, June 30 (E + F1e)			748,597.63	549,961.63	-26.5%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	748,597.63	549,961.63	-26.5%
Capital Facility Funds	0000	9780	748,597.63		
Capital Facilities	0000	9780		549,961.63	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,464.95	4,593.00	2.9%
5) TOTAL, REVENUES			4,464.95	4,593.00	2.9%
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)			4,464.95	4,593.00	2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	799,564.00	399,564.00	-50.0%
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			(799,564.00)	(399,564.00)	-50.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(795,099.05)	(394,971.00)	-50.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,219,352.95	424,253.90	-65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,219,352.95	424,253.90	-65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,352.95	424,253.90	-65.2%
2) Ending Balance, June 30 (E + F1e)			424,253.90	29,282.90	-93.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	424,253.90	29,282.90	-93.1%
Early Retirement Incentive #1 - Payment #5	0000	9780	394,971.00		
Special Reserve Funds for Capital Outlay	0000	9780	29,282.90		
Special Reserve - Non Capital Outlay	0000	9780		29,282.90	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	423,578.95		
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	674.95		
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			424,253.90		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			424,253.90		

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	4,464.95	4,593.00	2.9%
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			4,464.95	4,593.00	2.9%
TOTAL, REVENUES			4,464.95	4,593.00	2.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	799,564.00	399,564.00	-50.0%
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			799,564.00	399,564.00	-50.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(799,564.00)	(399,564.00)	-50.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,464.95	4,593.00	2.9%
5) TOTAL, REVENUES			4,464.95	4,593.00	2.9%
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	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			4,464.95	4,593.00	2.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	799,564.00	399,564.00	-50.0%
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			(799,564.00)	(399,564.00)	-50.0%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(795,099.05)	(394,971.00)	-50.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,219,352.95	424,253.90	-65.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,219,352.95	424,253.90	-65.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,219,352.95	424,253.90	-65.2%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	424,253.90	29,282.90	-93.1%
Early Retirement Incentive #1 - Payment #5	0000	9780	394,971.00		
Special Reserve Funds for Capital Outlay	0000	9780	29,282.90		
Special Reserve - Non Capital Outlay	0000	9780		29,282.90	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	42,851.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,895,452.00	2,579,581.00	-10.9%
5) TOTAL, REVENUES			2,938,303.00	2,579,581.00	-12.2%
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	2,705,888.00	2,828,000.00	4.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,705,888.00	2,828,000.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			232,415.00	(248,419.00)	-206.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			232,415.00	(248,419.00)	-206.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,455,879.00	2,688,294.00	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,455,879.00	2,688,294.00	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,455,879.00	2,688,294.00	9.5%
2) Ending Balance, June 30 (E + F1e)			2,688,294.00	2,439,875.00	-9.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,688,294.00	2,439,875.00	-9.2%
Debt Service - General Obligation Bonds	0000	9780	2,688,294.00		
Debt Service - General Obligation Bonds	0000	9780		2,439,875.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,688,294.00		
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			2,688,294.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,688,294.00		

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	42,851.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			42,851.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	2,801,837.00	2,529,781.00	-9.7%
Unsecured Roll		8612	49,059.00	49,800.00	1.5%
Prior Years' Taxes		8613	24,503.00	0.00	-100.0%
Supplemental Taxes		8614	13,034.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	(980.00)	0.00	-100.0%
Interest		8660	7,665.00	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	334.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,895,452.00	2,579,581.00	-10.9%
TOTAL, REVENUES			2,938,303.00	2,579,581.00	-12.2%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,520,000.00	1,700,000.00	11.8%
Bond Interest and Other Service Charges		7434	1,185,888.00	1,128,000.00	-4.9%
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)			2,705,888.00	2,828,000.00	4.5%
TOTAL, EXPENDITURES			2,705,888.00	2,828,000.00	4.5%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	42,851.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,895,452.00	2,579,581.00	-10.9%
5) TOTAL, REVENUES			2,938,303.00	2,579,581.00	-12.2%
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	2,705,888.00	2,828,000.00	4.5%
10) TOTAL, EXPENDITURES			2,705,888.00	2,828,000.00	4.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			232,415.00	(248,419.00)	-206.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			232,415.00	(248,419.00)	-206.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,455,879.00	2,688,294.00	9.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,455,879.00	2,688,294.00	9.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,455,879.00	2,688,294.00	9.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,688,294.00	2,439,875.00	-9.2%
Debt Service - General Obligation Bonds	0000	9780	2,688,294.00		
Debt Service - General Obligation Bonds	0000	9780		2,439,875.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,594,809.21	3,536,648.00	-1.6%
5) TOTAL, REVENUES			3,594,809.21	3,536,648.00	-1.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	194,228.34	194,375.00	0.1%
2) Classified Salaries		2000-2999	2,032,685.95	1,925,371.00	-5.3%
3) Employee Benefits		3000-3999	626,455.88	632,709.00	1.0%
4) Books and Supplies		4000-4999	131,563.95	61,867.00	-53.0%
5) Services and Other Operating Expenses		5000-5999	651,410.46	649,404.00	-0.3%
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			3,636,344.58	3,463,726.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,535.37)	72,922.00	-275.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(41,535.37)	72,922.00	-275.6%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	510,344.85	468,809.48	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			510,344.85	468,809.48	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			510,344.85	468,809.48	-8.1%
2) Ending Net Assets/Position, June 30 (E + F1e)					
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	468,809.48	541,731.48	15.6%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	297,273.44		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	13,009.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	266,707.00		
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			576,990.19		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	64,264.12		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	43,916.59		
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			108,180.71		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			468,809.48		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 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	4,279.20	4,390.00	2.6%
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	3,583,757.83	3,532,258.00	-1.4%
Other Local Revenue					
All Other Local Revenue		8699	6,772.18	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			3,594,809.21	3,536,648.00	-1.6%
TOTAL, REVENUES			3,594,809.21	3,536,648.00	-1.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	66,313.68	66,459.00	0.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	127,914.66	127,916.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			194,228.34	194,375.00	0.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	86,210.31	86,848.00	0.7%
Classified Support Salaries		2200	2,216.86	2,819.00	27.2%
Classified Supervisors' and Administrators' Salaries		2300	154,599.65	159,936.00	3.5%
Clerical, Technical and Office Salaries		2400	263,440.94	262,558.00	-0.3%
Other Classified Salaries		2900	1,526,218.19	1,413,210.00	-7.4%
TOTAL, CLASSIFIED SALARIES			2,032,685.95	1,925,371.00	-5.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	16,144.96	16,204.00	0.4%
PERS		3201-3202	133,066.70	217,699.00	63.6%
OASDI/Medicare/Alternative		3301-3302	160,078.75	97,569.00	-39.0%
Health and Welfare Benefits		3401-3402	139,461.69	146,073.00	4.7%
Unemployment Insurance		3501-3502	36,328.84	23,728.00	-34.7%
Workers' Compensation		3601-3602	46,038.43	44,880.00	-2.5%
OPEB, Allocated		3701-3702	5,465.67	18,668.00	241.6%
OPEB, Active Employees		3751-3752	27,705.49	0.00	-100.0%
PERS Reduction		3801-3802	25,428.72	30,565.00	20.2%
Other Employee Benefits		3901-3902	36,736.63	37,323.00	1.6%
TOTAL, EMPLOYEE BENEFITS			626,455.88	632,709.00	1.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	53.67	0.00	-100.0%
Materials and Supplies		4300	65,548.19	60,867.00	-7.1%
Noncapitalized Equipment		4400	65,962.09	1,000.00	-98.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			131,563.95	61,867.00	-53.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,370.20	6,751.00	-8.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	8,659.05	9,295.00	7.3%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,614.86	4,700.00	1.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	556,902.16	537,807.00	-3.4%
Professional/Consulting Services and Operating Expenditures		5800	73,046.75	89,660.00	22.7%
Communications		5900	817.44	1,191.00	45.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			651,410.46	649,404.00	-0.3%
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			3,636,344.58	3,463,726.00	-4.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,594,809.21	3,536,648.00	-1.6%
5) TOTAL, REVENUES			3,594,809.21	3,536,648.00	-1.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		3,636,344.58	3,463,726.00	-4.7%
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			3,636,344.58	3,463,726.00	-4.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(41,535.37)	72,922.00	-275.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(41,535.37)	72,922.00	-275.6%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	510,344.85	468,809.48	-8.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			510,344.85	468,809.48	-8.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			510,344.85	468,809.48	-8.1%
2) Ending Net Assets/Position, June 30 (E + F1e)					
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	468,809.48	541,731.48	15.6%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

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

Form A ~ Average Daily Attendance

Form ASSET ~ Schedule of Capital Assets

Form CAT ~ Schedule of Categorical Program Reconciliation

Form CEA ~ Current Exp. Formula/Min Classroom Comp

Form DEBT ~ Schedule of Long-Term Liabilities

Form GANN ~ District Appropriations Limit Calculations

Form ICR ~ Indirect Cost Rate Worksheet

Form L ~ Lottery Report

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			11,548.10	11,543.92	11,543.92	11,543.92
a. Kindergarten	1,448.54	1,488.14				
b. Grades One through Three	3,841.39	3,842.94				
c. Grades Four through Six	3,782.73	3,781.30				
d. Grades Seven and Eight	2,454.45	2,453.13				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.25	2.39				
g. Community Day School	17.63	18.74				
2. Special Education						
a. Special Day Class	341.56	344.05	341.56	341.73	341.73	341.73
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	15.74	16.65	16.65	15.74	15.74	15.74
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	3.66	3.66	3.66	3.32	3.32	3.32
3. TOTAL, ELEMENTARY	11,907.95	11,951.00	11,909.97	11,904.71	11,904.71	11,904.71
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	1.74	1.39	1.43	1.43	1.43	1.43
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	1.74	1.39	1.43	1.43	1.43	1.43
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	11,909.69	11,952.39	11,911.40	11,906.14	11,906.14	11,906.14
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	11,909.69	11,952.39	11,911.40	11,906.14	11,906.14	11,906.14
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						

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

	Unaudited 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	116,328.00		116,328.00	617,245.00	116,328.00	617,245.00
Total capital assets not being depreciated	16,318,248.00	0.00	16,318,248.00	617,245.00	116,328.00	16,819,165.00
Capital assets being depreciated:						
Land Improvements	3,965,318.00		3,965,318.00	140,365.00		4,105,683.00
Buildings	98,202,206.00		98,202,206.00	291,465.00		98,493,671.00
Equipment	8,241,983.00	(29,925.00)	8,211,758.00	600,921.00		8,812,679.00
Total capital assets being depreciated	110,409,207.00	(29,925.00)	110,379,282.00	1,032,751.00	0.00	111,412,033.00
Accumulated Depreciation for:						
Land Improvements	(2,454,532.00)		(2,454,532.00)	(97,460.00)		(2,551,992.00)
Buildings	(38,276,723.00)		(38,276,723.00)	(3,501,554.00)		(41,778,277.00)
Equipment	(5,494,663.00)	(55,114.00)	(5,549,777.00)	(355,203.00)		(5,904,980.00)
Total accumulated depreciation	(46,225,918.00)	(55,114.00)	(46,281,032.00)	(3,954,217.00)	0.00	(50,235,249.00)
Total capital assets being depreciated, net	64,183,289.00	(85,039.00)	64,098,250.00	(2,921,466.00)	0.00	61,176,784.00
Governmental activity capital assets, net	80,501,537.00	(85,039.00)	80,416,498.00	(2,304,221.00)	116,328.00	77,995,949.00
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	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	-0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Title I	Program Imprvmt	Ed Jobs	Spec Ed IDEA	Spec Ed ARRA	Spec Ed IDEA	Spec Ed IDEA	Spec Ed IDEA
1. Prior Year Carryover	84.01	84.01	84.41	84.027		84.173	84.027	84.027
2. a. Current Year Award	3010	3185	3205	3310	3313	3315	3320	3320
b. Transferability (NCLB)	8290	8290	8290	8181	8182	8182	8182	8182
c. Other Adjustments				SE IDEA B	SE ARRA PT B	SE PS NON RISK	SE IDEA PS RISK	
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	310,908.25	500,000.00	33,237.00	303.00	256,710.14			
3. Required Matching Funds/Other	2,019,184.00	0.00	0.00	2,113,853.00	0.00	168,289.00	277,410.00	277,410.00
4. Total Available Award (sum lines 1, 2d, & 3)	2,330,092.25	500,000.00	33,237.00	2,114,156.00	256,710.14	168,289.00	277,410.00	277,410.00
REVENUES								
5. Revenue Deferred from Prior Year	1,779,737.25	400,000.00	33,237.00	1,445,807.00	256,710.14	126,216.00	195,114.00	195,114.00
6. Cash Received in Current Year	1,779,737.25	400,000.00	33,237.00	1,445,807.00	256,710.14	126,216.00	195,114.00	195,114.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	2,154,919.87	447,921.80	33,237.00	2,114,156.00	256,710.14	168,289.00	277,410.00	277,410.00
EXPENDITURES								
9. Donor-Authorized Expenditures	2,154,919.87	447,921.80	33,237.00	2,114,156.00	256,710.14	168,289.00	277,410.00	277,410.00
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)	(375,182.62)	(47,921.80)	0.00	(668,349.00)	0.00	(42,073.00)	(82,296.00)	(82,296.00)
a. Deferred Revenue								
b. Accounts Payable	375,182.62	47,921.80		668,349.00		42,073.00	82,296.00	82,296.00
c. Accounts Receivable	175,172.38	52,078.20	0.00	0.00	0.00	0.00	0.00	0.00
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)	2,154,919.87	447,921.80	33,237.00	2,114,156.00	256,710.14	168,289.00	277,410.00	277,410.00

FEDERAL PROGRAM NAME FEDERAL CATALOG NUMBER RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Spec Ed ARRA	Spec Ed IDEA 84.027	Spec Ed IDEA PS 84.173	Spec Ed IDEA 84.181	Spec Ed IDEA 84.181	Spec Ed IDEA 84.367	NCLB Title II Pt A 84.367	NCLB Title II Pt A 84.367
1. Prior Year Carryover	51,981.91							
2. a. Current Year Award	0.00	64,916.00	1,147.00	25,595.00	38,668.00	533,243.00	6,000.00	6,000.00
b. Transferability (NCLB)								
c. Other Adjustments								
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	64,916.00	1,147.00	25,595.00	38,668.00	533,243.00	6,000.00	6,000.00
3. Required Matching Funds/Other								
4. Total Available Award (sum lines 1, 2d, & 3)	51,981.91	64,916.00	1,147.00	25,595.00	38,668.00	545,354.71	6,000.00	6,000.00
REVENUES								
5. Revenue Deferred from Prior Year								
6. Cash Received in Current Year	51,981.91	32,458.00	573.00	15,547.00	0.00	469,553.71	3,000.00	3,000.00
7. Contributed Matching Funds								
8. Total Available (sum lines 5, 6, & 7)	51,981.91	32,458.00	573.00	15,547.00	0.00	469,553.71	3,000.00	3,000.00
EXPENDITURES								
9. Donor-Authorized Expenditures	51,981.91	64,916.00	1,147.00	25,595.00	38,668.00	545,354.71	6,000.00	6,000.00
10. Non Donor-Authorized Expenditures								
11. Total Expenditures (lines 9 & 10)	51,981.91	64,916.00	1,147.00	25,595.00	38,668.00	545,354.71	6,000.00	6,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments								
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(32,458.00)	(574.00)	(10,048.00)	(38,668.00)	(75,801.00)	(3,000.00)	(3,000.00)
a. Deferred Revenue								
b. Accounts Payable								
c. Accounts Receivable								
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here								
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	51,981.91	64,916.00	1,147.00	25,595.00	38,668.00	545,354.71	6,000.00	6,000.00

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

La Mesa-Spring Valley
San Diego County

FEDERAL PROGRAM NAME	NCLB Title II D ARRA	NCLB Title 111	NCLB Title III LEP	NCLB Title X	Child Dev Ctr	TOTAL
FEDERAL CATALOG NUMBER	84.386	84.365	84.365	84.196	93.596	
RESOURCE CODE	4047	4201	4203	5630	5025	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	ARRA Tech	Immigrant Ed	LEP	Hmis Mckny Venio	F12 Fed CC	
AWARD						
1. Prior Year Carryover	6,272.91		263,532.44	(317.36)		1,434,739.98
2. a. Current Year Award	0.00	35,800.00	299,772.00	25,793.00	50,948.00	5,660,618.00
b. Transferability (NCLB)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award						
(sum lines 2a, 2b, & 2c)	0.00	35,800.00	299,772.00	25,793.00	50,948.00	5,660,618.00
3. Required Matching Funds/Other						0.00
4. Total Available Award						
(sum lines 1, 2c, & 3)	6,272.91	35,800.00	563,304.44	25,475.62	50,948.00	7,095,357.98
REVENUES						
5. Revenue Deferred from Prior Year						0.00
6. Cash Received in Current Year	6,272.91	35,608.00	460,432.44	14,485.22	44,612.00	5,371,345.58
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	6,272.91	35,608.00	460,432.44	14,485.22	44,612.00	5,371,345.58
EXPENDITURES						
9. Donor-Authorized Expenditures	6,272.91	35,800.00	357,165.02	25,475.62	50,948.00	6,661,967.98
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	6,272.91	35,800.00	357,165.02	25,475.62	50,948.00	6,661,967.98
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	(192.00)	103,267.42	(10,990.40)	(6,336.00)	(1,290,622.40)
a. Deferred Revenue			103,267.42			103,267.42
b. Accounts Payable		192.00		10,990.40	6,336.00	1,393,889.82
c. Accounts Receivable						
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	206,139.42	0.00	0.00	433,390.00
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)	6,272.91	35,800.00	357,165.02	25,475.62	50,948.00	6,661,967.98

STATE PROGRAM NAME	Pre K & Fmly Lit	Child Dev St Prschl	Early Mental Health	Spec Ed Workability	Spec Ed Low Inc	Spec Ed Pers Dev	TOTAL
RESOURCE CODE	6052	6105	6250	6520	6530	6535	
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	F12 Pre K Lit	F12 CDC St Prschl	EMI	Workability	Sp Ed Low Inc	Sp Ed Pers Dev	
AWARD			0.22				0.22
1. a. Prior Year Carryover							0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.22	0.00	0.00	0.00	0.22
2. a. Current Year Award	2,500.00	570,365.29	199,957.00	17,553.48	2,820.00	3,554.00	796,749.77
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,500.00	570,365.29	199,957.00	17,553.48	2,820.00	3,554.00	796,749.77
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	2,500.00	570,365.29	199,957.22	17,553.48	2,820.00	3,554.00	796,749.99
REVENUES							
5. Revenue Deferred from Prior Year							0.00
6. Cash Received in Current Year	2,500.00	529,790.00	75,422.00	3,305.76	1,801.00	1,934.00	614,752.76
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	2,500.00	529,790.00	75,422.00	3,305.76	1,801.00	1,934.00	614,752.76
EXPENDITURES							
9. Donor-Authorized Expenditures	2,500.00	570,365.29	199,957.22	17,553.48	2,820.00	3,554.00	796,749.99
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	2,500.00	570,365.29	199,957.22	17,553.48	2,820.00	3,554.00	796,749.99
12. Amounts Included in Line 6 above for Prior Year Adjustments			0.22				0.22
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(40,575.29)	(124,535.00)	(14,247.72)	(1,019.00)	(1,620.00)	(181,997.01)
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)		40,575.29	124,535.00	14,247.72	1,019.00	1,620.00	181,997.01
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,500.00	570,365.29	199,957.00	17,553.48	2,820.00	3,554.00	796,749.77

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

La Mesa-Spring Valley
San Diego County

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 (sum lines 1a & 1b)	0.00
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00
REVENUES	
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
EXPENDITURES	
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

2011-12 Unaudited Actuals
FEDERAL AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

La Mesa-Spring Valley
San Diego County

FEDERAL PROGRAM NAME	Community Day	Child Nutrition	Medi-Cal Billing	TOTAL
FEDERAL CATALOG NUMBER	na	na		
RESOURCE CODE	2430	5310 - 8660	5640	
REVENUE OBJECT	8091	8220/8520/8634	8290	
LOCAL DESCRIPTION (if any)	Quest Academy	F13 CN	Medi-Cal Billing	
AWARD				
1. Prior Year Restricted Ending Balance		725,625.92	300,437.52	1,026,063.44
2. a. Current Year Award	92,549.00	5,260,421.67	278,275.00	5,631,245.67
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	92,549.00	5,260,421.67	278,275.00	5,631,245.67
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	92,549.00	5,986,047.59	578,712.52	6,657,309.11
REVENUES				
5. Cash Received in Current Year	92,549.00	4,385,638.23	226,319.23	4,704,506.46
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	874,783.44	51,955.77	926,739.21
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	874,783.44	51,955.77	926,739.21
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	92,549.00	5,260,421.67	278,275.00	5,631,245.67
EXPENDITURES				
10. Donor-Authorized Expenditures	92,549.00	5,631,885.42	359,469.96	6,083,904.38
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	92,549.00	5,631,885.42	359,469.96	6,083,904.38
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	354,162.17	219,242.56	573,404.73

STATE PROGRAM NAME	Lottery	Class Size Red	Child Dev	Lottery	SE SB 70 Mntl Hlth	Spec Ed - AB602	Spec Ed Early Ed
RESOURCE CODE	1100	1300	6130	6300	6500-700	6500	6510
REVENUE OBJECT	8590	8435/8980	8990	8560	8590	8091/8097/8792	8311
LOCAL DESCRIPTION (if any)	Unrest Lottery	CSR	F12 Reserve	Restricted Lottery	1011 Mental Hlth	8980/8677	SE Infant
AWARD							
1. a. Prior Year Restricted Ending Balance	1,851,769.93	0.00	42,325.60	0.00			160,167.31
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,851,769.93	0.00	42,325.60	0.00	0.00	0.00	160,167.31
2. a. Current Year Award	1,499,382.41	2,915,262.00	416.72	353,875.17	54,769.38	7,856,201.00	806,858.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,499,382.41	2,915,262.00	416.72	353,875.17	54,769.38	7,856,201.00	806,858.00
3. Required Matching Funds/Other	(2,863,400.16)	(2,915,262.00)					
4. Total Available Award (sum lines 1c, 2c, & 3)	487,752.18	0.00	42,742.32	353,875.17	54,769.38	7,856,201.00	967,025.31
REVENUES							
5. Cash Received in Current Year	902,094.24	1,483,911.00	344.02	30,753.56	26,956.38	5,706,377.44	512,929.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	597,288.17	1,431,351.00	72.70	323,121.61	27,813.00	2,149,823.56	293,929.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	597,288.17	1,431,351.00	72.70	323,121.61	27,813.00	2,149,823.56	293,929.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	1,499,382.41	2,915,262.00	416.72	353,875.17	54,769.38	7,856,201.00	806,858.00
EXPENDITURES							
10. Donor-Authorized Expenditures	487,752.18	0.00	477.00	353,875.17	54,769.38	7,856,201.00	897,100.72
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	487,752.18	0.00	477.00	353,875.17	54,769.38	11,453,956.73	897,100.72
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	42,265.32	0.00	0.00	0.00	69,924.59

2011-12 Unaudited Actuals
STATE AWARDS,
REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

La Mesa-Spring Valley
San Diego County

STATE PROGRAM NAME	Spec Ed Mental Hlth	Economic Impact	Economic Impact	Transp HTS	Transp SE	TOTAL
RESOURCE CODE	6512	7090	7091	7230	7240	
REVENUE OBJECT	8590	8311	8311	8311-8675-8677	8311/8677/8980	
LOCAL DESCRIPTION (if any)	SE Mntl Hlth	EIA SCE	EIA-LEP	8699 - HTS Transp	SE Transp	
AWARD						
1. a. Prior Year Restricted Ending Balance		784,192.58	302,499.20			3,140,954.62
b. Restr Bal Transfers (Obj 8997)						0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	784,192.58	302,499.20	0.00	0.00	3,140,954.62
2. a. Current Year Award	191,833.00	1,128,787.00	556,731.00	887,679.74	111,574.00	16,363,369.42
b. Other Adjustments						0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	191,833.00	1,128,787.00	556,731.00	887,679.74	111,574.00	16,363,369.42
3. Required Matching Funds/Other						(5,778,662.16)
4. Total Available Award (sum lines 1c, 2c, & 3)	191,833.00	1,912,979.58	859,230.20	887,679.74	111,574.00	13,725,661.88
REVENUES						
5. Cash Received in Current Year	179,922.00	1,128,787.00	556,731.00	887,364.74	107,249.00	11,523,419.38
6. Amounts Included in Line 5 for Prior Year Adjustments						0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	11,911.00	0.00	0.00	315.00	4,325.00	4,839,950.04
b. Noncurrent Accounts Receivable						0.00
c. Current Accounts Receivable (line 7a minus line 7b)	11,911.00	0.00	0.00	315.00	4,325.00	4,839,950.04
8. Contributed Matching Funds						0.00
9. Total Available (sum lines 5, 7c, & 8)	191,833.00	1,128,787.00	556,731.00	887,679.74	111,574.00	16,363,369.42
EXPENDITURES						
10. Donor-Authorized Expenditures	191,833.00	1,484,265.83	363,495.05	887,679.74	111,574.00	12,689,023.07
11. Non Donor-Authorized Expenditures						5,605,675.55
12. Total Expenditures (line 10 plus line 11)	191,833.00	1,484,265.83	363,495.05	1,259,937.64	1,747,235.92	18,294,698.62
RESTRICTED ENDING BALANCE						
13. Current Year (line 4 minus line 10)	0.00	428,713.75	495,735.15	0.00	0.00	1,036,638.81

LOCAL PROGRAM NAME	Smart Steps PS	Restricted Maint	Child Nutrition Catering	Extended Schi	After School Ed	CPPW Wellness	SDYS PE Grant
RESOURCE CODE	0	8150	9010	9010	9065	9515-001	9515-002
REVENUE OBJECT	8689	8590	8634	8689	8677	8677	8677
LOCAL DESCRIPTION (if any)	F63 Smart Steps PS	Restricted Maint	F13 Private Schls	F63 ESS	ASES	CPPW Grant	SDYS PE
AWARD							
1. a. Prior Year Restricted Ending Balance	49,368.69	0.00	123,554.78	460,976.16	12,910.92	168,452.29	0.04
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	49,368.69	0.00	123,554.78	460,976.16	12,910.92	168,452.29	0.04
2. a. Current Year Award	220,340.34		25,529.69	3,374,468.87	1,313,710.00	3,916.23	100,000.00
b. Other Adjustments					(12,910.36)	13,061.45	
c. Adj Curr Yr Award (sum lines 2a & 2b)	220,340.34	0.00	25,529.69	3,374,468.87	1,300,799.64	16,977.68	100,000.00
3. Required Matching Funds/Other		1,732,938.28					
4. Total Available Award (sum lines 1c, 2c, & 3)	269,709.03	1,732,938.28	149,084.47	3,835,445.03	1,313,710.56	185,429.97	100,000.04
REVENUES							
5. Cash Received in Current Year	220,340.34		22,333.99	3,361,459.12	1,169,427.55	59.62	83,333.34
6. Amounts Included in Line 5 for Prior Year Adjustments							(0.04)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	3,195.70	13,009.75	131,372.09	16,918.06	16,666.70
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	3,195.70	13,009.75	131,372.09	16,918.06	16,666.70
8. Contributed Matching Funds		1,732,938.28					
9. Total Available (sum lines 5, 7c, & 8)	220,340.34	1,732,938.28	25,529.69	3,374,468.87	1,300,799.64	16,977.68	100,000.04
EXPENDITURES							
10. Donor-Authorized Expenditures	238,544.03	1,732,938.28	129,731.07	3,397,800.55	1,313,710.56	185,429.97	98,104.44
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	238,544.03	1,732,938.28	129,731.07	3,397,800.55	1,313,710.56	185,429.97	98,104.44
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	31,165.00	0.00	19,353.40	437,644.48	0.00	0.00	1,895.60

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

LOCAL PROGRAM NAME	Comm Redev	TOTAL
RESOURCE CODE	9625	
REVENUE OBJECT	8625	
LOCAL DESCRIPTION (if any)	Comm Redev Funds	
AWARD		
1. a. Prior Year Restricted Ending Balance	236,884.61	1,052,147.49
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)		
2. a. Current Year Award	236,884.61	1,052,147.49
b. Other Adjustments	34,013.56	5,071,978.69
c. Adj Curr Yr Award (sum lines 2a & 2b)		151.09
3. Required Matching Funds/Other (sum lines 1c, 2c, & 3)	34,013.56	5,072,129.78
4. Total Available Award		1,732,938.28
	270,898.17	7,857,215.55
REVENUES		
5. Cash Received in Current Year	34,013.56	4,890,967.52
6. Amounts Included in Line 5 for Prior Year Adjustments		(0.04)
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	181,162.30
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	181,162.30
8. Contributed Matching Funds		1,732,938.28
9. Total Available (sum lines 5, 7c, & 8)	34,013.56	6,805,068.10
EXPENDITURES		
10. Donor-Authorized Expenditures	76,475.45	7,172,734.35
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	76,475.45	7,172,734.35
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	194,422.72	684,481.20

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	46,625,050.93	301	73,981.95	303	46,551,068.98	305	219,034.36		307	46,332,034.62	309
2000 - Classified Salaries	15,543,586.80	311	707,194.21	313	14,836,392.59	315	1,943,331.37		317	12,893,061.22	319
3000 - Employee Benefits (Excluding 3800)	18,643,154.46	321	390,482.87	323	18,252,671.59	325	956,574.22		327	17,296,097.37	329
4000 - Books, Supplies Equip Replace. (6500)	4,503,989.08	331	271,520.00	333	4,232,469.08	335	1,326,232.54		337	2,906,236.54	339
5000 - Services . . . & 7300 - Indirect Costs	6,044,644.84	341	74,524.66	343	5,970,120.18	345	1,256,168.66		347	4,713,951.52	349
TOTAL					89,842,722.42	365			TOTAL	84,141,381.27	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object	EDP No.
1. Teacher Salaries as Per EC 41011.	1100	375
2. Salaries of Instructional Aides Per EC 41011.	2100	380
3. STRS	3101 & 3102	382
4. PERS	3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).	3401 & 3402	385
7. Unemployment Insurance	3501 & 3502	390
8. Workers' Compensation Insurance	3601 & 3602	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	396
10. Other Benefits (EC 22310)	3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.		0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).		0.00
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*		396
14. TOTAL SALARIES AND BENEFITS.		51,836,266.20
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.		61.61%
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)	61.61%
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)	84,141,381.27
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	42,364,188.00	836,154.00	43,200,342.00		1,520,000.00	41,680,342.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	108,263.27		108,263.27		26,165.99	82,097.28	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	3,269,342.37	3,643.00	3,272,985.37		1,375,913.97	1,897,071.40	
Net OPEB Obligation	5,771,463.00	(3,058.87)	5,768,404.13		1,315,714.28	4,452,689.85	
Compensated Absences Payable	740,322.08		740,322.08	112,027.90		852,349.98	
Governmental activities long-term liabilities	52,253,578.72	836,738.13	53,090,316.85	112,027.90	4,237,794.24	48,964,550.51	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2010-11 Actual			2011-12 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	63,199,832.03		63,199,832.03			64,961,070.41
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	11,877.20		11,877.20			11,909.69
	Adjustments to 2010-11			Adjustments to 2011-12		
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 (2011-12 data should tie to Principal Apportionment Attendance Software reports)	2011-12 P2 Report			2012-13 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	11,909.69		11,909.69	11,906.14		11,906.14
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)			11,909.69			11,906.14
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			11,909.69			11,906.14
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2011-12 Actual			2012-13 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	217,493.54		217,493.54	217,904.00		217,904.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	21,650,993.76		21,650,993.76	21,701,541.00		21,701,541.00
5. Unsecured Roll Taxes (Object 8042)	751,743.17		751,743.17	744,323.00		744,323.00
6. Prior Years' Taxes (Object 8043)	2,847.28		2,847.28	1,110.00		1,110.00
7. Supplemental Taxes (Object 8044)	429,908.18		429,908.18	378,378.00		378,378.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(2,466,478.00)		(2,466,478.00)	(2,425,834.00)		(2,425,834.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	149,197.73		149,197.73	41,411.00		41,411.00
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)	20,735,705.66	0.00	20,735,705.66	20,658,833.00	0.00	20,658,833.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	20,735,705.66	0.00	20,735,705.66	20,658,833.00	0.00	20,658,833.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from obj. 3301 & 3302; do not include negotiated amounts)			910,413.93			914,018.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			910,413.93			914,018.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	39,081,367.00		39,081,367.00	34,246,518.00		34,246,518.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	8,485.00		8,485.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**			0.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8015)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	2,915,262.00		2,915,262.00	2,915,262.00		2,915,262.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	42,005,114.00	0.00	42,005,114.00	37,161,780.00	0.00	37,161,780.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	6,779.00		6,779.00	6,853.00		6,853.00
38. TOTAL STATE AID (Lines C36 plus C37)	42,011,893.00	0.00	42,011,893.00	37,168,633.00	0.00	37,168,633.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	90,097,166.55		90,097,166.55	82,757,975.00		82,757,975.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	148,954.43		148,954.43	155,000.00		155,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			63,199,832.03			64,961,070.41
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0027			0.9997
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			64,961,070.41			67,389,879.73
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			20,735,705.66			20,658,833.00
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)			1,429,162.80			1,428,736.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			42,011,893.00			37,168,633.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			42,011,893.00			37,168,633.00
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])			103,910.16			108,510.10
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			20,839,615.82			20,767,343.10
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			42,011,893.00			37,168,633.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			20,839,615.82			
b. State Subventions (Line D8)			42,011,893.00			
c. Less: Excluded Appropriations (Line C23)			910,413.93			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			61,941,094.89			

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2011-12 Actual			2012-13 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			64,961,070.41			67,389,879.73
12. Appropriations Subject to the Limit (Line D9d)			61,941,094.89			

* 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.

Robyn Adams
Gann Contact Person

619-668-5700 ext 6430
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,854,321.08
- 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) 77,965,877.38

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) 3.66%

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)	2,968,226.54
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	709,812.47
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	32,122.50
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)	281,091.44
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)	3,991,252.95
9. Carry-Forward Adjustment (Part IV, Line F)	(238,157.35)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	3,753,095.60

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	57,799,879.73
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,722,044.92
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,768,272.02
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	122,913.74
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,280,297.62
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	449,679.06
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)	357.74
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	7,399,002.65
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)	599,548.79
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,394,433.85
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)	93,536,430.12

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) 4.27%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)
(Line A10 divided by Line B18) 4.01%

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>3,991,252.95</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(175,784.89)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(190,570.85)</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 (4.13%) 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 (4.13%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.13%) times Part III, Line B18); zero if positive	<u>(238,157.35)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(238,157.35)</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>4.01%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-119,078.68) is applied to the current year calculation and the remainder (\$-119,078.67) is deferred to one or more future years:	<u>4.14%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-79,385.78) is applied to the current year calculation and the remainder (\$-158,771.57) is deferred to one or more future years:	<u>4.18%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(238,157.35)</u>

Approved indirect cost rate: 4.13%
Highest rate used in any program: 4.13%

<u>Fund</u>	<u>Resource</u>	<u>Eligible Expenditures (Objects 1000-5999 except Object 5100)</u>	<u>Indirect Costs Charged (Objects 7310 and 7350)</u>	<u>Rate Used</u>
01	3010	2,052,827.80	84,781.79	4.13%
01	3185	430,156.34	17,765.46	4.13%
01	4035	523,986.73	21,367.98	4.08%
01	4047	6,024.12	248.79	4.13%
01	4201	34,380.11	1,419.89	4.13%
01	4203	350,161.79	7,003.23	2.00%
01	5630	24,894.62	581.00	2.33%
01	6250	192,026.54	7,930.68	4.13%
01	6510	861,828.64	35,272.08	4.09%
01	6520	16,857.28	696.20	4.13%
01	7090	1,225,492.43	36,764.77	3.00%
01	7091	322,428.59	10,365.61	3.21%
01	9010	1,533,895.12	63,349.85	4.13%
12	5025	48,927.30	2,020.70	4.13%
12	6052	2,401.00	99.00	4.12%
12	6105	547,743.49	22,621.80	4.13%
13	5310	5,385,780.41	219,929.90	4.08%
13	9010	8,653.44	357.38	4.13%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	1,851,769.93		0.00	1,851,769.93
2. State Lottery Revenue	8560	1,499,382.41		353,875.17	1,853,257.58
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	(2,863,400.16)	2,863,400.16		0.00
6. Total Available (Sum Lines A1 through A5)		487,752.18	2,863,400.16	353,875.17	3,705,027.51
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	487,752.18	2,863,400.16	353,875.17	3,705,027.51
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)		487,752.18	2,863,400.16	353,875.17	3,705,027.51
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
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			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	92,480,367.34
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	6,906,226.94
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,269,727.40
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	797,060.44
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	224,555.04
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	128,282.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	160,990.17
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				2,580,615.05
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	475,019.88
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)				83,468,545.23
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				83,468,545.23

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		11,951.00
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)		11,951.00
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		11,951.00
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,984.23
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	81,250,126.89	6,828.56
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)	81,250,126.89	6,828.56
B. Required effort (Line A.2 times 90%)	73,125,114.20	6,145.70
C. Current year expenditures (Line I.G and Line II.F)	83,468,545.23	6,984.23
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	33,237.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				33,237.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	83,468,545.23	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,984.23
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

	----- Teacher Full-Time Equivalents -----			----- Classroom Units -----			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	FT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0090 and 9000 (will be allocated based on factors input)	9.19	0.00	1,570.86	0.00	7,694,086.08	0.00	1,480,932.24
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten							
1110 Regular Education, K-12	559.55		50.00		879.46		997.00
3100 Alternative Schools							
3200 Continuation Schools							
3300 Independent Study Centers							
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	100.45				250.54		243.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	660.00	0.00	50.00	0.00	1,130.00	0.00	1,240.00

Goal	Program/Activity	Direct Costs			Subtotal (col. 1 + 2) Column 3	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					
Instructional Goals								
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K-12	58,837,063.70	7,180,473.77	66,017,537.47	3,049,813.35			69,067,350.82
3100	Alternative Schools	0.00	0.00	0.00	0.00			0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00			0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00			0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00			0.00
3550	Community Day Schools	244,538.06	0.00	244,538.06	11,296.93			255,834.99
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00			0.00
3800	Vocational Education	0.00	0.00	0.00	0.00			0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00			0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00			0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00			0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00			0.00
4760	Bilingual	397,096.30	0.00	397,096.30	18,344.66			415,440.96
4850	Migrant Education	0.00	0.00	0.00	0.00			0.00
5000-5999	Special Education	17,632,914.45	1,996,124.60	19,629,039.05	906,803.06			20,535,842.11
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00			0.00
Other Goals								
7110	Nonagency - Educational	1,259,617.61	0.00	1,259,617.61	58,190.58			1,317,808.19
7150	Nonagency - Other	0.00	0.00	0.00	0.00			0.00
8100	Community Services	117,959.01	0.00	117,959.01	5,449.35			123,408.36
8500	Child Care and Development Services	0.00	0.00	0.00	0.00			0.00
Other Costs								
----	Food Services					30.69		30.69
----	Enterprise					0.00		0.00
----	Facilities Acquisition & Construction					379,938.83		379,938.83
----	Other Outgo					352,837.04		352,837.04
Other Funds								
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	276,904.12			276,904.12
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(245,028.78)			(245,028.78)
----	Total General Fund and Charter Schools Funds Expenditures	78,489,189.13	9,176,598.37	87,665,787.50	4,081,773.27	732,806.56		92,480,367.33

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

Goal	Type of Program	Instruction (Functions 1000- 1999)	Instructional Supervision and Administration (Functions 2100- 2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420- 2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110- 3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000- 4999)	Community Services (Functions 5000- 5999)	General Administration (Functions 7000- 7999, except 7210)*	Plant Maintenance and Operations (Functions 8100- 8400)	Facilities Rents and Leases (Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	45,914,640.16	2,218,584.93	2,060,890.80	5,739,993.46	2,903,154.35	0.00	0.00	0.00	0.00	0.00	0.00	58,837,063.70
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	244,538.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	244,538.06
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4760	Bilingual	248,717.73	34,937.33	46,393.46	0.00	67,047.78	0.00	0.00	0.00	0.00	0.00	0.00	397,096.30
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	11,645,706.05	636,162.38	0.00	0.00	3,450,305.40	1,776,256.67	122,913.74	0.00	0.00	1,570.21	0.00	17,632,914.45
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,259,617.61	0.00	0.00	0.00	1,259,617.61
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00	97,279.00	0.00	0.00	20,680.01	0.00	0.00	0.00	117,959.01
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		58,053,602.00	2,889,684.64	2,107,084.26	5,739,993.46	6,517,786.53	1,776,256.67	122,913.74	1,280,297.62	0.00	1,570.21	0.00	78,489,189.13

* Functions 7100-7199 for goals 8100 and 8500

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K-12	1,578.65	5,988,177.83	1,190,717.29	7,180,473.77
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	0.00	0.00	0.00	0.00
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	1.40	1,705,908.25	290,214.95	1,996,124.60
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		1,580.05	7,694,086.08	1,480,932.24	9,176,598.37

Unaudited Actuals
2011-12
Program Cost Report
Schedule of Central Administration Costs (CAC)

La Mesa-Spring Valley
San Diego County

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	449,679.06
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	32,122.50
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	2,968,584.28
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	876,416.22
5	Total Central Administration Costs in General Fund and Charter Schools Funds	4,326,802.06
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	78,489,189.13
2	Total Allocated Costs (from Form PCR, Column 2, Total)	9,176,598.37
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	87,665,787.50
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)	599,548.79
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	5,394,433.85
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	5,993,982.64
D. Total Direct Charged and Allocated Costs (B3 + C5)		93,659,770.14
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		4.62%

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 6500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	30.69				30.69
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			379,938.83		379,938.83
Other Outgo (Objects 1000-7999)				352,837.04	352,837.04
Total Other Costs	30.69	0.00	379,938.83	352,837.04	732,806.56

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,083.05	6,220.05
2. Inflation Increase	0041	137.00	203.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,220.05	6,423.05
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,220.05	6,423.05
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	8.35	8.62
c. Revenue Limit ADA	0033	11,911.40	11,906.14
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	74,188,963.76	76,576,363.45
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	74,188,963.76	76,576,363.45
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	58,904,553.45	59,521,275.78
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,107,796.00	763,167.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	222,512.00	156,275.00
22. PERS Safety Adjustment/SFUUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	885,284.00	606,892.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	59,789,837.45	60,128,167.78

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	20,701,692.00	20,624,820.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,701,692.00	20,624,820.00
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	39,088,145.45	39,503,347.78
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	6,779.00	6,853.00
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	---		(5,249,977.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(6,779.00)	(5,256,830.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	39,081,366.45	34,246,517.78
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	39,081,366.45	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	167,094.00	167,094.00
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	267,774.00	267,774.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	22,910.00	22,910.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									1,560
	TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	413,420.46	0.00	0.00	375,425.37	831,039.95	1,423,051.29	4,080,171.91		7,123,108.38
2000-2999	Classified Salaries	1,141,812.86	0.00	0.00	263,874.62	266,498.45	1,007,394.35	1,452,222.16		4,131,802.44
3000-3999	Employee Benefits	695,948.84	0.00	0.00	244,575.84	334,103.62	924,926.84	1,881,375.59		4,080,930.74
4000-4999	Books and Supplies	9,706.38	0.00	0.00	30,432.45	89,303.47	63,923.06	125,328.59		318,693.95
5000-5999	Services and Other Operating Expenditures	337,856.65	0.00	0.00	11,924.48	5,946.28	1,094,222.89	528,428.88		1,978,378.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	24,487.93		24,487.93
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	2,598,745.19	0.00	0.00	926,232.76	1,526,891.15	4,513,518.33	8,092,014.95	0.00	17,657,402.38
7310	Transfers of Indirect Costs	35,272.08	0.00	0.00	0.00	0.00	0.00	696.20		35,968.28
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	1,996,124.58	0.00	0.00	0.00	0.00	0.00	0.00		1,996,124.58
	Total Indirect Costs and PCR Allocations	2,031,396.66	0.00	0.00	0.00	0.00	0.00	696.20	0.00	2,032,092.86
	TOTAL COSTS	4,630,141.85	0.00	0.00	926,232.76	1,526,891.15	4,513,518.33	8,092,711.15	0.00	19,689,495.24
	FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3030, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)									
1000-1999	Certificated Salaries	2,716.25	0.00	0.00	0.00	94,482.34	29,156.64	100,258.57		226,613.80
2000-2999	Classified Salaries	3,773.34	0.00	0.00	0.00	204,255.86	536,324.97	791,896.16		1,536,250.33
3000-3999	Employee Benefits	1,200.46	0.00	0.00	0.00	115,257.07	312,326.46	485,009.02		913,793.01
4000-4999	Books and Supplies	1,888.52	0.00	0.00	0.14	89,058.44	41,602.73	91,055.82		223,605.65
5000-5999	Services and Other Operating Expenditures	983.00	0.00	0.00	0.00	5,037.57	68,017.50	9,199.16		83,237.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	24,487.93		24,487.93
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	10,561.57	0.00	0.00	0.14	508,091.28	987,428.30	1,501,906.66	0.00	3,007,987.95
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 OBJECT 8980	10,561.57	0.00	0.00	0.14	508,091.28	987,428.30	1,501,906.66	0.00	3,007,987.95
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,007,987.95

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	410,704.21	0.00	0.00	375,425.37	736,557.01	1,393,894.65	3,979,913.34		6,896,494.58
2000-2999	Classified Salaries	1,138,039.52	0.00	0.00	283,874.62	62,242.59	471,069.38	660,326.00		2,595,552.11
3000-3999	Employee Benefits	694,748.38	0.00	0.00	244,575.84	218,846.55	612,600.48	1,396,366.48		3,167,137.73
4000-4999	Books and Supplies	7,817.86	0.00	0.00	30,432.31	245.03	22,320.33	34,272.77		95,088.30
5000-5999	Services and Other Operating Expenditures	336,873.65	0.00	0.00	11,924.48	908.69	1,026,205.19	519,229.70		1,895,141.71
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,588,183.62	0.00	0.00	926,232.62	1,018,799.87	3,526,090.03	6,590,108.29	0.00	14,649,414.43
7310	Transfers of Indirect Costs	35,272.08	0.00	0.00	0.00	0.00	0.00	696.20		35,968.28
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	1,996,124.58	0.00	0.00	0.00	0.00	0.00	696.20		1,996,124.58
	Total Indirect Costs and PCR Allocations	2,031,396.66	0.00	0.00	0.00	0.00	0.00	696.20	0.00	2,032,092.86
	TOTAL BEFORE OBJECT 8980	4,619,580.28	0.00	0.00	926,232.62	1,018,799.87	3,526,090.03	6,590,804.49	0.00	16,681,507.29
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	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	35,166.82	0.00	0.00	104.36	24,083.45	63,043.03	129,898.82		252,296.48
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	35,166.82	0.00	0.00	104.36	24,083.45	63,043.03	129,898.82	0.00	252,296.48
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	35,166.82	0.00	0.00	104.36	24,083.45	63,043.03	129,898.82	0.00	252,296.48
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									0.00
TOTAL COSTS										
										1,728,229.00
										0.00
										5,233,417.65
										7,213,943.13

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

2010-11 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	16,642,410.45	5,773,339.97
2. Enter audit adjustments of 2010-11 special education expenditures from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		

3. Enter restatements of 2011-12 special education beginning fund balances from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		

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

5. 2010-11 Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines 1 through 4)	16,642,410.45	5,773,339.97
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet	<u>1,502.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)	<u> </u>	

3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)	1,502.00	

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 2011-12 Expenditures by LEA (LE-CY) and the 2010-11 Expenditures by LEA (LE-PY) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

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

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

- Combined state and local expenditures
- Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East County (PC)

SECTION 2

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

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

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	2,391,566.00	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	2,419,370.00	
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	358,734.90 (b)	

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

THIS SECTION IS NOT APPLICABLE!		
If (b) is less than (a).		
Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).	_____ (e)	_____
Available to set aside for EIS (line (b) minus line (e), zero if negative)	358,734.90 (f)	

SELPA: East County (PC)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2011-12 (LE-CY Worksheet)	Actual Expenditures FY 2010-11 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	19,689,495.24		
2. Less: Expenditures paid from federal sources	3,007,987.95		
3. Expenditures paid from state and local sources	16,681,507.29	16,642,410.45	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	16,681,507.29	16,642,410.45	39,096.84
4. Special education unduplicated pupil count	1,560	1,502	
5. Per capita state and local expenditures (A3/A4)	10,693.27	11,080.17	(386.90)

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:

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

	FY 2011-12	FY 2010-11	Difference
a. Expenditures paid from local sources	7,213,943.13	5,773,339.97	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	7,213,943.13	5,773,339.97	1,440,603.16
b. Per capita local expenditures (B1a/A4)	4,624.32	3,843.77	780.55

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.

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

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

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

Robyn Adams
Contact Name

619-668-5700 ext 6430
Telephone Number

Director of Fiscal Services
Title

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

UNAUDITED ACTUALS
Special Education Maintenance of Effort
2012-13 Budget vs. 2011-12 Actual Comparison
2012-13 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonservely Disabled (Goal 5770)	Adjustments*	Total
	UNDULICATED PUPIL COUNT									12
	TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)									
1000-1999	Certificated Salaries	503,330.00	0.00	0.00	331,267.00	771,136.00	1,372,170.00	4,047,338.00		7,025,241.00
2000-2999	Classified Salaries	1,104,785.00	0.00	0.00	236,636.00	230,871.00	828,314.00	1,374,499.00		3,775,105.00
3000-3999	Employee Benefits	680,688.00	0.00	0.00	228,569.00	306,500.00	794,593.00	1,745,649.00		3,765,999.00
4000-4999	Books and Supplies	12,143.00	0.00	0.00	37,389.00	27,823.00	232,701.00	35,720.00		345,776.00
5000-5999	Services and Other Operating Expenditures	275,814.00	0.00	0.00	19,078.00	0.00	932,582.00	343,726.00		1,571,200.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,576,760.00	0.00	0.00	852,939.00	1,336,330.00	4,160,360.00	7,546,932.00	0.00	16,479,321.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	683.00		683.00
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	683.00	0.00	683.00
	TOTAL COSTS	2,576,760.00	0.00	0.00	852,939.00	1,336,330.00	4,160,360.00	7,547,615.00	0.00	16,474,004.00
	STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)									
1000-1999	Certificated Salaries	503,330.00	0.00	0.00	331,267.00	694,111.00	1,372,170.00	4,047,338.00		6,948,216.00
2000-2999	Classified Salaries	1,104,785.00	0.00	0.00	236,636.00	212,254.00	339,174.00	704,492.00		2,406,341.00
3000-3999	Employee Benefits	680,688.00	0.00	0.00	228,569.00	174,119.00	499,802.00	1,307,250.00		2,890,428.00
4000-4999	Books and Supplies	12,143.00	0.00	0.00	37,389.00	0.00	10,882.00	35,720.00		96,134.00
5000-5999	Services and Other Operating Expenditures	275,814.00	0.00	0.00	19,078.00	0.00	837,606.00	343,726.00		1,476,224.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,576,760.00	0.00	0.00	852,939.00	889,484.00	3,059,634.00	6,438,526.00	0.00	13,817,343.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	683.00		683.00
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	683.00	0.00	683.00
	TOTAL BEFORE OBJECT 8980	2,576,760.00	0.00	0.00	852,939.00	889,484.00	3,059,634.00	6,439,209.00	0.00	13,818,026.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00

Unaudited Actuals
Special Education Maintenance of Effort
2012-13 Budget vs. 2011-12 Actual Comparison
2012-13 Budget by LEA (LB-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									1,729,140.00
										0.00
										4,905,304.00
										6,634,444.00

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

Special Education Maintenance of Effort
2012-13 Budget vs. 2011-12 Actual Comparison
2011-12 Expenditures by LEA (LE-B)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	413,420.46	0.00	0.00	375,425.37	831,039.35	1,423,051.29	4,080,171.91		7,123,108.38
2000-2999	Classified Salaries	1,141,812.86	0.00	0.00	263,874.62	266,498.45	1,007,394.35	1,452,222.16		4,131,802.44
3000-3999	Employee Benefits	695,948.94	0.00	0.00	244,575.84	334,103.62	924,926.94	1,881,375.50		4,080,930.74
4000-4999	Books and Supplies	9,706.38	0.00	0.00	30,432.45	89,303.47	63,923.06	125,328.59		318,693.95
5000-5999	Services and Other Operating Expenditures	337,856.65	0.00	0.00	11,924.48	5,946.26	1,094,222.69	528,428.86		1,978,376.94
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	24,487.93		24,487.93
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	2,588,745.19	0.00	0.00	926,232.76	1,526,891.15	4,513,518.33	8,092,014.95	0.00	17,657,402.38
7310	Transfers of Indirect Costs	35,272.08	0.00	0.00	0.00	0.00	0.00	696.20		35,968.28
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)	1,996,124.35	0.00	0.00	0.00	0.00	0.00	0.00		1,996,124.35
	Total Indirect Costs	35,272.08	0.00	0.00	0.00	0.00	0.00	696.20	0.00	35,968.28
	TOTAL COSTS	2,634,017.27	0.00	0.00	926,232.76	1,526,891.15	4,513,518.33	8,092,711.15	0.00	17,693,370.66
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	2,716.25	0.00	0.00	0.00	94,482.34	29,156.64	100,258.57		226,613.80
2000-2999	Classified Salaries	3,773.34	0.00	0.00	0.00	204,255.86	536,324.97	791,896.16		1,536,250.33
3000-3999	Employee Benefits	1,200.46	0.00	0.00	0.00	115,257.07	312,326.46	485,009.02		913,793.01
4000-4999	Books and Supplies	1,888.52	0.00	0.00	0.14	89,059.44	41,602.73	91,055.82		223,605.65
5000-5999	Services and Other Operating Expenditures	983.00	0.00	0.00	0.00	5,037.57	68,017.50	9,189.16		83,237.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	24,487.93		24,487.93
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	10,561.57	0.00	0.00	0.14	508,091.28	987,428.30	1,501,906.66	0.00	3,007,987.95
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 OBJECT 8980	10,561.57	0.00	0.00	0.14	508,091.28	987,428.30	1,501,906.66	0.00	3,007,987.95
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									3,007,987.95

Special Education Maintenance of Effort
2012-13 Budget vs. 2011-12 Actual Comparison
2011-12 Expenditures by LEA (LE-B)

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)		410,704.21	0.00	0.00	375,425.37	736,557.01	1,393,894.65	3,979,913.34		6,896,494.58
1000-1999	Certificated Salaries	1,138,039.52	0.00	0.00	263,874.62	62,242.59	471,069.38	660,328.00		2,595,552.11
2000-2999	Employee Benefits	694,748.38	0.00	0.00	244,575.84	218,846.55	612,600.48	1,396,366.48		3,167,137.73
3000-3999	Books and Supplies	7,817.86	0.00	0.00	30,432.31	245.03	22,320.33	34,272.77		95,088.30
4000-4999	Services and Other Operating Expenditures	335,873.65	0.00	0.00	11,924.48	908.69	1,026,205.19	519,229.70		1,895,141.71
5000-5999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Total Direct Costs	2,568,183.62	0.00	0.00	926,232.62	1,018,799.87	3,526,090.03	6,590,108.29	0.00	14,649,414.43
7310	Transfers of Indirect Costs	35,272.08	0.00	0.00	0.00	0.00	0.00	696.20		35,968.28
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	35,272.08	0.00	0.00	0.00	0.00	0.00	696.20		35,968.28
	TOTAL BEFORE OBJECT 8980	2,623,455.70	0.00	0.00	926,232.62	1,018,799.87	3,526,090.03	6,590,804.49	0.00	14,685,382.71
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Employee Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	35,166.82	0.00	0.00	104.36	24,083.45	63,043.03	129,898.82		252,296.48
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	35,166.82	0.00	0.00	104.36	24,083.45	63,043.03	129,898.82	0.00	252,296.48
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	35,166.82	0.00	0.00	104.36	24,083.45	63,043.03	129,898.82	0.00	252,296.48
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									1,728,229.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals, resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									5,233,417.65
	TOTAL COSTS									7,213,943.13

* 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 2012-13 Budget by LEA (LB-B) and the 2011-12 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: East County (PC)

SECTION 2

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

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

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

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

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

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

SELPA: East County (PC)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Budgeted Amounts FY 2012-13 (LB-B Worksheet)</u>	<u>Actual Expenditures FY 2011-12 (LE-B Worksheet)</u>	<u>Difference (A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	16,474,004.00		
2. Less: Expenditures paid from federal sources	2,655,978.00		
3. Expenditures paid from state and local sources	13,818,026.00	14,685,382.71	
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	13,818,026.00	14,685,382.71	(867,356.71)
4. Special education unduplicated pupil count	12	1,560	
5. Per capita state and local expenditures (A3/A4)	1,151,502.17	9,413.71	1,142,088.46

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:

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 2012-13	Actual FY 2011-12	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	Budget FY 2012-13	Base FY 2009-10	Difference
a. Expenditures paid from local sources	6,634,444.00	2,061,402.98	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	6,634,444.00	2,061,402.98	4,573,041.02
b. Special education unduplicated pupil count	12	1,519	
c. Per capita local expenditures (B2a/B2b)	552,870.33	1,357.08	551,513.25

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

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2012-13 MOE requirement and make the selection on Page 1.

Robyn Adams
Contact Name

619-668-5700 ext 6430
Telephone Number

Director Fiscal Services
Title

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(517,819.50)	0.00	(245,028.78)	851,810.30	128,282.00		
Other Sources/Uses Detail							330,725.22	4,307.00
Fund Reconciliation								
09 CHARTER SCHOOLS SPECIAL REVENUE 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								
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	8,428.64	0.00	24,741.50	0.00	0.00	0.00		
Other Sources/Uses Detail							0.00	13,957.00
Fund Reconciliation								
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(50,899.56)	220,287.28	0.00	0.00	645.25		
Other Sources/Uses Detail							3,178.80	536,640.17
Fund Reconciliation								
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail					128,282.00	51,601.00		
Other Sources/Uses Detail							0.00	86.00
Fund Reconciliation								
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
21 BUILDING FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
25 CAPITAL FACILITIES FUND								
Expenditure Detail	3,388.26	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	1,704.26
Fund Reconciliation								
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00			0.00	799,564.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00			0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
53 TAX OVERRIDE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
56 DEBT SERVICE FUND								
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00		0.00		
Other Sources/Uses Detail							0.00	0.00
Fund Reconciliation								
61 CAFETERIA 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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	556,902.16	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							266,707.00	43,916.59
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	568,719.06	(668,719.06)	245,028.78	(245,028.78)	980,092.30	980,092.25	600,611.02	600,611.02

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	15.0	22.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	997.0	243.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	125.0	243.0
C. ENTER total number of miles driven to/from school	021/022	188,250.0	339,197.0
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)		1,299,596.57	1,551,126.75
B. Books & Supplies (Objects 4200, 4300, and 4400)		432,152.30	1,183.85
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		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		22.00	0.00
3. Insurance (Objects 5400 and 5450)		13,743.42	15,890.38
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		2,105.04	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(569,019.82)	179,034.94
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		74,560.02	0.00
7. Communications (Object 5900)		44.00	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)		6,734.11	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	1,259,937.64	1,747,235.92
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	1,259,937.64	1,747,235.92
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)		9,503.00	2,575.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	1,250,434.64	1,744,660.92
K. Indirect Costs (Approved indirect cost rate of 4.13% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		51,757.31	72,160.84
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,302,191.95	1,816,821.76

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,302,191.95	1,816,821.76
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1			
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		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	
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	1,302,191.95	1,816,821.76
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	6.917	5.356
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,306.110	7,476.633
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	1,302,191.95	1,816,821.76
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	163,263.79	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Robyn Adams

Title: Director Fiscal Services

Agency: La Mesa-Spring Valley School District

Phone Number/Ext: 619-668-5700 ext 6430

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

