Board Office Use: Le	gislative File Info.
File ID Number	11-2108
Introduction Date	9-6-11
Enactment Number	
Enactment Date	



Community Schools, Thriving Students

Memo

To

Board of Education

From

Tony Smith, Ph.D., Superintendent

By: Maria Santos, Deputy Superintendent, Instruction, Leadership &

Equity-in-Action

Vernon Hal, Deputy Superintendent, Business & Operations

Board Meeting Date (To be completed by

Procurement)

September 14, 2011

Subject

Resolution No. 1112-0041- Annual Statement of All Receipts and Expenditures

of the District - 2010-2011 Fiscal Year (Unaudited)

Action Requested

Approval by the Board of Education of Resolution No. 1112-0041 - Annual Statement of All Receipts and Expenditures of the District for the 2010-2011 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.

Background

The Governing Board of each school district shall certify and file the Annual Statement of All Receipts and Expenditures of the District for the preceding fiscal year with the county superintendent of schools on or before September 15 annually. The Statement shall be on the applicable forms prescribed by the Superintendent of Public Instruction, as per Education Code 42100.

Discussion

In an effort to provide District constituents the Annual Statement of All Receipts and Expenditures of the District for the 2010-2011 Fiscal Year (Unaudited Actuals) Report in lay terms, attached hereto, is a summary of the report.

Recommendation

Approval by the Board of Education of Resolution No. 1112-0041 - Annual Statement of All Receipts and Expenditures of the District for the 2010-2011 Fiscal Year (Unaudited Actuals), (aka, Closing of the Books), and approval to file said Statement with the Alameda County Superintendent of Schools.

2000 2010 Unavidited Actuals School District Cartification

FORM CA	2009-2010 Unaudited Actuals School District Certification
Form 01	General Fund — Unrestricted and Restricted Expenditures By
	Object
Form 11	Adult Education Fund Expenditures By Object
Form 12	Child Development Fund Expenditures By Object
Form 13	Cafeteria Special Revenue Fund Expenditures By Object
Form 14	Deferred Maintenance Fund Expenditures By Object
Form 17	Special Reserve Fund for Other Than Capital Outlay Projects
	Expenditures By Object

Form 21	Building Fund Expenditures By Object
Form 25	Capital Facilities Fund Expenditures By Object
Form 30	State School Building Lease-Purchase Fund Expenditures By
	Object
Form 35	County Facilities Fund Expenditures By Object
Form 40	Special Reserve Fund for Capital Outlay Projects Expenditures By
	Object
Form 51	Bond Interest and Redemption Fund Expenditures By Object
Form 53	Tax Override Fund Expenditures By Object
Form 56	Debt Service Fund
Form 67	Self -Insurance Fund
Form A	Average Daily Attendance
Form CEA	Current Expenses Formula - Minimum Classroom Compensation
Form GANN	School District Appropriations Limit Calculation
Form RL	Revenue Limit Summary

Attachments

- District Report
- Resolution No. 1112-0041 Annual Statement of All Receipts and Expenditures of the District for the 2010-2011 Fiscal Year
- Power Point Presentation

RESOLUTION OF THE BOARD OF EDUCATION OF OAKLAND UNIFIED SCHOOL DISTRICT

Resolution No. 1112-0041

2010-11 Annual Statement of All Receipts and Expenditures of the District (Unaudited Actuals), (aka, Closing of the Books)

WHEREAS, Education Code Section 42100 requires that the governing board of each school district shall approve the Annual Statement of All Receipts and Expenditures of the District (Unaudited Actuals) for the proceeding year; and

WHEREAS, Education Code Section 42100 also requires that the approved statement be filed with the County Superintendent of Schools,

NOW, THEREFORE, BE IT RESOLVED that the Board of Education of the Oakland Unified School District hereby approves the Annual Statement of All Receipts and Expenditures of the District for Fiscal Year 2010-2011 (Unaudited Actuals), attached hereto; and

BE IT FURTHER RESOLVED that the Board of Education hereby authorizes the submission of said Statement to the Alameda County of Superintendent of Schools.

Ayes: Nays: Abstained: Absent: I hereby certify that the foregoing is a full, true, and correct copy of a Resolution approved at a publicly noticed Regular Meeting of the Board of Education of the Oakland Unified School District held on September 14, 2011. Edgar Rakestraw, Jr. Secretary, Board of Education



Unaudited Actuals Closing of the Books Financial Report 2010-2011 Fiscal Year

Prepared for Board of Education Meeting September 14, 2011

Form CA – 2010-11 Unaudited Actuals School District Certification

Oakland Unified Alameda County

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

01 61259 0000000 Form CA

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

		Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation	Value 50.48%
	Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school	00.4070
	districts or future apportionments may be affected. (EC 41372)	
	CEA Deficiency Amount	\$15,331,194.59
	Applicable to districts not exempt from the requirement and not meeting the minimum classroom	
	compensation percentage - see Form CEA for further details.	
CORR	Total Cost for Adults in Correctional Facilities	
CORR	If the amount received for this program exceeds actual costs, the next apportionment	
	is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
DAY	Excess Program Revenues	ges I
	Must spend 90% of revenues on direct instructional and documented support costs (EC 48660.2[b]). A positive	
	number here indicates that less than 90% was spent, subjecting the next apportionment to reduction.	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1	\$0.00
	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.	
	,	
	Adjusted Appropriations Limit	\$383,804,945.01
	Appropriations Subject to Limit	\$224,484,511.87
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to	
	Limit pursuant to Government Code Section 7906 and EC 42132.	
100	Bulliotics Burns and Indianate Cont. Buts	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2012-13, subject to CDE approval	4.57%
	Fixed-with-carry-lorward indirect cost rate for use in 2012-13, subject to CDE approval	A.
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination	MOE Met
	If MOE Not Met, the 2012-13 apportionment may be reduced by the lesser of the following two percentages:	
1	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
1		
TRAN	Approved Transportation Expense - Home-to-School	\$3,489,899.97
1	Approved Transportation Expense - SD/OI	\$7,807,024.95
i	For each of these programs, if the amount received exceeds actual costs, the next apportionment is	1
	subject to reduction (EC 41851.5[c]).	

UNAUDITED ACTUAL FINANCIAL REPORT:	
To the County Superintendent of Schools:	
2010-11 UNAUDITED ACTUAL FINANCIAL REPO with Education Code Section 41010 and is hereby a the school district pursuant to Education Code Section	approved and filed by the governing board o
Signed Clerk/Secretary of the Governing Board (Original signature required)	Date of Meeting: Sep 14, 2011
To the Superintendent of Public Instruction:	
2010-11 UNAUDITED ACTUAL FINANCIAL REPO by the County Superintendent of Schools pursuant	
Signed	Date:
County Superintendent/Designee (Original signature required)	
For additional information on the unaudited actual r	reports, please contact:
For County Office of Education:	For School District:
Marianne England	Vernon Hal
Name	Maria
	Name
Director Business Advisory Services	Deputy Superintendant
Title	Deputy Superintendant Title
Title (510) 670-4258	Deputy Superintendant Title (510) 879-4628
Title (510) 670-4258 Telephone	Deputy Superintendant Title (510) 879-4628 Telephone
Title (510) 670-4258 Telephone mengland@acoe.org	Deputy Superintendant Title (510) 879-4628 Telephone vernon.hal@ousd.k12.ca.us
Title (510) 670-4258 Telephone	Deputy Superintendant Title (510) 879-4628 Telephone
Title (510) 670-4258 Telephone mengland@acoe.org E-mail Address SELECTION OF BUDGET ADOPTION CYCLE: Pursuant to Education Code Section 42127(i), this	Deputy Superintendant Title (510) 879-4628 Telephone vernon.hal@ousd.k12.ca.us E-mail Address
Title (510) 670-4258 Telephone mengland@acoe.org E-mail Address SELECTION OF BUDGET ADOPTION CYCLE:	Deputy Superintendant Title (510) 879-4628 Telephone vernon.hal@ousd.k12.ca.us E-mail Address

Form 01 – General Fund/Unrestricted and Restricted Expenditures

			2010	-11 Unaudited Actua	ıls	2011-12 Budget			
Description R		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources	80	010-8099	184,528,088.10	10,026,376.72	194,554,464.82	183,315,681.00	10,367,142.00	193,682,823.00	-0.4%
2) Federal Revenue	8	100-8299	28,089.91	66,361,556.52	66,389,646.43	99,328.00	53,327,015.41	53,426,343.41	-19.5%
3) Other State Revenue	8:	300-8599	64,450,118.66	57,763,725.44	122,213,844.10	62,175,058.48	59,097,180.03	121,272,238.51	-0.89
4) Other Local Revenue	86	600-8799	30,394,933.09	10,137,163.15	40,532,096.24	27,730,358.25	7,395,624.93	35,125,983.18	13.39
5) TOTAL, REVENUES			279,401,229.76	144,288,821.83	423,690,051.59	273,320,425.73	130,186,962.37	403,507,388.10	4.8%
B. EXPENDITURES									
1) Certificated Salaries	10	000-1999	105,813,309.01	50,079,716.33	155,893,025.34	102,048,432.02	44,852,562.86	146,900,994.88	5.8%
2) Classified Salaries	20	000-2999	37,132,974.70	24,268,168.38	61,401,143.08	35,405.378.82	21,455,815.15	56,861,193.97	-7.49
3) Employee Benefits	30	000-3999	54,096,627.86	30,337,904.44	84,434,532.30	52,973,320.65	27,870,177.63	80.843,498.28	-4.3°
4) Books and Supplies	40	000-4999	7,502,943.42	10,392,184.55	17,895,127.97	12,246,243.16	18,147,002.34	30,393,245.50	69.89
5) Services and Other Operating Expenditures	50	000-5999	25,130,825.68	55,793,107.38	80,923,933.06	19,089,626.13	46,896,032.95	65,985,659.08	-18.59
6) Capital Outlay	60	000-6999	595,664.87	601,910.16	1,197,575.03	224,000.00	6,000.00	230,000.00	-80.89
Other Outgo (excluding Transfers of Indirect Costs)		100-7299 400-7499	12,087,932.91	_1,564,293.95	13,652,226.86	9,006,244.37	288,923.00	9,295,167.37	-31.9%
8) Other Outgo - Transfers of Indirect Costs	73	300-7399	(5,172,494.69)	3,699,403.68	(1,473,091.01)	(3,792,992.54)	2,361,364.54	(1,431,628.00)	-2.89
9) TOTAL, EXPENDITURES			237,187,783.76	176,736,688.87	413,924,472.63	227,200,252.61	161,877,878.47	389,078,131.08	6.0°
C. EXCESS (DEFICIENCY) OF REVENUES: OVER EXPENDITURES BEFORE OTHE R FINANCING SOURCES AND USES (A5 - B9)	·		42,213,446.00	(32,447,867.04)	9,765,578.96	46,120,173.12	(31,690,916.10)	14,429,257.02	47.89
D. OTHER FINANCING SOURCES/USES									
interfund Transfers a) Transfers In	89	900-8929	4,815,220.00	2,093,782.32	6,909,002.32	2,680,874.91	2,093,782.32	4,774,657.23	-30.9%
b) Transfers Out	76	600-7629	2,742,242.65	2,093,782.32	4,836,024.97	1,000,000.00	2,093,782.32	3,093,782.32	-36.00
Other Sources/Uses a) Sources	89	930-8979	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.09
b) Uses	76	630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0
3) Contributions		980-8999	(30,863,009.07)	30,863,009.07	0.00	(31,740,822.10)	31,740,822.10	0.00	0.00
4) TOTAL, OTHER FINANCING SOURCES/USES			(28,340,031.72)	30,863,009.07	2,522,977.35	(29,609,947.19)	31,740,822.10	2,130,874.91	-15.59

			2010	-11 Unaudited Actu	als	2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		_	13,873,414.28	(1,584,857.97)	12,288,556.31	16,510,225.93	49,906.00	16,560,131.93	34.8
F. FUND BALANCE, RESERVES									
Beginning Fund Balance a) As of July 1 - Unaudited		9791	16,470,627.49	12,117,553.30	28,588,180.79	27,771,316.59	10,532,695.33	38,304,011.92	34.0
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			16,470,627.49	12,117,553.30	28,588,180.79	27,771,316.59	10,532,695.33	38,304,011.92	34.0
d) Other Restatements		9795	(2,572,725.18)	0.00	(2.572,725.18)	0.00	0.00	0.00	-100.0
e) Adjusted Beginning Balance (F1c + F1d)			13,897,902.31	12,117,553.30	26,015,455.61	27,771,316.59	10,532,695.33	38,304,011.92	47.2
2) Ending Balance, June 30 (E + F1e)			27,771,316.59	10,532,695.33	38,304,011.92	44,281,542.52	10,582,601.33	54,864,143.85	43.2
Components of Ending Fund Balance (Actuals a) Reserve for	s)								
Revolving Cash		9711	148,113.72	1,500.00	149,613.72				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	10,531,195.33	10,531,195.33				
b) Designated Amounts Designated for Economic Uncertainties		9770	12,562,815.00	0.00	12,562,815.00				
Designated for the Unrealized Gains of Inve and Cash in County Treasury	estments	9775	0.00	0.00	0.00				
Other Designations		9780	15,060,387.87	0.00	15,060,387.87				
Audit Findings & One-Time Items Designated for Cash Deferred Payment	0000 0000	9780 9780	7.500,000.06 6.316,097.32		7,500,000.00 6,316,097,32				
Designated for Cash Deferred Payment	1100	9780	1.244,290.55		1.244,290.55				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget a) Nonspendable	t								
Revolving Cash		9711				150,000.00	0.00	150,000.00	
Stores		9712				0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	

California Dept of Education SACS Financial Reporting Software - 2011.2.0 File: fund-a (Rev 06/07/2011)

			201	2010-11 Unaudited Actuals			2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
b) Restricted		9740				0.00	10,582,601.33	10,582,601.33	
c) Committed Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				28,635,154.52	0.00	28,635,154.52	
\$349/ADA if Current State Bgt Proposal	0000	9760				12,689,204.00		12,689,204.00	
Audit Findings & One Time Items	0000	9760				3,922,259.35		3,922,259.35	
Deferred Payments from the State	0000	9760				10,618,406.00		10,618,406.00	
Early Retirement Incentive	0000	9760				141,090.95		141.090.95	
Audit Findings & One Time Items	1100	9760				1,264,194.22		1,264,194.22	
d) Assigned									
Other Assignments		9780				3,730,634.00	0.00	3,730,634.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				11,765,754.00	0.00	11,765,754.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

			2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description R	esource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
Cash a) in County Treasury		9110	4,462,215.26	1,618,503.22	6,080,718.48				
1) Fair Value Adjustment to Cash in County T	reasury	9111	0.00	0.00	0.00				
b) in Banks		9120	53,548.05	174,296.67	227,844.72				
c) in Revolving Fund		9130	148,113.72	1,500.00	149,613.72				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	102,413.10	246,333.09	348,746.19				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	62,395,301.11	30,893,588.77	93,288,889.88				
4) Due from Grantor Government		9290	1,124,113.28	0.00	1,124,113.28				
5) Due from Other Funds		9310	1,582,646.38	396,659.61	1,979,305.99				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			69,868,350.90	33,330,881.36	103,199,232.26				
H. LIABIILITIES									
1) Accounts Payable		9500	15,102,560.20	14,557,043.44	29,659,603.64				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	26,994,474.04	663.00	26,995,137.04				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	8,240,479.59	8,240,479.59				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			42,097,034.24	22,798,186.03	64,895,220.27				
. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			27,771,316.66	10,532,695.33	38,304,011.99				

			2010	-11 Unaudited Actua	ls	2011-12 Budget			
Description F	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	128,948,012.03	0.00	128,948,012.03	126,672,827.00	0.00	126,672,827.00	-1.8
Charter Schools General Purpose Entitlement - St	tate Aid	8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Aid - Prior Years		8019	175,924.64	0.00	175,924.64	0.00	0.00	0.00	-100.0
Tax Relief Subventions Homeowners' Exemptions		8021	659,113.35	0.00	659,113.35	655,097.00	0.00	655,097.00	-0.69
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8029	2,326,838.60	0.00	2,326,838.60	2,453,196.00	0.00	2,453,196.00	5.49
County & District Taxes Secured Roll Taxes		8041	41,670,213.37	0.00	41,670,213.37	51,073,722.00	0.00	51,073,722.00	22.6%
Unsecured Roll Taxes		8042	4,002,764.12	0.00	4,002,764.12	4,350,509.00	0.00	4,350,509.00	8.79
Prior Years' Taxes		8043	14,713.84	0.00	14,713.84	68,014.00	0.00	68,014.00	362.29
Supplemental Taxes		8044	725,934.96	0.00	725,934.96	463,923.00	0.00	463,923.00	-36.19
Education Revenue Augmentation Fund (ERAF)		8045	15,470,118.95	0.00	15,470,118.95	16,763,832.00	0.00	16,763,832.00	8.49
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	9,149,634.00	0.00	9,149,634.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	2,364,186.72	0.00	2,364,186.72	2,364,187.00	0.00	2,364,187.00	0.09
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Subtotal, Revenue Limit Sources			205,507,454.58	0.00	205,507,454.58	204,865,307.00	0.00	204,865,307.00	-0.39
Revenue Limit Transfers								- 1	
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(8,554,012.72)		(8,554,012.72)	(8,875,479.00)		(8,875,479.00)	3.8%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.09
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.09

			2010	-11 Unaudited Actua	ls	2011-12 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Special Education ADA Transfer	6500	8091		8,554,012.72	8,554,012.72		8,875,479.00	8,875,479.00	3.89
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,019,495.24	0.00	1,019,495.24	770,702.00	0.00	770,702.00	-24.49
Transfers to Charter Schools in Lieu of Pro	perty Taxes	8096	(13,444,849.00)	0.00	(13,444,849.00)	(13,444,849.00)	0.00	(13,444,849.00)	0.09
Property Taxes Transfers		8097	0.00	1,472,364.00	1,472,364.00	0.00	1,491,663.00	1,491,663.00	1.39
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			184,528,088.10	10,026,376.72	194,554,464.82	183,315,681.00	10,367,142.00	193,682,823.00	-0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	20,000.00	0.00	20,000.00	36,359.00	0.00	36,359.00	81.8%
Special Education Entitlement		8181	0.00	13,316,340.42	13,316,340,42	0.00	8,586,011.05	8,586,011.05	-35.5%
Special Education Discretionary Grants		8182	0.00	1,569,638.61	1,569,638.61	0.00	929,215.00	929,215.00	-40.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	8,089.91	0.00	8,089.91	18,818.00	0.00	18,818.00	132.6%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	530,285.00	530,285.00	0.00	280,703.00	280,703.00	-47.1%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290		46,858,224.33	46,858,224.33		38,890,228.47	38,890,228.47	-17.0%
Vocational and Applied Technology Education	3500-3699	8290		464,909.56	464,909.56		466,107.00	466,107.00	0.3%
Safe and Drug Free Schools	3700-3799	8290		98,495.41	98,495.41		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	3,523,663.19	3,523,663.19	44,151.00	4,174,750.89	4,218,901.89	19.7%
TOTAL, FEDERAL REVENUE			28,089.91	66,361,556.52	66,389,646.43	99,328.00	53,327,015.41	53,426,343.41	-19.5%

			2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments		1.4							
Community Day School Additional Funding Current Year	2430	8311		99,507.00	99,507.00		79,726.00	79,726.00	-19.9%
Prior Years	2430	8319		486.63	486.63		0.00	0.00	-100.0%
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		23,423,433.00	23,423,433.00		28,584,725.60	28,584,725.60	22.0%
Prior Years	6500	8319		170,559.08	170,559.08		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		2,562,027.00	2,562,027.00		2,554,954.00	2,554,954.00	-0.3%
Economic Impact Aid	7090-7091	8311		10,971,997.00	10,971,997.00		10,423,397.00	10,423,397.00	-5.0%
Spec. Ed. Transportation	7240	8311		3,034,860.00	3,034,860.00		3,026,482.00	3,026,482.00	-0.3%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	(686.35)	0.00	(686.35)	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	11,629,815.00	0.00	11,629,815.00	12,107,655.00	0.00	12,107,655.00	4.1%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,702,125.00	0.00	1,702,125.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	4,892,985.78	774,430.10	5,667,415.88	4,855,806.00	592,577.00	5,448,383.00	-3.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	4,052,803.52	870,424.16	4,923,227.68	2,598,157.00	8,220.00	2,606,377.00	-47.1%
School Based Coordination Program	7250	8590	94	0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		155,235.46	155,235.46		218,773.00	218,773.00	40.9%
Healthy Start	6240	8590		101,292.50	101,292.50		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

			2010	-11 Unaudited Actua	ils	2011-12 Budget			
Description Community Violence	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
School Community Violence									
Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		4,451,600.00	4,451,600.00		4,457,500.00	4,457,500.00	0.1%
All Other State Revenue	All Other	8590	42,173,075.71	11,147,873.51	53,320,949.22	42,613,440.48	9,150,825.43	51,764,265.91	-2.9%
TOTAL, OTHER STATE REVENUE			64,450,118.66	57,763,725.44	122,213,844.10	62,175,058.48	59,097,180.03	121,272,238.51	-0.8%

			2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	0.09
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	20,709,038.93	0.00	20,709,038.93	20,704,600.00	0.00	20,704,600.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	412,305.71	0.00	412,305.71	414,279.25	0.00	414,279.25	0.5%
Interest		8660	156,752.28	0.00	156,752.28	495,446.00	0.00	495,446.00	216.19
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	1,538,667.18	0.00	1,538,667.18	468,664.00	0.00	468,664.00	-69.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,578,168.99	10,137,163.15	17,715,332.14	5,647,369.00	7,395,624.93	13,042,993.93	-26.4%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,394,933.09	10,137,163.15	40,532,096.24	27,730,358.25	7,395,624.93	35,125,983.18	-13.3%
TOTAL, REVENUES			279,401,229.76	144,288,821.83	423,690,051.59	273,320,425.73	130,186,962.37	403,507,388.10	-4.8%

		2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	88,407,070.01	31,680,039.06	120,087,109.07	85,004,564.43	27,225,913.30	112,230,477.73	-6.5
Certificated Pupil Support Salaries	1200	2,313,834.38	8,176,427.82	10,490,262.20	2,340,762.97	7,578,539.01	9,919,301.98	-5.4
Certificated Supervisors' and Administrators' Salaries	1300	13,581,421.12	3,176,028.36	16,757,449.48	13,104,078.32	3,046,290.22	16,150,368.54	-3.6
Other Certificated Salaries	1900	1,510,983.50	7,047,221.09	8,558,204.59	1,599,026.30	7,001,820.33	8,600,846.63	0.5
TOTAL, CERTIFICATED SALARIES		105,813,309.01	50,079,716.33	155,893,025.34	102,048,432.02	44,852,562.86	146,900,994.88	-5.8
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	328,355.89	10,900,670.63	11,229,026.52	149,167.79	9,943,466.33	10,092,634.12	-10.19
Classified Support Salaries	2200	13,717,707.85	7,193,547.27	20,911,255.12	13,383,012.13	5,719,840.08	19,102,852.21	-8.69
Classified Supervisors' and Administrators' Salaries	2300	9,872,784.29	2,637,733.92	12,510,518.21	10,220,656.21	2,949,271.11	13,169,927.32	5.39
Clerical, Technical and Office Salaries	2400	13,112,531.23	3,303,046.23	16,415,577.46	11,557,940.97	2,762,162.63	14,320,103.60	-12.89
Other Classified Salaries	2900	101,595.44	233,170.33	334,765.77	94,601.72	81,075.00	175,676.72	-47.59
TOTAL, CLASSIFIED SALARIES		37,132,974.70	24,268,168.38	61,401,143.08	35,405,378.82	21,455,815.15	56,861,193.97	-7.49
EMP LOYEE BENE FITS								
STRS	3101-3102	8,426,576.78	3,985,340.68	12,411,917.46	8,036,487.62	3,668,851.47	11,705,339.09	-5.7%
PERS	3201-3202	3,674,213.94	2,532,379.88	6,206,593.82	3,791,458.80	2,307,111.73	6,098,570.53	-1.79
OASDI/Medicare/Alternative	3301-3302	4,247,446.77	2,571,118.33	6,818,565.10	4,178,740.40	2,443,524.47	6,622,264.87	-2.99
Health and Welfare Benefits	3401-3402	27,026,578.05	15,355,304.13	42,381,882.18	26,828,715.02	14,561,657.03	41,390,372.05	-2.39
Unemployment Insurance	3501-3502	1,513,527.38	539,495.86	2,053,023.24	1,701,617.67	474,654.06	2,176,271.73	6.09
Workers' Compensation	3601-3602	7,506,277.54	3,899,964.39	11,406,241.93	6,939,187.24	3,467,576.39	10,406,763.63	-8.89
OPEB, Allocated	3701-3702	142.44	0.00	142.44	0.00	0.00	0.00	-100.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction	3801-3802	450,506.21	438,258.61	888,764.82	343,097.31	231,296.27	574,393.58	-35.49
Other Employee Benefits	3901-3902	1,251,358.75	1,016,042.56	2,267,401.31	1,154,016.59	715,506.21	1,869,522.80	-17.59
TOTAL, EMPLOYEE BENEFITS		54,096,627.86	30,337,904.44	84,434,532.30	52,973,320.65	27,870,177.63	80,843,498.28	-4.39
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	724,407.06	708,709.13	1,433,116.19	752,519.65	567,377.00	1,319,896.65	-7.9%
Books and Other Reference Materials	4200	360,591.48	658,331.12	1,018,922.60	264,942.86	123,237.05	388,179.91	-61.99

		2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description	Object Resource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies	4300	5,324,018.57	7,070,203.77	12,394,222.34	11,053,645.10	17,371,099.23	28,424,744.33	129.39
Noncapitalized Equipment	4400	1,093,926.31	1,954,940.53	3,048,866.84	175,135.55	85,289.06	260,424.61	-91.5%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		7,502,943.42	10,392,184.55	17,895,127.97	12,246,243.16	18,147,002.34	30,393,245.50	69.89
SERVICES AND OTHER OPERATING EXPE	NDITURES							
Subagreements for Services	5100	0.00	15,418,438.75	15,418,438.75	0.00	0.00	0.00	-100.09
Travel and Conferences	5200	280,557.21	1,013,313.06	1,293,870.27	199,226.00	293,107.85	492,333.85	-61.9%
Dues and Memberships	5300	110,759.58	63,929.79	174,689.37	36,060.00	200.00	36,260.00	-79.2%
Insurance	5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	7,985,211.02	82,645.99	8,067,857.01	9,917,460.36	75,000.00	9,992,460.36	23.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,339,553.77	1,029,327.93	2,368,881.70	1,159,746.29	784,535.43	1,944,281.72	-17.9%
Transfers of Direct Costs	5710	(752,955.86)	752,955.86	0.00	(1,527,519.52)	1,527,519.52	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(795,929.29)	7,752.66	(788,176.63)	(833,087.00)	0.00	(833,087.00)	5.7%
Professional/Consulting Services and Operating Expenditures	5800	12,431,043.57	37,377,851.50	49,808,895.07	9,661,377.44	44,194,335.22	53,855,712.66	8.19
Communications	5900	4,532,585.68	46,891.84	4,579,477.52	476,362.56	21,334.93	497,697.49	-89.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		25,130,825.68	55,793,107.38	80,923,933.06	19,089,626.13	46,896,032.95	65,985,659.08	-18.5%

			2010	-11 Unaudited Actua	ls		2011-12 Budget		-
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	97,566.54	0.00	97,566.54	197,000.00	0.00	197,000.00	101.9%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	308,304.80	0.00	308,304.80	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	189,793.53	601,910.16	791,703.69	27,000.00	6,000.00	33,000.00	-95.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			595,664.87	601,910.16	1,197,575.03	224,000.00	6,000.00	230,000.00	-80.8%
OTHER OUTGO (excluding Transfers of Indirec	ct Costs)								
Tuition Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	103,009.00	0.00	103,009.00	103,009.00	0.00	103,009.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	63,127.05	163,584.79	226,711.84	59,211.00	0.00	59,211.00	-73.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	4,052,803.52	1,400,709.16	5,453,512.68	2,598,157.00	288,923.00	2,887,080.00	-47.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	onments 6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,588,882.95	0.00	1,588,882.95	0.00	0.00	0.00	-100.0%

Page 13

Printed: 9/9/2011 12:42 PM

			2010-	11 Unaudited Actua	ls		2011-12 Budget		<u> </u>
Description Re	source Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	307,685.06	0.00	307,685.06	260,390.37	0.00	260,390.37	-15.4%
Debt Service Debt Service - Interest		7438	1,311,361.00	0.00	1,311,361.00	1,393,034.00	0.00	1,393,034.00	6.2%
Other Debt Service - Principal		7439	4,661,064.33	0.00	4,661,064.33	4,592,443.00	0.00	4,592,443.00	-1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Ind	irect Costs)		12,087,932.91	1,564,293.95	13,652,226.86	9,006,244.37	288,923.00	9,295,167.37	-31.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COST	rs								
Transfers of Indirect Costs		7310	(3,699,404.45)	3,699,403.68	(0.77)	(2,361,364.54)	2,361,364.54	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(1,473,090.24)	0.00	(1,473,090.24)	(1,431,628.00)	0.00	(1,431,628.00)	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRE	CT COSTS		(5,172,494.69)	3,699,403.68	(1,473,091.01)	(3,792,992.54)	2,361,364.54	(1,431,628.00)	-2.89
TOTAL, EXPENDITURES			237,187,783.76	176,736,688.87	413,924,472.63	227,200,252.61	161,877,878.47	389,078,131.08	-6.0%

Page 14

			2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,094,903.00	0.00	2,094,903.00	2,094,903.00	0.00	2,094,903.00	0.0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	2,720,317.00	2,093,782.32	4,814,099.32	585,971.91	2,093,782.32	2,679,754.23	-44.39
(a) TOTAL, INTERFUND TRANSFERS IN			4,815,220.00	2,093,782.32	6,909,002.32	2,680,874.91	2,093,782.32	4,774,657.23	-30.99
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	0.00	2,093,782.32	2,093,782.32	0.00	2,093,782.32	2,093,782.32	0.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	2,742,242.65	0.00	2,742,242.65	1,000,000.00	0.00	1,000,000.00	-63.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,742,242.65	2,093,782.32	4,836,024.97	1,000,000.00	2,093,782.32	3,093,782.32	-36.09
OTHER SOURCES/USES									
SOURCES					99 8				
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2010-	11 Unaudited Actua	s		2011-12 Budget		
Description R	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
(c) TOTAL, SOURCES			450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.09
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(30,863,009.07)	30,863,009.07	0.00	(31,740,822.10)	31,740,822.10	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			(30,863,009.07)	30,863,009.07	0.00	(31,740,822.10)	31,740,822.10	0.00	0.0%
TOTAL, OTHER FINANCING: SOJRCES/USES (a - b + c - d + e)			(28,340,031.72)	30,863,009.07	2,522,977.35	(29,609,947.19)	31,740,822.10	2,130,874.91	-15.5%

		2010	-11 Unaudited Actua	als		2011-12 Budget		
Description Resc	Object Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES								
1) Revenue Limit Sources	8010-8099	184,528,088.10	10,026,376.72	194,554,464.82	183,315,681.00	10,367,142.00	193,682,823.00	-0.4%
2) Federal Revenue	8100-8299	28,089.91	66,361,556.52	66,389,646.43	99,328.00	53,327,015.41	53,426,343.41	-19.5%
3) Other State Revenue	8300-8599	64,450,118.66	57,763,725.44	122,213,844.10	62,175,058.48	59,097,180.03	121,272,238.51	-0.8%
4) Other Local Revenue	8600-8799	30,394,933.09	10,137,163.15	40,532,096.24	27,730,358.25	7,395,624.93	35,125,983.18	-13.3%
5) TOTAL, REVENUES		279,401,229.76	144,288,821.83	423,690,051.59	273,320,425.73	130,186,962.37	403,507,388.10	-4.8%
B. EXPENDITURES								
1) Certificated Salaries	1000-1999	105,813,309.01	50,079,716.33	155,893,025.34	102,048,432.02	44,852,562.86	146,900,994.88	-5.8%
2) Classified Salaries	2000-2999	37,132,974.70	24,268,168.38	61,401,143.08	35,405,378.82	21,455,815.15	56,861,193.97	-7.4%
3) Employee Benefits	3000-3999	54,096,627.86	30,337,904.44	84,434,532.30	52,973,320.65	27,870,177.63	80,843,498.28	-4.3%
4) Books and Supplies	4000-4999	7,502,943.42	10,392,184.55	17,895,127.97	12,246,243.16	18,147,002.34	30,393,245.50	69.8%
5) Services and Other Operating Expenditures	5000-5999	25,130,825.68	55,793,107.38	80,923,933.06	19,089,626.13	46,896,032.95	65,985,659.08	-18.5%
6) Capital Outlay	6000-6999	595,664.87	601,910.16	1,197,575.03	224,000.00	6,000.00	230,000.00	-80.8%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	12,087,932.91	1,564,293.95	13,652,226.86	9,006,244.37	288,923.00	9,295,167.37	-31.9%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(5,172,494.69)	3,699,403.68	(1,473,091.01)	(3,792,992.54)	2,361,364.54	(1,431,628.00)	-2.8%
9) TOTAL, EXPENDITURES		237,187,783.76	176,736,688.87	413,924,472.63	227,200,252.61	161,877,878.47	389,078,131.08	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		42,213,446.00	(32,447,867.04)	9,765,578.96	46,120,173.12	(31,690,916.10)	14,429,257.02	47.8%
D. OTHER FINANCING SOURCES/USES 1) Interfund Transfers								
a) Transfers In	8900-8929	4,815,220.00	2,093,782.32	6,909,002.32	2,680,874.91	2,093,782.32	4,774,657.23	-30.9%
b) Transfers Out	7600-7629	2,742,242.65	2,093,782.32	4,836,024.97	1,000,000.00	2,093,782.32	3,093,782.32	-36.0%
Other Sources/Uses Sources	8930-8979	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999	(30,863,009.07)	30,863,009.07	0.00	(31,740,822.10)	31,740,822.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		(28,340,031.72)	30,863,009.07	2,522,977.35	(29,609,947.19)	31,740,822.10	2,130,874.91	-15.5%

			2010	-11 Unaudited Actu	ials		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND									
BALANCE (C + D4)			13,873,414.28	(1,584,857.97)	12,288,556.31	16,510,225.93	49,906.00	16,560,131.93	34.8
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance				- 9,					
a) As of July 1 - Unaudited		9791	16,470,627.49	12,117,553.30	28,588,180.79	27,771,316.59	10,532,695.33	38,304,011.92	34.0
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			16,470,627.49	12,117,553.30	28,588,180.79	27,771,316.59	10,532,695.33	38,304,011.92	34.0
d) Other Restatements		9795	(2,572,725.18)	0.00	(2,572,725.18)	0.00	0.00	0.00	-100.0
e) Adjusted Beginning Balance (F1c + F1d)			13,897,902.31	12,117,553.30	26,015,455.61	27,771,316.59	10,532,695.33	38,304,011.92	47.2
2) Ending Balance, June 30 (E + F1e)			27,771,316.59	10,532,695.33	38,304,011.92	44,281,542.52	10,582,601.33	54,864,143.85	43.2
Components of Ending Fund Balance (Actuals)									
a) Reserve for									
Revolving Cash		9711	148,113.72	1,500.00	149,613.72				
Stores		9712	0.00	0.00	0.00				
Prepaid Expenditures		9713	0.00	0.00	0.00				
All Others		9719	0.00	0.00	0.00				
General Reserve		9730	0.00	0.00	0.00				
Legally Restricted Balance		9740	0.00	10,531,195.33	10,531,195.33				
b) Designated Amounts Designated for Economic Uncertainties		9770	12,562,815.00	0.00	12,562,815.00				
Designated for the Unrealized Gains of Investand Cash in County Treasury	stments	9775	0.00	0.00	0.00				
Other Designations		9780	15,060,387.87	0.00	15,060,387.87				
Audit Findings & One-Time Items	0000	9780	7,500,000.00		7,500,000.00				
Designated for Cash Deferred Payment	0000	9780	6,316,097.32		6,316,097.32				
Designated for Cash Deferred Payment	1100	9780	1,244,290.55		1,244,290.55				
c) Undesignated Amount		9790	0.00	0.00	0.00				
d) Unappropriated Amount		9790							
Components of Ending Fund Balance (Budget) a) Nonspendable								4.5.	
Revolving Cash		9711				150,000.00	0.00	150,000.00	
Stores		9712			-	0.00	0.00	0.00	
Prepaid Expenditures		9713				0.00	0.00	0.00	
All Others		9719				0.00	0.00	0.00	

			201	0-11 Unaudited Act	uals		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Colum C & F
b) Restricted		9740				0.00	10,582,601.33	10,582,601.33	
c) Committed Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments		9760				28,635,154.52	0.00	28,635,154.52	
\$349/ADA if Current State Bgt Proposal	0000	9760				12,689,204.00		12,689,204.00	
Audit Findings & One Time Items	0000	9760				3,922,259.35		3,922,259.35	
Deferred Payments from the State	0000	9760				10,618,406.00		10,618,406.00	
Early Retirement Incentive	0000	9760				141,090.95		141,090.95	
Audit Findings & One Time Items	1100	9760				1,264,194.22		1,264,194.22	
d) Assigned									
Other Assignments		9780				3,730,634.00	0.00	3,730,634.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				11,765,754.00	0.00	11,765,754.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

			2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description Res	source Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	4,462,215.26	1,618,503.22	6,080,718.48				
Fair Value Adjustment to Cash in County Tre	easury	9111	0.00	0.00	0.00				
b) in Banks		9120	53,548.05	174,296.67	227,844.72				
c) in Revolving Fund		9130	148,113.72	1,500.00	149,613.72				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	102,413.10	246,333.09	348,746.19				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	62,395,301.11	30,893,588.77	93,288,889.86				
4) Due from Grantor Government		9290	1,124,113.28	0.00	1,124,113.28				
5) Due from Other Funds		9310	1,582,646.38	396,659.61	1,979,305.99				
6) Stores		9320	0.00	0.00	0.00				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			69,868,350.90	33,330,881.36	103,199,232.26				
H. LIAEILITIES									
1) Accounts Payable		9500	15,102,560.20	14,557,043.44	29,659,603.64				
Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	26,994,474.04	663.00	26,995,137.04				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	8,240,479.59	8,240,479.59				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			42,097,034.24	22,798,186.03	64,895,220.27				
I. FUND EQUITY									
Ending Fund Balance, June 30									
(must agree with line F2) (G10 - H7)			27,771,316.66	10,532,695.33	38,304,011.99				

			2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	128,948,012.03	0.00	128,948,012.03	126,672,827.00	0.00	126,672,827.00	-1.8
Charter Schools General Purpose Entitlement -	State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0
State Aid - Prior Years		8019	175,924.64	0.00	175,924.64	0.00	0.00	0.00	-100.09
Tax Relief Subventions Homeowners' Exemptions		8021	659,113.35	0.00	659,113.35	655,097.00	0.00	655,097.00	-0.6%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Subventions/In-Lieu Taxes		8029	2,326,838.60	0.00	2,326,838.60	2,453,196.00	0.00	2,453,196.00	5.4%
County & District Taxes Secured Roll Taxes		8041	41,670,213.37	0.00	41,670,213.37	51,073,722.00	0.00	51,073,722.00	22.6%
Unsecured Roll Taxes		8042	4,002,764.12	0.00	4,002,764.12	4,350,509.00	0.00	4,350,509.00	8.7%
Prior Years' Taxes		8043	14,713.84	0.00	14,713.84	68,014.00	0.00	68,014.00	362.2%
Supplemental Taxes		8044	725,934.96	0.00	725,934.96	463,923.00	0.00	463,923.00	-36.1%
Education Revenue Augmentation Fund (ERAF)		8045	15,470,118.95	0.00	15,470,118.95	16,763,832.00	0.00	16,763,832.00	8.4%
Supplemental Educational Revenue Augmentation Fund (SERAF)		8046	9,149,634.00	0.00	9,149,634.00				
Community Redevelopment Funds (SB 617/699/1992)		8047	2,364,186.72	0.00	2,364,186.72	2,364,187.00	0.00	2,364,187.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			205,507,454.58	0.00	205,507,454.58	204,865,307.00	0.00	204,865,307.00	-0.3%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(8,554,012.72)		(8,554,012.72)	(8,875,479.00)		(8,875,479.00)	3.8%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%

		Object Codes	2010-	11 Unaudited Actua	ls		2011-12 Budget		
Description	Resource Codes		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Special Education ADA Transfer	6500	8091		8,554,012.72	8,554,012.72		8,875,479.00	8,875,479.00	3.8%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,019,495.24	0.00	1,019,495.24	770,702.00	0.00	770,702.00	-24.4%
Transfers to Charter Schools in Lieu of Pro	perty Taxes	8096	(13,444,849.00)	0.00	(13,444,849.00)	(13,444,849.00)	0.00	(13,444,849,00)	0.0%
Property Taxes Transfers		8097	0.00	1,472,364.00	1,472,364.00	0.00	1,491,663.00	1,491,663.00	1.3%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			184,528,088.10	10,026,376.72	194,554,464.82	183,315,681.00	10,367,142.00	193,682,823.00	-0.4%
FEDERAL REVENUE									
Maintenance and Operations		8110	20,000.00	0.00	20,000.00	36,359.00	0.00	36,359.00	81.8%
Special Education Entitlement		8181	0.00	13,316,340.42	13,316,340.42	0.00	8,586,011.05	8,586,011.05	-35.5%
Special Education Discretionary Grants		8182	0.00	1,569,638.61	1,569,638.61	0.00	929,215.00	929,215.00	-40.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	8,089.91	0.00	8,089.91	18,818.00	0.00	18,818.00	132.6%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	530,285.00	530,285.00	0.00	280,703.00	280,703.00	-47.1%
NCLB/IASA (incl. ARRA)	3000-3299, 4000- 4139, 4201-4215, 4610, 5510	8290		46,858,224.33	46,858,224.33	-	38,890,228.47	38,890,228.47	-17.0%
Vocational and Applied Technology Education	3500-3699	8290		464,909.56	464,909.56		466,107.00	466,107.00	0.3%
Safe and Drug Free Schools	3700-3799	8290		98,495.41	98,495.41		0.00	0.00	-100.0%
Other Federal Revenue (incl. ARRA)	All Other	8290	0.00	3,523,663.19	3,523,663.19	44,151.00	4,174,750.89	4,218,901.89	19.7%
TOTAL, FEDERAL REVENUE			28,089.91	66,361,556.52	66,389,646.43	99,328.00	53,327,015.41	53,426,343.41	-19.5%

			2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		99,507.00	99,507.00		79,726.00	79,726.00	-19.9
Prior Years	2430	8319		486.63	486.63		0.00	0.00	-100.0
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		23,423,433.00	23,423,433.00		28,584,725.60	28,584,725.60	22.0%
Prior Years	6500	8319		170,559.08	170,559.08		0.00	0.00	-100.09
Home-to-School Transportation	7230	8311		2,562,027.00	2,562,027.00		2,554,954.00	2,554,954.00	-0.3%
Economic Impact Aid	7090-7091	8311		10,971,997.00	10,971,997.00		10,423,397.00	10,423,397.00	-5.09
Spec. Ed. Transportation	7240	8311		3,034,860.00	3,034,860.00		3,026,482.00	3,026,482.00	-0.39
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	(686.35)	0.00	(686.35)	0.00	0.00	0.00	-100.09
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Class Size Reduction, K-3		8434	11,629,815.00	0.00	11,629,815.00	12,107,655.00	0.00	12,107,655.00	4.19
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Mandated Costs Reimbursements		8550	1,702,125.00	0.00	1,702,125.00	0.00	0.00	0.00	-100.09
Lottery - Unrestricted and Instructional Materials		8560	4,892,985.78	774,430.10	5,667,415.88	4,855,806.00	592,577.00	5,448,383.00	-3.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	4,052,803.52	870,424.16	4,923,227.68	2,598,157.00	8,220.00	2,606,377.00	-47.1%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		155,235.46	155,235.46		218,773.00	218,773.00	40.9%
Healthy Start	6240	8590		101,292.50	101,292.50		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals			2011-12 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E	% Diff Column C & F
School Community Violence									
Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		4,451,600.00	4,451,600.00		4,457,500.00	4,457,500.00	0.1%
All Other State Revenue	All Other	8590	42,173,075.71	11,147,873.51	53,320,949.22	42,613,440.48	9,150,825.43	51,764,265.91	-2.9%
TOTAL, OTHER STATE REVENUE			64,450,118.66	57,763,725.44	122,213,844.10	62,175,058.48	59,097,180.03	121,272,238.51	-0.8%

			2010	-11 Unaudited Actua	is		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	0.09
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Non-Ad Valorem Taxes Parcel Taxes		8621	20,709,038.93	0.00	20,709,038.93	20,704,600.00	0.00	20,704,600.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	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	0.09
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Leases and Rentals		8650	412,305.71	0.00	412,305.71	414,279.25	0.00	414,279.25	0.5%
Interest		8660	156,752.28	0.00	156,752.28	495,446.00	0.00	495,446.00	216.19
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	1,538,667.18	0.00	1,538,667.18	468,664.00	0.00	468,664.00	-69.5%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

			2010-	-11 Unaudited Actua	ls		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,578,168.99	10,137,163.15	17,715,332.14	5,647,369.00	7,395,624.93	13,042,993.93	-26.4%
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		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			30,394,933.09	10,137,163.15	40,532,096.24	27,730,358.25	7,395,624.93	35,125,983.18	-13.3%
TOTAL, REVENUES			279,401,229.76	144,288,821.83	423,690,051.59	273,320,425.73	130,186,962.37	403,507,388.10	-4.8%

		2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description Resource Co	Object odes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	1100	88,407,070.01	31,680,039.06	120,087,109.07	85,004,564.43	27,225,913.30	112,230,477.73	-6.5
Certificated Pupil Support Salaries	1200	2,313,834.38	8,176,427.82	10,490,262.20	2,340,762.97	7,578,539.01	9,919,301.98	-5.4
Certificated Supervisors' and Administrators' Salaries	1300	13,581,421.12	3,176,028.36	16,757,449.48	13,104,078.32	3,046,290.22	16,150,368.54	-3.6
Other Certificated Salaries	1900	1,510,983.50	7,047,221.09	8,558,204.59	1,599,026.30	7,001,820.33	8,600,846.63	0.5
TOTAL, CERTIFICATED SALARIES		105,813,309.01	50,079,716.33	155,893,025.34	102,048,432.02	44,852,562.86	146,900,994.88	-5.8
CLASSIFIED SALARIES								
Classified Instructional Salaries	2100	328,355.89	10,900,670.63	11,229,026.52	149,167.79	9,943,466.33	10,092,634.12	-10.19
Classified Support Salaries	2200	13,717,707.85	7,193,547.27	20,911,255.12	13,383,012.13	5,719,840.08	19,102,852.21	-8.6
Classified Supervisors' and Administrators' Salaries	2300	9,872,784.29	2,637,733.92	12,510,518.21	10,220,656.21	2,949,271.11	13,169,927.32	5.3
Clerical, Technical and Office Salaries	2400	13,112,531.23	3,303,046.23	16,415,577.46	11,557,940.97	2,762,162.63	14,320,103.60	-12.8
Other Classified Salaries	2900	101,595.44	233,170.33	334,765.77	94,601.72	81,075.00	175,676.72	-47.5
TOTAL, CLASSIFIED SALARIES		37,132,974.70	24,268,168.38	61,401,143.08	35,405,378.82	21,455,815.15	56,861,193.97	-7.4
EMPLOYEE BENEFITS								
STRS	3101-3102	8,426,576.78	3,985,340.68	12,411,917.46	8,036,487.62	3,668,851.47	11,705,339.09	-5.79
PERS	3201-3202	3,674,213.94	2,532,379.88	6,206,593.82	3,791,458.80	2,307,111.73	6,098,570.53	-1.7
OASDI/Medicare/Alternative	3301-3302	4,247,446.77	2,571,118.33	6,818,565.10	4,178,740.40	2,443,524.47	6,622,264.87	-2.9
Health and Welfare Benefits	3401-3402	27,026,578.05	15,355,304.13	42,381,882.18	26,828,715.02	14,561,657.03	41,390,372.05	-2.3
Unemployment Insurance	3501-3502	1,513,527.38	539,495.86	2,053,023.24	1,701,617.67	474,654.06	2,176,271.73	6.0
Workers' Compensation	3601-3602	7,506,277.54	3,899,964.39	11,406,241.93	6,939,187.24	3,467,576.39	10,406,763.63	-8.8
OPEB, Allocated	3701-3702	142.44	0.00	142.44	0.00	0.00	0.00	-100.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0
PERS Reduction	3801-3802	450,506.21	438,258.61	888,764.82	343,097.31	231,296.27	574,393.58	-35.4
Other Employee Benefits	3901-3902	1,251,358.75	1,016,042.56	2,267,401.31	1,154,016.59	715,506.21	1,869,522.80	-17.5
TOTAL, EMPLOYEE BENEFITS		54,096,627.86	30,337,904.44	84,434,532.30	52,973,320.65	27,870,177.63	80,843,498.28	-4.3
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials	4100	724,407.06	708,709.13	1,433,116.19	752,519.65	567,377.00	1,319,896.65	-7.9
Books and Other Reference Materials	4200	360,591.48	658,331.12	1,018,922.60	264,942.86	123,237.05	388,179.91	-61.9

		2010	-11 Unaudited Actua	ls		2011-12 Budget		
Description Res	Object ource Codes Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
Materials and Supplies	4300	5,324,018.57	7,070,203.77	12,394,222.34	11,053,645.10	17,371,099.23	28,424,744.33	129.3%
Noncapitalized Equipment	4400	1,093,926.31	1,954,940.53	3,048,866.84	175,135.55	85,289.06	260,424.61	-91.5%
Food	4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		7,502,943.42	10,392,184.55	17,895,127.97	12,246,243.16	18,147,002.34	30,393,245.50	69.8%
SERVICES AND OTHER OPERATING EXPENDITURE	S							
Subagreements for Services	5100	0.00	15,418,438.75	15,418,438.75	0.00	0.00	0.00	-100.0%
Travel and Conferences	5200	280,557.21	1,013,313.06	1,293,870.27	199,226.00	293,107.85	492,333.85	-61.9%
Dues and Memberships	5300	110,759.58	63,929.79	174,689.37	36,060.00	200.00	36,260.00	-79.2%
Insurance	5400 - 5450	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	7,985,211.02	82,645.99	8,067,857.01	9,917,460.36	75,000.00	9,992,460.36	23.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,339,553.77	1,029,327.93	2,368,881.70	1,159,746.29	784,535.43	1,944,281.72	-17.9%
Transfers of Direct Costs	5710	(752,955.86)	752,955.86	0.00	(1,527,519.52)	1,527,519.52	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	(795,929.29)	7,752.66	(788,176.63)	(833,087.00)	0.00	(833,087.00)	5.7%
Professional/Consulting Services and Operating Expenditures	5800	12,431,043.57	37,377,851.50	49,808,895.07	9,661,377.44	44,194,335.22	53,855,712.66	8.1%
Communications	5900	4,532,585.68	46,891.84	4,579,477.52	476,362.56	21,334.93	497,697.49	-89.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		25,130,825.68	55,793,107.38	80,923,933.06	19,089,626.13	46,896,032.95	65,985,659.08	-18.5%

			2010	-11 Unaudited Actua	ils		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	97,566.54	0.00	97,566.54	197,000.00	0.00	197,000.00	101.99
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Buildings and Improvements of Buildings		6200	308,304.80	0.00	308,304.80	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	189,793.53	601,910.16	791,703.69	27,000.00	6,000.00	33,000.00	-95.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			595,664.87	601,910.16	1,197,575.03	224,000.00	6,000.00	230,000.00	-80.8%
OTHER OUTGO (excluding Transfers of Indirect Tuition Tuition for Instruction Under Interdistrict Attendance Agreements	ct Costs)	7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	103,009.00	0.00	103,009.00	103,009.00	0.00	103,009.00	0.09
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	63,127.05	163,584.79	226,711.84	59,211.00	0.00	59,211.00	-73.9%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	4,052,803.52	1,400,709.16	5,453,512.68	2,598,157.00	288,923.00	2,887,080.00	-47.1%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportion To Districts or Charter Schools	onments 6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00	-	0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	1,588,882.95	0.00	1,588,882.95	0.00	0.00	0.00	-100.0%

			2010	11 Unaudited Actua	ls		2011-12 Budget		
Description Resou		Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	307,685.06	0.00	307,685.06	260,390.37	0.00	260,390.37	-15.4%
Debt Service									
Debt Service - Interest		7438	1,311,361.00	0.00	1,311,361.00	1,393,034.00	0.00	1,393,034.00	6.2%
Other Debt Service - Principal		7439	4,661,064.33	0.00	4,661,064.33	4,592,443.00	0.00	4,592,443.00	-1.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	t Costs)		12,087,932.91	1,564,293.95	13,652,226.86	9,006,244.37	288,923.00	9,295,167.37	-31.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(3,699,404.45)	3,699,403.68	(0.77)	(2,361,364.54)	2,361,364.54	0.00	-100.0%
Transfers of Indirect Costs - Interfund		7350	(1,473,090.24)	0.00	(1,473,090.24)	(1,431,628.00)	0.00	(1,431,628.00)	-2.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS		(5,172,494.69)	3,699,403.68	(1,473,091.01)	(3,792,992.54)	2,361,364.54	(1,431,628.00)	-2.8%
TOTAL, EXPENDITURES			237,187,783.76	176,736,688.87	413,924,472.63	227,200,252.61	161,877,878.47	389,078,131.08	-6.0%

			2010	-11 Unaudited Actua	ils		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	2,094,903.00	0.00	2,094,903.00	2,094,903.00	0.00	2,094,903.00	0.0
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0
Other Authorized Interfund Transfers In		8919	2,720,317.00	2,093,782.32	4,814,099.32	585,971.91	2,093,782.32	2,679,754.23	-44.3
(a) TOTAL, INTERFUND TRANSFERS IN			4,815,220.00	2,093,782.32	6,909,002.32	2,680,874.91	2,093,782.32	4,774,657.23	-30.99
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	0.00	2,093,782.32	2,093,782.32	0.00	2,093,782.32	2,093,782.32	0.09
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Oul		7619	2,742,242.65	0.00	2,742,242.65	1,000,000.00	0.00	1,000,000.00	-63.5
(b) TOTAL, INTERFUND TRANSFERS OUT			2,742,242.65	2,093,782.32	4,836,024.97	1,000,000.00	2,093,782.32	3,093,782.32	-36.09
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.09

Unaudited Actuals General Fund Unrestricted and Restricted Expenditures by Object

			2010-	11 Unaudited Actua	S		2011-12 Budget		
Description	Resource Codes	Object Codes	Unrestricted (Å)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Other Financing Sources		8979	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
(c) TOTAL, SOURCES			450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.09
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(30,863,009.07)	30,863,009.07	0.00	(31,740,822.10)	31,740,822.10	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			(30,863,009.07)	30,863,009.07	0.00	(31,740,822.10)	31,740,822.10	0.00	0.09
TOTAL, OTHER FINANCING; SOURCES/USES (a - b + c - d + e)			(28,340,031.72)	30,863,009.07	2,522,977.35	(29,609,947.19)	31,740,822.10	2,130,874.91	-15.5%

· · · · · · · · · ·			2010	-11 Unaudited Actua	Ils		2011-12 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col D + E	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	184,528,088.10	10,026,376.72	194,554,464.82	183,315,681.00	10,367,142.00	193,682,823.00	4.2%
2) Federal Revenue		8100-8299	28,089.91	66,361,556.52	66,389,646.43	99,328.00	53,327,015.41	53,426,343.41	-19.5%
3) Other State Revenue		8300-8599	64,450,118.66	57,763,725.44	122,213,844.10	62,175,058.48	59,097,180.03	121,272,238.51	-0.8%
4) Other Local Revenue		8600-8799	30,394,933.09	10,137,163.15	40,532,096.24	27,730,358.25	7,395,624.93	35,125,983.18	-13.3%
5) TOTAL, REVENUES			279,401,229.76	144,288,821.83	423,690,051.59	273,320,425.73	130,186,962.37	403,507,388.10	-2.6%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		123,976,333.22	88,659,192.24	212,635,525.46	120,917,882.01	86,055,982.74	206,973,864.75	-2.7%
2) Instruction - Related Services	2000-2999		47,080,655.61	33,110,579.50	80,191,235.11	45,756,661.12	30,481,838.72	76,238,499.84	-4.9%
3) Pupil Services	3000-3999		3,938,478.93	25,810,953.22	29,749,432.15	3,195,973.14	23,202,379.69	26,398,352.83	-11.3%
4) Ancillary Services	4000-4999		632,397.72	11,214,227.09	11,846,624.81	483,211.74	10,643,227.68	11,126,439.42	-6.1%
5) Community Services	5000-5999		503,999.14	0.00	503,999.14	260,439.25	0.00	260,439.25	-48.3%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		16,914,360.25	5,349,014.98	22,263,375.23	19,364,267.09	2,658,758.54	22,023,025.63	-1.1%
8) Plant Services	8000-8999		32,053,625.98	11,028,427.89	43,082,053.87	28,215,573.89	8,546,768.10	36,762,341.99	-14.7%
9) Other Outgo	9000-9999	Except 7600-7699	12,087,932.91	1,564,293.95	13,652,226.86	9,006,244.37	288,923.00	9,295,167.37	-31.9%
10) TOTAL, EXPENDITURES			237,187,783.76	176,736,688.87	413,924,472.63	227,200,252.61	161,877,878.47	389,078,131.08	-6.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXFENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B1)	0)		42,213,446.00	(32,447,867.04)	9,765,578.96	46,120,173.12	(31,690,916.10)	14,429,257.02	47.8%
D. OTHER FIINANCING SOURCES/USES									
Interfund Transfers a) Transfers In		8900-8929	4,815,220.00	2,093,782.32	6,909,002.32	2,680,874.91	2,093,782.32	4,774,657.23	-30.9%
b) Transfers Out		7600-7629	2,742,242.65	2,093,782.32	4,836,024.97	1,000,000.00	2,093,782.32	3,093,782.32	-36.0%
2) Other Sources/Uses									
a) Sources		8930-8979	450,000.00	0.00	450,000.00	450,000.00	0.00	450,000.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(30,863,009.07)	30,863,009.07	0.00	(31,740,822.10)	31,740,822.10	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US	SES		(28,340,031.72)	30,863,009.07	2,522,977.35	(29,609,947.19)	31,740,822.10	2,130,874.91	-15.5%

		2010	-11 Unaudited Act	uals		2011-12 Budget		
Description Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		13,873,414.28	(1,584,857.97	12,288,556.31	16,510,225.93	49,906.00	16,560,131.93	34.8%
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited	9791	16,470,627.49	12,117,553.30	28,588,180.79	27,771,316.59	10,532,695.33	38,304,011.92	34.0%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		16,470,627.49	12,117,553.30	28,588,180.79	27,771,316.59	10,532,695.33	38,304,011.92	34.0%
d) Other Restatements	9795	(2,572,725.18)	0.00	(2,572,725.18)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)		13,897,902.31	12,117,553.30	26,015,455.61	27,771,316.59	10,532,695.33	38,304,011.92	47.29
2) Ending Balance, June 30 (E + F1e)		27,771,316.59	10,532,695.33	38,304,011.92	44,281,542.52	10,582,601.33	54,864,143.85	43.2%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash	9711	148,113.72	1,500.00	149,613.72				
Stores	9712	<u>C</u> .00	0.00	0.00				
Prepaid Expenditures	9713	0.00	0.00	0.00				
All Others	9719	0.00	0.00	0.00				
General Reserve	9730	0.00	0.00	0.00				
Legally Restricted Balance	9740	0.00	10,531,195.33	10,531,195.33				
b) Designated Amounts Designated for Economic Uncertainties	9770	12,562,815.00	0.00	12,562,815.00				
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00	0.00	0.00				
Other Designations (by Resource/Object)	9780	15,060,387.87	0.00	15,060,387.87				
Audit Findings & One-Time Items 0000	9780	7,500,000.00		7,500,000.00				
Designated for Cash Deferred Payment 0000	9780	6,316,097.32		6,316,097.32				
Designated for Cash Deferred Payment 1100	9780	1,244,290.55		1,244,290.55				
c) Undesignated Amount	9790	0.00	0.00	0.00				
d) Unappropriated Amount	9790							
Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash	9711				150,000.00	0.00	150,000.00	
Stores	9712				0.00	0.00	0.00	
Prepaid Expenditures	9713				0.00	0.00	0.00	

			201	0-11 Unaudited Act	ials		2011-12 Budget		
Description	Function Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
All Others		9719				0.00	0.00	0.00	
b) Restricted		9740				0.00	10,582,601.33	10,582,601.33	
c) Committed Stabilization Arrangements		9750				0.00	0.00	0.00	
Other Commitments (by Resource/Object)		9760				28,635,154.52	0.00	28,635,154.52	
\$349/ADA if Current State Bgt Proposal	0000	9760				12,689,204.00		12,689,204.00	
Audit Findings & One Time Items	0000	9760				3,922,259.35		3,922,259.35	
Deferred Payments from the State	0000	9760				10,618,406.00		10,618,406.00	
Early Retirement Incentive	0000	9760				141,090.95	_	141,090.95	
Audit Findings & One Time Items	1100	9760				1,264,194.22		1,264,194.22	
d) Assigned									
Other Assignments (by Resource/Object)		9780				3,730,634.00	0.00	3,730,634.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789				11,765,754.00	0.00	11,765,754.00	
Unassigned/Unappropriated Amount		9790				0.00	0.00	0.00	

Oakland Unified Alameda County

Unaudited Actuals General Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 01

Printed: 9/9/2011 12:45 PM

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
2430	Community Day Schools	67,915.39	67,915.39
5640	Medi-Cal Billing Option	1,727,870.21	1,727,870.21
6286	English Language Acquisition Program, Teacher Training & Student A	169,455.52	169,455.52
6300	Lottery: Instructional Materials	733,313.52	733,313.52
6500	Special Education	582,554.29	582,554.29
7090	Economic Impact Aid (EIA)	551,727.02	551,727.02
7091	Economic Impact Aid: Limited English Proficiency (LEP)	184,740.18	184,740.18
7400	Quality Education Investment Act	348,970.82	348,970.82
9010	Other Restricted Local	6,164,648.38	6,216,054.38
Total, Restric	eted Balance	10,531,195.33	10,582,601.33

Form 11 – Adult Education Fund

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,680,371.16	956,180.00	-43.1%
3) Other State Revenue		8300-8599	227,462.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	149,976.75	0.00	-100.0%
5) TOTAL, REVENUES	Was .		2,057,809.91	956,180.00	-53.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,481,504.56	944,997.45	-72.9%
2) Classified Salaries		2000-2999	885,806.72	314,449.85	-64.5%
3) Employee Benefits		3000-3999	1,459,023.78	450,840.69	-69.1%
4) Books and Supplies		4000-4999	160,638.17	95,755.01	-40.4%
5) Services and Other Operating Expenditures		5000-5999	518,201.11	104,700.00	-79.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
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	214,618.81	45,437.00	-78.8%
9) TOTAL, EXPENDITURES			6,719,793.15	1,956,180.00	-70.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,661,983.24)	(1,000,000.00)	-78.5%
D. OTHER FINANCING SOURCES/USES			(1,551,555.2-7)	(1,000,000.00)	10.070
1) Interfund Transfers					
a) Transfers In		8900-8929	2,742,242.65	1,000,000.00	-63.5%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 007-		2.25	0.000
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,742,242.65	1,000,000.00	-63.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,919,740.59)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	4,851,123.83	2,931,383.24	-39.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,851,123.83	2,931,383.24	-39.69
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			4,851,123.83	2,931,383.24	-39.69
2) Ending Balance, June 30 (E + F1e)			2,931,383.24	2,931,383.24	0.09
Components of Ending Fund Balance (Actuals)					
a) Reserve for		0744	0.00		
Revolving Cash		9711	0,00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,931,383.24		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					10000000
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		360,989.97	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		2,570,393.27	
e) Unassigned/Unappropriated		0790		0.00	
Reserve for Economic Uncertainties		9789		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	1,674,566.71		
Fair Value Adjustment to Cash in County Trea	isury	9111	0.00		
b) in Banks		9120	27,172.07		
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	964,422.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,980,881.00		
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			4,647,041.94		
H. LIABILITIES					
1) Accounts Payable		9500	179,357.81		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,536,300.89		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,715,658.70		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,931,383.24		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.09
NCLB / IASA (incl. ARRA)	3000-3299, 4000-4139, 4201-4215, 4610, 5510		0.00	0.00	0.09
Vocational and Applied Technology Education	3500-3699	8290	206,385.16	0.00	-100.09
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.09
Other Federal Revenue (incl. ARRA)	All Other	8290	1,473,986.00	956,180.00	-35.1%
TOTAL, FEDERAL REVENUE			1,680,371.16	956,180.00	-43.1%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.09
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.09
All Other State Revenue		8590	227,462.00	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			227,462.00	0.00	-100.09

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	10,650.15	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	139,326.60	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			149,976.75	0.00	-100.0%
TOTAL, REVENUES			2,057,809.91	956,180.00	-53.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,266,529.32	645,018.44	71.5
Certificated Pupil Support Salaries		1200	141,749.86	51,475.73	-63.7
Certificated Supervisors' and Administrators' Salaries		1300	398,468.67	196,448.99	-50.7
Other Certificated Salaries		1900	674,756,71	52,054.29	-92.3
TOTAL, CERTIFICATED SALARIES			3,481,504.56	944,997.45	-72.9
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	242,926.68	95,187,00	-60.8
Classified Support Salaries		2200	16,538.95	0.00	-100.0
Classified Supervisors' and Administrators' Salaries		2300	371,935.93	165,800.96	-55.4
Clerical, Technical and Office Salaries		2400	254,405.16	53,461.89	-79.0
Other Classified Salaries		2900	0.00	0.00	0,0
TOTAL. CLASSIFIED SALARIES			885,806.72	314,449.85	-64.5
EMPLOYEE BENEFITS					
STRS		3101-3102	281,884.52	53,598.94	-81.0
PERS		3201-3202	65,962.02	46,908.77	-28.9
OASDI/Medicare/Alternative		3301-3302	101,036.11	96,346.94	-4.6
Health and Welfare Benefits		3401-3402	724,444.90	158,456.81	
Unemployment Insurance		3501-3502	32,032.67	9,067.67	-71.7
Workers' Compensation		3601-3602	228,803.11	66,372.51	-71.0
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	13,852.11	20,089.05	45.0
Other Employee Benefits		3901-3902	11.008.34	0.00	-100.0
TOTAL, EMPLOYEE BENEFITS			1,459,023.78	450,840.69	-69.
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	3,047.38	0.00	-100.0
Books and Other Reference Materials		4200	8,115.61	0.00	-100.0
Materials and Supplies		4300	65,408.54	95,755.01	46.4
Noncapitalized Equipment		4400	84,066.64	0.00	-100.0
TOTAL. BOOKS AND SUPPLIES			160,638.17	95,755.01	-40.

Description	Resource Codes C	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	38,709.15	0.00	-100.0%
Dues and Memberships		5300	2,506.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	59,122.79	0.00	-100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	8,855.00	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	210,497.65	104,700.00	-50.3%
Professional/Consulting Services and Operating Expenditures		5800	197,939.91	0.00	-100.0%
Communications		5900	570.61	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPEND	ITURES		518,201.11	104,700.00	-79.8%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect	Costs)		0.00	0.00	0.0%

Unaudited Actuals Adult Education Fund Expenditures by Object

01 61259 0000000 Form 11

			2010-11	2011-12	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	214,618.81	45,437.00	-78.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS		214,618.81	45,437.00	-78.8%
TOTAL, EXPENDITURES			6,719,793.15	1,956,180.00	-70.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,742,242.65	1,000,000.00	-63.5%
(a) TOTAL, INTERFUND TRANSFERS IN			2,742,242.65	1,000,000.00	-63.5%
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			5.00	0.00	
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	0.09
(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	0.09
(d) TOTAL, USES	7.15		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	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d + e)			2,742,242.65	1,000,000.00	-63.59

Unaudited Actuals Adult Education Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,680,371.16	956,180.00	-43.1%
3) Other State Revenue		8300-8599	227,462.00	0.00	-100.09
4) Other Local Revenue		8600-8799	149,976.75	0.00	-100.09
5) TOTAL, REVENUES			2,057,809.91	956,180.00	-53.59
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		3,438,113.55	1,077,924.00	-68.69
2) Instruction - Related Services	2000-2999		2,884,476.81	728,119.00	-74.89
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.00
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		214,618.81	45,437.00	-78.89
8) Plant Services	8000-8999		182,583.98	104,700.00	-42.79
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENDITURES			6,719,793.15	1,956,180.00	-70.99
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,661,983.24)	(1,000,000.00)	-78.59
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000 2000	274204205	4 000 000 00	20.50
a) Transfers In		8900-8929	2,742,242.65	1,000,000.00	-63.5
b) Transfers Out		7600-7629	0.00	0.00	0.09
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			2,742,242.65	1,000,000.00	-63.59

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,919,740.59)	0.00	-100.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,851,123.83	2,931,383.24	-39.69
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			4,851,123.83	2,931,383.24	-39.69
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			4,851,123.83	2,931,383.24	-39.69
2) Ending Balance, June 30 (E + F1e)			2,931,383.24	2,931,383.24	0.09
Components of Ending Fund Balance (Actuals)					
Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,931,383.24		
d) Unappropriated Amount		9790			- 1002
Components of Ending Fund Balance (Budget) a) Reserve for					
Revolving Cash		9711	_	0.00	
Stores		9712	_	0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719	_	0.00	
b) Restricted		9740		360,989.97	
c) Committed		0750		0.00	
Stabilization Arrangements Other Commitments (by Resource/Object)		9750 9760		0.00	
Other Commitments (by Resource/Object)		9700		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		2,570,393.27	
e) Unassigned/Unappropriated		0700		0.00	
Reserve for Economic Uncertainties		9789		0.00	

Oakland Unified Alameda County

Unaudited Actuals Adult Education Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 11

Printed: 9/9/2011 12:46 PM

		2010-11	2011-12
Resource	Description	Unaudited Actuals	Budget
9010	Other Restricted Local	0.00	360,989.97
Total, Restr	icted Balance	0.00	360,989.97

Form 12 – Child Development Fund

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,737,155.90	4,781,599.68	0.9%
3) Other State Revenue		8300-8599	9,739,693.00	11,296,577.80	16.0%
4) Other Local Revenue		8600-8799	402,993.00	119,999.62	-70.2%
5) TOTAL, REVENUES			14,879,841.90	16,198,177.10	8.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	4,648,963.18	5,436,340.81	16.9%
2) Classified Salaries		2000-2999	2,856,834.48	3,266,616.54	14.3%
3) Employee Benefits		3000-3999	3,400,744.53	4,079,539.51	20.0%
4) Books and Supplies		4000-4999	129,026.23	249,312.24	93.2%
5) Services and Other Operating Expenditures		5000-5999	2,842,310.48	2,266,330.00	-20.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,739.27	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	622,888.27	723,389.00	16.1%
9) TOTAL, EXPENDITURES			14,507,506.44	16,021,528.10	10.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			372,335.46	176,649.00	-52.6%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	265,470.11	176,649.00	-33.5%
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			(265,470.11)	(176,649.00)	-33.5%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106,865.35	0.00	-100.09
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	596,681.18	703,546.53	17.99
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			596,681.18	703,546.53	17.99
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			596,681.18	703,546.53	17.99
2) Ending Balance, June 30 (E + F1e)			703,546.53	703,546.53	0.09
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts		3740	0.00		
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	703,546.53		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)			U.S.		Casa.v
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719	-	0.00	
b) Restricted		9740		648,542.99	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
				0.00	
d) Assigned Other Assignments		9780		55,003.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	1,744,492.78		
1) Fair Value Adjustment to Cash in County Tr	easury	9111	0.00		
b) in Banks		9120	71,500.54		
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	260,050.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	7,062.27		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,083,106.21		
H. LIABILITIES					
1) Accounts Payable		9500	1,060,135.64		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,775.24		
4) Current Loans		9640			
5) Deferred Revenue		9650	316,648.80		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,379,559.68		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			703,546.53		

Description Resour	ce Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	4,737,155.90	4,781,599.68	0.9%
TOTAL, FEDERAL REVENUE			4,737,155.90	4,781,599.68	0.9%
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, 6	056, 6105	8590	9,681,394.47	11,296,577.80	16.7%
All Other State Revenue All	Other	8590	58,298.53	0.00	-100.0%
TOTAL, OTHER STATE REVENUE			9,739,693.00	11,296,577.80	16.0%
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	14,171.58	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	296,166.29	0.00	-100.0%
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	92,655.13	119,999.62	29.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			402,993.00	119,999.62	-70.2%
TOTAL, REVENUES			14,879,841.90	16,198,177.10	8.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	3,741,478.56	4,464,829.81	19.3%
Certificated Pupil Support Salaries		1200	73,434.00	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	558,955.18	698,530.77	25.0%
Other Certificated Salaries		1900	275,095.44	272,980.23	-0.8%
TOTAL, CERTIFICATED SALARIES			4,648,963.18	5,436,340.81	16.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	2,260,549.01	2,709,446.41	19.9%
Classified Support Salaries		2200	13,588.09	1,000.00	-92.6%
Classified Supervisors' and Administrators' Salaries		2300	71,155.10	68,687.43	-3.5%
Clerical, Technical and Office Salaries		2400	511,542.28	487,482.70	-4.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,856,834.48	3,266,616.54	14.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	337,822.22	448,213.90	32.7%
PERS		3201-3202	312,154.58	347,702.02	11.49
OASDI/Medicare/Alternative		3301-3302	301,208.38	320,887.44	6.5%
Health and Welfare Benefits		3401-3402	1,865,423.98	2,253,468.11	20.8%
Unemployment Insurance		3501-3502	55,159.47	62,110.84	12.6%
Workers' Compensation		3601-3602	390,721.11	452,590.38	15.89
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	46,424.61	75,113.12	61.89
Other Employee Benefits		3901-3902	91,830.18	119,453.70	30.19
TOTAL, EMPLOYEE BENEFITS			3,400,744.53	4,079,539.51	20.09
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.09
Books and Other Reference Materials		4200	8,156.65	5,431.31	-33.49
Materials and Supplies		4300	118,888.59	243,880.93	105.19
Noncapitalized Equipment		4400	1,980.99	0.00	-100.09
Food		4700	0.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES			129,026.23	249,312.24	93.29

Description Resource Code	s Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES				
Subagreements for Services	5100	1,598,529.54	0.00	-100.0%
Travel and Conferences	5200	10,926.07	8,000.00	-26.8%
Dues and Memberships	5300	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	236,989.47	239,218.00	0.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	190,951.73	42,700.00	-77.6%
Transfers of Direct Costs	5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750	560,858.90	672,387.00	19.9%
Professional/Consulting Services and Operating Expenditures	5800	244,054.77	1,304,025.00	434.3%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		2,842,310.48	2,266,330.00	-20.3%
CAPITAL OUTLAY				
Land	6100	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)				
Other Transfers Out				
All Other Transfers Out to All Others	7299	6,739.27	0.00	-100.0%
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)		6,739.27	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS				
Transfers of Indirect Costs - Interfund	7350	622,888.27	723,389.00	16.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		622,888.27	723,389.00	16.1%
TOTAL, EXPENDITURES		14,507,506.44	16,021,528.10	10.4%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	265,470.11	176,649.00	-33.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			265,470.11	176,649.00	-33.5%
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	0.09
Proceeds from Capital Leases		8972	0.00	0.00	0.09
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
		7699	0.00	0.00	0.0%
All Other Financing Uses		7099			
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS		2			
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,737,155.90	4,781,599.68	0.9%
3) Other State Revenue		8300-8599	9,739,693.00	11,296,577.80	16.0%
4) Other Local Revenue		8600-8799	402,993.00	119,999.62	-70.29
5) TOTAL, REVENUES			14,879,841.90	16,198,177.10	8.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		9,321,331.85	10,622,002.51	14.0%
2) Instruction - Related Services	2000-2999		3,522,536.42	4,403,750.59	25.0%
3) Pupil Services	3000-3999		104,002.75	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		0.00	0.00	0.09
7) General Administration	7000-7999		622,888.27	723,389.00	16.19
8) Plant Services	8000-8999		930,007.88	272,386.00	-70.79
9) Other Outgo	9000-9999	Except 7600-7699	6,739.27	0.00	-100.0
10) TOTAL, EXPENDITURES			14,507,506.44	16,021,528.10	10.49
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			372,335.46	176,649.00	-52.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000 2000			
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out		7600-7629	265,470.11	176,649.00	-33.5
Other Sources/Uses 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	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(265,470.11)	(176,649.00)	-33.5%

escription	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			106,865.35	0.00	-100.0%
. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	596,681.18	703,546.53	17.99
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			596,681.18	703,546.53	17.99
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			596,681.18	703,546.53	17.99
2) Ending Balance, June 30 (E + F1e)			703,546.53	703,546.53	0.09
Components of Ending Fund Balance (Actuals)					
a) Reserve for		9711	0.00		
Revolving Cash					
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance b) Designated Amounts		9740	0.00		
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of		0775			
Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	703,546.53		
d) Unappropriated Amount Components of Ending Fund Balance (Budget)		9790			
a) Reserve for					
Revolving Cash		9711	-	0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		648,542.99	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
		3700		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		55,003.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	

Oakland Unified Alameda County

Unaudited Actuals Child Development Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 12

Printed: 9/9/2011 12:46 PM

		2010-11	2011-12
Resource	Description	Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	0.00	648,542.99
Total, Restr	icted Balance	0.00	648,542.99

Form 13 – Cafeteria Special Revenue Fund

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,389,047.78	14,120,341.84	-1.9%
3) Other State Revenue		8300-8599	885,432.06	748,891.57	-15.4%
4) Other Local Revenue		8600-8799	915,750.69	699,827.25	-23.6%
5) TOTAL, REVENUES			16,190,230.53	15,569,060.66	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,288,115.37	4,583,200.32	6.9%
3) Employee Benefits		3000-3999	2,101,885.01	2,614,142.59	24.4%
4) Books and Supplies		4000-4999	7,868,769.86	7,201,791.10	-8.5%
5) Services and Other Operating Expenditures		5000-5999	332,815.95	419,706.65	26.1%
6) Capital Outlay		6000-6999	68,141.29	0.00	-100.0%
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	635,583.16	662,802.00	4.3%
9) TOTAL, EXPENDITURES	n		15,295,310.64	15,481,642.66	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			894,919.89	87,418.00	-90.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	208,246.11	119,425.00	-42.7%
b) Transfers Out		7600-7629	206,843.00	206,843.00	0.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,403.11	(87,418.00)	-6330.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			896,323.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance		0704	700.004.40	1 000 047 40	100 10
a) As of July 1 - Unaudited		9791	733,924.40	1,630,247.40	122.1%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			733,924.40	1,630,247.40	122.19
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			733,924.40	1,630,247.40	122.19
2) Ending Balance, June 30 (E + F1e)			1,630,247.40	1,630,247.40	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	1,630,247.40		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		97 40		1,552,208.86	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		78.038.54	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Unaudited Actuals Cafeteria Special Revenue Fund Expenditures by Object

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	423,906.08		
Fair Value Adjustment to Cash in County Treasur	У	9111	0.00		
b) in Banks		9120	69,536.64		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	21,042.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,902,245.43		
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			4,416,730.45		
H. LIABILITIES					
1) Accounts Payable		9500	1,242,913.24		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,543,569.81		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,786,483.05		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,630,247.40		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	14,389,047.78	14,120,341.84	-1.9%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,389,047.78	14,120,341.84	-1.9%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
All Other State Revenue		8590	885,432.06	748,891.57	-15.4%
TOTAL, OTHER STATE REVENUE			885,432.06	748,891.57	-15.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales				0.00	0.000
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	674,927.98	489,827.25	-27.4%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	(5,464.38)	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investme	nts	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	246,287.09	210,000.00	-14.79
TOTAL, OTHER LOCAL REVENUE			915,750.69	699,827.25	-23.6%
TOTAL, REVENUES			16,190,230.53	15,569,060.66	-3.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	3,310,366.63	3,463,724.35	4.6%
Classified Supervisors' and Administrators' Salaries		2300	672,907.75	794,856.69	18.1%
Clerical, Technical and Office Salaries		2400	259,738.67	284,619.28	9.6%
Other Classified Salaries		2900	45,102.32	40,000.00	-11.3%
TOTAL, CLASSIFIED SALARIES			4,288,115.37	4,583,200.32	6.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	49,005.00	Nev
PERS		3201-3202	341,259.26	373,748.88	9.5%
OASDI/Medicare/Alternative		3301-3302	308,564.30	323,796.17	4.9%
Health and Welfare Benefits		3401-3402	1,023,102.08	1,346,093.24	31.6%
Unemployment Insurance		3501-3502	30,846.56	32,005.03	3.8%
Workers' Compensation		3601-3602	220,399.05	232,727.39	5.69
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	2,160.14	2,500.17	15.79
Other Employee Benefits		3901-3902	175,553.62	254,266.71	44.89
TOTAL, EMPLOYEE BENEFITS			2,101,885.01	2,614,142.59	24.49
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	475,339.32	817,041.30	71.99
Noncapitalized Equipment		4400	136,015.00	135,000.00	-0.79
Food		4700	7,257,415.54	6,249,749.80	-13.99
TOTAL, BOOKS AND SUPPLIES			7,868,769.86	7,201,791.10	-8.59

Description i	Resource Codes Object Co	2010- des Unaudited		2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	5100		0.00	0.00	0.0%
Travel and Conferences	5200	3	34,216.09	38,000.00	11.1%
Dues and Memberships	5300		0.00	0.00	0.0%
Insurance	5400-54	50	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	-	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts 5600	14	11,916.51	140,091.65	-1.3%
Transfers of Direct Costs	5710		0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	5750		(2,961.75)	56,000.00	-1990.89
Professional/Consulting Services and Operating Expenditures	5800	15	59,181.44	185,000.00	16.2%
Communications	5900		463.66	615.00	32.69
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	TURES	33	32,815.95	419,706.65	26.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings	6200		0.00	0.00	0.0%
Equipment	6400		68,141.29	0.00	-100.09
Equipment Replacement	6500		0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			68,141.29	0.00	-100.09
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest	7438		0.00	0.00	0.09
Other Debt Service - Principal	7439		0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund	7350	6	35,583.16	662,802.00	4.39
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT C	OSTS	6:	35,583.16	662,802.00	4.39
TOTAL, EXPENDITURES		15,2	95,310.64	15,481,642.66	1.29

2011-12 Budget	Percent Difference
0.00	0.0%
1 119,425.00	-42.7%
1 119,425.00	-42.7%
0 206,843.00	0.0%
0 206,843.00	0.0%
0.00	0.0%
0.00	0.0%
0.00	0.0%
0.00	0.0%
0.00	0.0%
0.00	0.0%
0.00	0.09
0.00	
0.00	υ̂. <u>0</u> %
0.00	0.09
0.00	0.09
1	(87,418.00)

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	14,389,047.78	14,120,341.84	-1.9%
3) Other State Revenue		8300-8599	885,432.06	748,891.57	-15.4%
4) Other Local Revenue		8600-8799	915,750.69	699,827.25	-23.6%
5) TOTAL, REVENUES			16,190,230.53	15,569,060.66	-3.8%
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		14,659,727.48	14,818,840.66	1.1%
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		635,583.16	662,802.00	4.3%
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			15,295,310.64	15,481,642.66	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	a/-	110	894,919.89	87,418.00	-90.2%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	208,246.11	119,425.00	-42.7%
b) Transfers Out		7600-7629	206,843.00	206,843.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,403.11	(87,418.00)	-6330.3%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			896,323.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	733,924.40	1,630,247.40	122.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			733,924.40	1,630,247,40	122.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			733,924.40	1,630.247.40	122.1%
2) Ending Balance, June 30 (E + F1e)			1,630,247.40	1,630,247.40	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9711			
Prepaid Expenditures		9712	0.00		
			0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance b) Designated Amounts		9740	0.00		
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	1,630,247.40		
d) Unappropriated Amount Components of Ending Fund Balance (Budget)		9790			
a) Reserve for					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		1,552,208.86	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
		3/00		0.00	
 d) Assigned Other Assignments (by Resource/Object) 		9780		78,038.54	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Printed: 9/9/2011 12:47 PM

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	0.00	803,333.58
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	0.00	74,892.60
5330	Child Nutrition: Summer Food Service Program Operations	0.00	73,985.91
7810	Other Restricted State	0.00	383,653.94
9010	Other Restricted Local	0.00	216,342.83
Total, Restr	icted Balance	0.00	1,552,208.86

<u>Form 14 – Deferred Maintenance Fund</u>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(456.90)	0.00	-100.0%
5) TOTAL, REVENUES		K-par-	(456.90)	0.00	-100.0%
B. EXPENDITURES			AND CONTRACTOR OF THE PARTY OF		
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	2,851,534.78	2,093,782.32	-26.6%
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			2,851,534.78	2,093,782.32	-26.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)	,	-	(2,851,991.68)	(2,093,782.32)	-26.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000 2000	2 002 782 22	2 002 782 22	0.00/
a) Transfers In		8900-8929	2,093,782.32	2,093,782.32	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.0%
a) Sources					0.0%
b) Uses		7630-7699	0.00	0.00	
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,093,782.32	2,093,782.32	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(758,209.36)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	831,833.82	73,624.46	-91.19
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			831,833.82	73,624.46	-91.19
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			831,833.82	73,624.46	-91.1%
2) Ending Balance, June 30 (E + F1e)			73,624.46	73,624.46	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	73,624.46		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					Secretary sections and sections
a) Nonspendable Revolving Cash		9711		0.00	
		9712		0.00	
Stores					
Prepaid Expenditures		9713		0.00	
All Others		9719	-	0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		73,624.46	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	112,728.17		
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	202.16		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS		*****	112,930.33		
H. LIABILITIES					
1) Accounts Payable		9500	39,305.87		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			39,305.87		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			73,624.46		

Description Resource Co	odes Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE				
All Other State Revenue	8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE		0.00	0.00	0.0%
OTHER LOCAL REVENUE				
Other Local Revenue				
Sales				0.000
Sale of Equipment/Supplies	8631	0.00	0.00	0.0%
Interest	8660	(456.90)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.0%
Other Local Revenue				
All Other Local Revenue	8699	0.00	0.00	0.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		(456.90)	0.00	-100.0%
TOTAL, REVENUES		(456.90)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.09
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	0.09
Health and Welfare Benefits		3401-3402	0.00	0.00	0.09
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.09
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.09
PERS Reduction		3801-3802	0.00	0.00	0.09
Other Employee Benefits		3901-3902	0.00	0.00	0.09
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.09
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	0.00	0.09
Noncapitalized Equipment		4400	0.00	0.00	0.00
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.09

Description R	esource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land Improvements		6170	1,024,125.76	0.00	-100.0%
Buildings and Improvements of Buildings		6200	1,827,409.02	2,093,782.32	14.6%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,851,534.78	2,093,782.32	-26.69
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	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,851,534.78	2,093,782.32	-26.6%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	2,093,782.32	2,093,782.32	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,093,782.32	2,093,782.32	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	0.09
Long-Term Debt Proceeds		0000	0.00		
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS	-		0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,093,782.32	2,093,782.32	0.09

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(456.90)	0.00	-100.0%
5) TOTAL, REVENUES			(456.90)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		2,851,534.78	2,093,782.32	-26.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			2,851,534.78	2,093,782.32	-26.6%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(2,851,991.68)	(2,093,782.32)	-26,6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,093,782.32	2,093,782.32	0.09
b) Transfers Out		7 600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7 630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			2,093,782.32	2,093,782.32	0.09

Description	Function Codes Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		(758,209.36)	0.00	-100.09
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	831,833.82	73,624.46	-91.19
b) Audit Adjustments	9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)		831,833.82	73,624.46	-91.19
d) Other Restatements	9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)		831,833.82	73,624.46	-91.19
2) Ending Balance, June 30 (E + F1e)		73,624.46	73,624.46	0.09
Components of Ending Fund Balance (Actuals)				
Reserve for Revolving Cash	9711	0.00		
Stores	9712	0.00		
Prepaid Expenditures	9713	0.00		
All Others	9719	0.00		
General Reserve	9730	0.00		
Legally Restricted Balance	9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties	9770	0.00		
Designated for the Unrealized Gains of				
Investments and Cash in County Treasury	9775	0.00		
Other Designations (by Resource/Object)	9780	0.00		
c) Undesignated Amount	9790	73,624.46		
d) Unappropriated Amount	9790	700000000000000000000000000000000000000		
Components of Ending Fund Balance (Budget) a) Reserve for				
Revolving Cash	9711		0.00	
Stores	9712		0.00	
Prepaid Expenditures	9713		0.00	
All Others	9719	_	0.00	
b) Restricted	9740		0.00	
c) Committed Stabilization Arrangements	9750		0.00	
Other Commitments (by Resource/Object)	9760		0.00	
d) Assigned Other Assignments (by Resource/Object)	9780		73,624.46	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	
Unassigned/Unappropriated Amount	9790		0.00	

Oakland Unified Alameda County

Unaudited Actuals Deferred Maintenance Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 14

Resource	Description	2010-11 Unaudited Actuals	Budget	
Total Restri	icted Balance	0.00	0.00	

Form 17 – Special Reserve Fund for Other Than Capital Outlay Projects

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	56,090.36	0.00	-100.0%
5) TOTAL, REVENUES			56,090.36	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
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)			56,090.36	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	1,130,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,094,903.00	2,094,903.00	0.0%
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			(964,903.00)	(2,094,903.00)	117.1%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	- Constant		(908,812.64)	(2,094,903.00)	130.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					51.11
a) As of July 1 - Unaudited		9791	3,592,908.79	2,684,096.15	-25.3%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			3,592,908.79	2,684,096.15	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,592,908.79	2,684,096.15	-25.3%
2) Ending Balance, June 30 (E + F1e)		4	2,684,096.15	589,193.15	-78.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	5.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of				·	
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,684,096.15		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)			ANALYSIS (See all See	MARKET PER PER	
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		589,193.15	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
1) Cash		9110	2,610,400.06		
a) in County Treasury		3110			
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	69,127.89		
3) Accounts Receivable		9200	4,568.20		
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		- to-	2,684,096.15		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 - H7)			2,684,096.15		

Oakland Unified Alameda County

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

01 61259 0000000 Form 17

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	56,090.36	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			56,090.36	0.00	-100.0%
TOTAL, REVENUES			56,090.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.09
Other Authorized Interfund Transfers In		8919	1,130,000.00	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			1,130,000.00	0.00	-100.09
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	2,094,903.00	2,094,903.00	0.09
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.09
To: Deferred Maintenance Fund		7615	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			2,094,903.00	2,094,903.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES		0303	0.00	0.00	0.09
USES			0.00	0.00	0.07
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
FOTAL OTHER FINANCING COURSES					
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(964,903.00)	(2,094,903.00)	117.19

			2010-11	2011-12	Percent
Description	Function Codes	Object Codes		Budget	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	56,090.36	0.00	-100.0%
5) TOTAL, REVENUES			56,090.36	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		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)			56,090.36	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	1,130,000.00	0.00	-100.0%
b) Transfers Out		7600-7629	2,094,903.00	2,094,903.00	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			(964,903.00)	(2,094,903.00)	117.1%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(908,812.64)	(2,094,903.00)	130.5%
F. FUND BALANCE, RESERVES			(233)3 3		
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,592,908.79	2,684,096.15	-25.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,592,908.79	2,684,096.15	-25.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,592,908.79	2,684,096.15	-25.3%
2) Ending Balance. June 30 (E + F1e)			2,684,096.15	589,193.15	-78.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
 b) Designated Amounts Designated for Economic Uncertainties 		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	2,684,096.15		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Reserve for					
Revolving Cash		9711	_	0.00	
Stores		9712	-	0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719	_	0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)	,	9780		589,193.15	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Oakland Unified Alameda County

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

01 61259 0000000 Form 17

Printed: 9/9/2011 12:47 PM

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

Form 21 – Building Fund

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	820,977.44	0.00	-100.0%
5) TOTAL, REVENUES			820,977.44	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,630,462.80	1,824,042.38	11.9%
3) Employee Benefits		3000-3999	691,682.88	817,002.50	18.1%
4) Books and Supplies		4000-4999	351,618.11	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	6,426,274.30	6,715,900.00	4.5%
6) Capital Outlay		6000-6999	57,276,022.65	14,875,019.30	-74.0%
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		10%	66,376,060.74	24,231,964.18	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		-	(65,555,083.30)	(24,231,964.18)	-63.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	1,194,557.27	0.00	-100.0%
b) Transfers Out		7600-7629	2,093,782.32	2,093,782.32	0.0%
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			(899,225.05)	(2,093,782.32)	132.8%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,454,308.35)	(26,325,746.50)	-60.49
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	179,248,740.69	112,794,432.34	-37.1%
b) Audit Adjustments		9793	0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			179,248,740.69	112,794,432.34	-37.19
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,248,740.69	112,794,432.34	-37.19
2) Ending Balance, June 30 (E + F1e)			112,794,432.34	86,468,685.84	-23.3%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	112,794,432.34		
d) Unappropriated Amount Components of Ending Fund Balance (Budget)	* 1 * *	9790			
Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		84,007,134.67	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		2,461,551.17	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	[00070 (00.15%)]	0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	93,486,204.63		
1) Fair Value Adjustment to Cash in County Trea	sury	9111	0.00		
b) in Banks		9120	23.25		
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	197,450.38		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	25,000,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			118,683,678.26		
H. LIABILITIES					
1) Accounts Payable		9500	5,889,245.92		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES		<u>-</u>	5.889,245.92		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			112,794,432.34		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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%
		0023	0.00	0.00	0.07
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	742,614.75	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	78,362.69	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			820,977.44	0.00	-100.0%
TOTAL, REVENUES	11-1-1-1		820,977.44	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	130,577.07	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	1,204,677.49	1,506,755.58	25.1%
Clerical. Technical and Office Salaries		2400	295,208.24	317,286.80	7.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,630,462.80	1,824,042.38	11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	159,967.86	195,300.17	22.19
OASDI/Medicare/Alternative		3301-3302	121,868.26	139,539.22	14.5%
Health and Welfare Benefits		3401-3402	254,095.96	311.610.69	22.6%
Unemployment Insurance		3501-3502	11,772.10	13,133.12	11.69
Workers' Compensation		3601-3602	85,648.25	96,127.02	12.29
OPEB, Allocated		3701-3702	0.00	0.00	0.09
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	34,563.44	42.190.06	22.19
Other Employee Benefits		3901-3902	23,767.01	19,102.22	-19.69
TOTAL, EMPLOYEE BENEFITS			691,682.88	817,002.50	18.19
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	43,769.71	0.00	-100.09
Noncapitalized Equipment		4400	307,848.40	0.00	-100.09
TOTAL, BOOKS AND SUPPLIES			351,618.11	0.00	-100.09
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.00
Travel and Conferences		5200	0.00	0.00	0.09
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 Improveme	ents	5600	792,015.20	0.00	-100.0
Transfers of Direct Costs		5710	0.00	0.00	0.0
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.09

Description Resource Code	s Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
Professional/Consulting Services and				
Operating Expenditures	5800	5,634,259.10	6,715,900.00	19.2%
Communications	5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		6,426,274.30	6,715,900.00	4.5%
CAPITAL OUTLAY				
Land	6100	1,713,209.29	0.00	-100.0%
Land Improvements	6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	54,053,128.69	14,875,019.30	-72.5%
Books and Media for New School Libraries				
or Major Expansion of School Libraries	6300	0.00	0.00	0.0%
Equipment	6400	1,509,684.67	0.00	-100.0%
Equipment Replacement	6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		57,276,022.65	14,875,019.30	-74.0%
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	0.09
Debt Service - Interest	7438	0.00	0.00	0.09
Other Debt Service - Principal	7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.09

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	1,194,557.27	0.00	-100.0%
(a) TOTAL INTERFUND TRANSFERS IN			1,194,557.27	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,093,782.32	2,093,782.32	0.0%
(b) TOTAL. INTERFUND TRANSFERS OUT			2,093,782.32	2,093.782.32	0.0%

Proceeds Proceeds Proceeds from Sale of Bonds Proceeds from Sale/Lease- Purchase of Land/Buildings Other Sources County School Bldg Aid Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases Proceeds from Lease Revenue Bonds All Other Financing Sources (c) TOTAL, SOURCES				Difference
Proceeds Proceeds from Sale of Bonds Proceeds from Sale/Lease- Purchase of Land/Buildings Other Sources County School Bldg Aid Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases Proceeds from Lease Revenue Bonds All Other Financing Sources (c) TOTAL. SOURCES				
Proceeds from Sale of Bonds Proceeds from Sale/Lease- Purchase of Land/Buildings Other Sources County School Bldg Aid Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases Proceeds from Lease Revenue Bonds All Other Financing Sources (c) TOTAL. SOURCES				
Purchase of Land/Buildings Other Sources County School Bldg Aid Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases Proceeds from Lease Revenue Bonds All Other Financing Sources (c) TOTAL. SOURCES	8951	0.00	0.00	0.00
County School Bldg Aid Transfers from Funds of Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases Proceeds from Lease Revenue Bonds All Other Financing Sources (c) TOTAL. SOURCES	8953	0.00	0.00	0.0%
Lapsed/Reorganized LEAs Long-Term Debt Proceeds Proceeds from Certificates of Participation Proceeds from Capital Leases Proceeds from Lease Revenue Bonds All Other Financing Sources (c) TOTAL. SOURCES	8961	0.00	0.00	0.0%
Proceeds from Certificates of Participation Proceeds from Capital Leases Proceeds from Lease Revenue Bonds All Other Financing Sources (c) TOTAL. SOURCES	8965	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds All Other Financing Sources (c) TOTAL. SOURCES	8971	0.00	0.00	0.09
All Other Financing Sources (c) TOTAL, SOURCES	8972	0.00	0.00	0.0
(c) TOTAL. SOURCES	8973	0.00	0.00	0.0
	8979	0.00	0.00	0.0
		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
OTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		(899,225.05)	(2,093,782.32)	132.8'

Unaudited Actuals Building Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	820,977.44	0.00	-100.0%
5) TOTAL, REVENUES			820,977.44	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		66,376,060.74	24,231,964.18	-63.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			66,376,060.74	24,231,964.18	-63.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			(65,555,083.30)	(24,231,964.18)	-63.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	1,194,557.27	0.00	-100.0%
b) Transfers Out		7600-7629	2,093,782.32	2,093,782.32	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			(899,225.05)	(2,093,782.32)	132.8%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(66,454,308.35)	(26,325,746.50)	-60.49
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	179,248,740.69	112,794,432.34	-37.1
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)		_	179,248,740.69	112,794,432.34	-37.1
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			179,248,740.69	112,794,432.34	-37.1
2) Ending Balance, June 30 (E + F1e)		_	112,794,432.34	86,468,685.84	-23.3
Components of Ending Fund Balance (Actuals)					
Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of		3770	0.00		
Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	112,794,432.34		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		84,007,134.67	
c) Committed		9750		0.00	
Stabilization Arrangements Other Commitments (by Resource/Object)		9760	ш.	0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		2,461,551.17	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Oakland Unified Alameda County

Unaudited Actuals Building Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 21

Resource	Resource Description 9010 Other Restricted Local Total, Restricted Balance	2010-11 Unaudited <u>Actua</u> ls	2011-12 Budget
9010	Other Restricted Local	0.00	84,007,134.67
Total, Restr	icted Balance	0.00	84,007,134.67

Form 25 – Capital Facilities Fund

Description	Resource Codes Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	4,125,450.87	3,770,000.00	-8.6%
5) TOTAL, REVENUES		4,125,450.87	3,770,000.00	-8.6%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	845,580.40	1,096,493.36	29.7%
3) Employee Benefits	3000-3999	383,075.28	582,595.65	52.1%
4) Books and Supplies	4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	378,323.91	480,000.00	26.9%
6) Capital Outlay	6000-6999	1,408,642.28	1,729,169.00	22.8%
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		3,015,621.87	3,888,258.01	28.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER				
FINANCING SOURCES AND USES (A5 - B9) D. OTHER FINANCING SOURCES/USES		1,109,829.00	(118,258.01)	-110.7%
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	8,806,836.77	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		(8,806,836.77)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,697,007.77)	(118,258.01)	-98.5%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	12,552,925.57	4,855,917.80	-61.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,552,925.57	4,855,917.80	-61.3%
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			12,552,925.57	4,855,917.80	-61.39
2) Ending Balance, June 30 (E + F1e)			4,855,917.80	4,737,659.79	-2.4%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		,
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	4,855,917.80		
d) Unappropriated Amount		9790			0.000
Components of Ending Fund Balance (Budget) a) Nonspendable Revolving Cash		9711	EDRIES	0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		21,089.93	
c) Committed					
Stabilization Arrangements		9750	_	0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		4,716,569.86	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description R	esource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	3,663,975.27		
Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
		9130	0.00		
c) in Revolving Fund					
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	133,444.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,500,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			5,297,420.26		
H. LIABILITIES					
1) Accounts Payable		9500	44,842.85		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	396,659.61		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660	2000000		
7) TOTAL, LIABILITIES			441,502.46		
I. FUND EQUITY					
Ending Fund Balance, June 30					
(must agree with line F2) (G10 - H7)			4,855,917.80		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE	4		0.00	0.00	0.076
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	0.09
Supplemental Taxes		8618	0.00	0.00	0.09
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	3,095,828.80	3,000,000.00	-3.1%
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	32,061.97	20,000.00	-37.69
Net Increase (Decrease) in the Fair Value of Investment	8	8662	0.00	0.00	0.09
Fees and Contracts					
Mitigation/Developer Fees		8681	997,546.35	750,000.00	-24.89
Other Local Revenue					
All Other Local Revenue		8699	13.75	0.00	-100.09
All Other Transfers In from All Others		8799	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE			4,125,450.87	3,770,000.00	-8.69
TOTAL, REVENUES			4,125,450.87	3,770,000.00	-8.69

Description	Resource Codes	Object Codes	2010-11 Unaudited Astuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	569,346.75	1,065,498.35	87.1%
Classified Supervisors' and Administrators' Salaries		2300	276,233.65	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	0.00	30,995.01	Nev
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			845,580.40	1,096,493.36	29.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	88,857.10	128,484.00	44.6%
OASDI/Medicare/Alternative		3301-3302	64,086.73	91,800.00	43.2%
Health and Welfare Benefits		3401-3402	137,189.22	236,991.09	72.7%
Unemployment Insurance		3501-3502	6,089.41	8,640.00	41.9%
Workers' Compensation		3601-3602	44,496.28	63,250.00	42.1%
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	19,156.59	27,756.00	44.9%
Other Employee Benefits		3901-3902	23,199.95	25,674.56	10.7%
TOTAL, EMPLOYEE BENEFITS			383,075.28	582,595.65	52.19
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	0.09
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvement	nts	5600	20,390.01	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	19,781.83	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	338,152.07	480,000.00	41.9%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDI	TURES		378,323.91	480,000.00	26.9%
CAPITAL OUTLAY					
Land		6100	211,302.01	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,197,340.27	1,729,169.00	44.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,408,642.28	1,729,169.00	22.8%
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 C	Costs)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,015,621.87	3,888,258.01	28.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
NTERFUND 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	8,806,836.77	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			8,806,836.77	0.00	-100.0%
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 CONTRIBUTIONS			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,806,836.77)	0.00	-100.09

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,125,450.87	3,770,000.00	-8.6%
5) TOTAL, REVENUES			4,125,450.87	3,770,000.00	-8.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		19,781.83	0.00	-100.0%
8) Plant Services	8000-8999		2,995,840.04	3,888,258.01	29.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			3,015,621.87	3,888,258.01	28.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)		- 100	1,109,829.00	(118,258.01)	-110.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers		2000 2000	2.00	0.00	0.000
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	8,806,836.77	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
		8980-8999	0.00	0.00	0.0%
3) Contributions		0300-0333			
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,806,836.77)	0.00	-100.

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,697,007.77)	(118,258.01)	-98.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,552,925.57	4,855,917.80	-61.39
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			12,552,925.57	4,855,917.80	-61.3
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			12,552,925.57	4,855,917.80	-61.3
2) Ending Balance, June 30 (E + F1e)			4,855,917.80	4,737,659.79	-2.4
Components of Ending Fund Balance (Actuals)					
Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts		*****	0.00		
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	4,855,917.80		
d) Unappropriated Amount		9790			THE SAME DAY
Components of Ending Fund Balance (Budget) a) Nonspendable					7.317-327
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		21,089.93	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		4,716,569.86	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	N'11 Section	0.00	

Oakland Unified Alameda County

Unaudited Actuals Capital Facilities Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 25

Printed: 9/9/2011 12:49 PM

		2010-11	2011-12	
Resource	Description	Unaudited Actuals	Budget	
9010	Other Restricted Local	0.00	21,089.93	
Total, Restr	icted Balance	0.00	21,089.93	

Form 30 – State School Building Lease-Purchase Fund

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,970.33	0.00	-100.0%
5) TOTAL, REVENUES			6,970.33	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES	***		0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,970.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,194,557.27	0.00	-100.0%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,194,557.27)	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	11-70	÷	(1,187,586.94)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance a) As of July 1 - Unaudited		9791	1,187,586.94	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187,586.94	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,187,586.94	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash		9711	0.00		
		9711	0.00		
Stores					
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
 b) Designated Amounts Designated for Economic Uncertainties 		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790	Page 15		
Components of Ending Fund Balance (Budget) a) Nonspendable			17.000000		
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750	-	0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		0.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	_	0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	(27,121.24)		
Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,662.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	28,931.09		
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			4,472.28		
H. LIABILITIES					
1) Accounts Payable		9500	4,472.28		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,472.28		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description R	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from					
State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	6,970.33	0.00	-100.09
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue		- 1			
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			6,970.33	0.00	-100.0%
TOTAL, REVENUES			6,970.33	0.00	-100.09

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.09
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	0.09
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	0.09

Description R	esource Codes Object	Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services	510	00	0.00	0.00	0.0%
Travel and Conferences	520	00	0.00	0.00	0.0%
Insurance	5400-	5450	0.00	0.00	0.0%
Operations and Housekeeping Services	550	00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	s 560	00	0.00	0.00	0.0%
Transfers of Direct Costs	571	10	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	575	50	0.00	0.00	0.0%
Professional/Consulting Services and					
Operating Expenditures	580		0.00	0.00	0.0%
Communications	590	00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES		0.00	0.00	0.0%
CAPITAL OUTLAY					
Land	610	00	0.00	0.00	0.0%
Land Improvements	617	70	0.00	0.00	0.0%
Buildings and Improvements of Buildings	620	00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries	630	00	0.00	0.00	0.0%
Equipment	640	00	0.00	0.00	0.0%
Equipment Replacement	650	00	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	72 ⁻	11	0.00	0.00	0.0%
To County Offices	72	12	0.00	0.00	0.0%
To JPAs	72	13	0.00	0.00	0.0%
All Other Transfers Out to All Others	729	99	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest	74:	38	0.00	0.00	0.09
Other Debt Service - Principal	74:	39	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)		0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/					
County School Facilities Fund					
From: All Other Funds		8913	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: State School Building Fund/					
County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,194,557.27	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,194,557.27	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES		, , ,	0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
		0330			
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES					

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,970.33	0.00	-100.0%
5) TOTAL, REVENUES			6,970.33	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B10)			6,970.33	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,194,557.27	0.00	-100.0%
2) Other Sources/Uses			1,101,001,001		
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,194,557.27)	0.00	-100.09

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,187,586.94)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,187,586.94	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,187,586.94	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,187,586.94	0.00	-100.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for		0711	0.00		
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	0.00		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)					
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		0.00	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9789		0.00	

Oakland Unified Alameda County

Unaudited Actuals State School Building Lease-Purchase Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 30

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

Form 35 – County School Facilities Fund

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,607,228.00	9,055,874.00	37.1%
4) Other Local Revenue		8600-8799	59,910.51	25,000.00	-58.3%
5) TOTAL, REVENUES	O 1 0		6,667,138.51	9,080,874.00	36.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	131,873.01	54,825.13	-58.4%
3) Employee Benefits		3000-3999	30,485.04	20,615.68	-32.4%
4) Books and Supplies		4000-4999	25,333.64	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	55,720.00	0.00	-100.0%
6) Capital Outlay		6000-6999	2,859,124.68	10,603,296.37	270.9%
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			3,102,536.37	10,678,737.18	244.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER					
FINANCING SOURCES AND USES (A5 - B9)			3,564,602.14	(1,597,863.18)	-144.89
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.09
b) Uses		7630-7699	0.00	0.00	0.09
3) Contributions		8980-8999	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.09

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,564,602.14	(1,597,863.18)	-144.8%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	10,162,921.03	13,727,523.17	35.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,162,921.03	13,727,523.17	35.19
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			10,162,921.03	13,727,523.17	35.19
2) Ending Balance, June 30 (E + F1e)			13,727,523.17	12,129,659.99	-11.6%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	13,727,523.17		
d) Unappropriated Amount	g# 1	9790	2000	23/20	And and
Components of Ending Fund Balance (Budget) a) Nonspendable			10000		
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		9,793,957.47	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned					
Other Assignments		9780		2,335,702.52	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	13,785,443.97		
Fair Value Adjustment to Cash in County Treasur	ry	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	24,536.79		
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			13,809,980.76		
H. LIABILITIES					
1) Accounts Payable		9500	53,526.50		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	28,931.09		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			82,457.59		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			13,727,523.17		

Description Resc	ource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	6,607,228.00	9,055,874.00	37.1%
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			6,607,228.00	9,055,874.00	37.1%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	59,910.51	25,000.00	-58.3%
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			59,910.51	25,000.00	-58.3%
TOTAL, REVENUES			6,667,138.51	9,080,874.00	36.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	86,270.40	54,825.13	-36.4%
Clerical, Technical and Office Salaries		2400	45,602.61	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			131,873.01	54,825.13	-58.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	9,236.88	8,036.97	-13.0%
OASDI/Medicare/Alternative		3301-3302	10,083.86	5,399.68	-46.5%
Health and Welfare Benefits		3401-3402	766.80	766.80	0.0%
Unemployment Insurance		3501-3502	982.36	621.15	-36.8%
Workers' Compensation		3601-3602	6,949.62	4,546.45	-34.6%
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	1,995.36	1,195.43	-40.1%
Other Employee Benefits		3901-3902	470.16	49.20	-89.5%
TOTAL, EMPLOYEE BENEFITS			30,485.04	20,615.68	-32.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	5,511.79	0.00	-100.0%
Noncapitalized Equipment		4400	19,821.85	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			25,333.64	0.00	-100.0%

Description Re	source Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,720.00	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITU	RES		55,720.00	0.00	-100.0%
CAPITAL OUTLAY		Ì			
Land		6100	1,851,004.05	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	936,362.17	10,603,296.37	1032.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	71,758.46	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,859,124.68	10,603,296.37	270.9%
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	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co.	sts)		0.00	0.00	0.09
TOTAL, EXPENDITURES			3,102,536.37	10,678,737.18	244.29

01 61259 0000000 Form 35

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/					
County School Facilities Fund					
From: All Other Funds		8913	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: 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%

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

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,607,228.00	9,055,874.00	37.1%
4) Other Local Revenue		8600-8799	59,910.51	25,000.00	-58.3%
5) TOTAL, REVENUES			6,667,138.51	9,080,874.00	36.2%
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		3,102,536.37	10,678,737.18	244.2%
9) Other Outgo	9000-9999	7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES		and, and	3,102,536.37	10,678,737.18	244.2%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			3,564,602.14	(1,597,863.18)	-144.8%
D. OTHER FINANCING SOURCES/USES					
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 County School Facilities Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,564,602.14	(1,597,863.18)	-144.8%
. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,162,921.03	13,727,523.17	35.19
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,162,921.03	13,727,523.17	35.19
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			10,162,921.03	13,727,523.17	35.19
2) Ending Balance, June 30 (E + F1e)			13,727,523.17	12,129,659.99	-11.6%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts		3740	0.00		
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	13,727,523.17		
d) Unappropriated Amount		9790	13,727,323.17		
Components of Ending Fund Balance (Budget)	, 15, i	3730			
Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		9,793,957.47	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		2,335,702.52	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Unaudited Actuals County School Facilities Fund Exhibit: Restricted Balance Detail

Oakland Unified Alameda County 01 61259 0000000 Form 35

Printed: 9/9/2011 12:50 PM

Resource	Description	2010-11 Unaudited Actuals	2011-12 Budget	
7710	State School Facilities Projects	0.00	9,793,957.47	
Total, Restr	ricted Balance	0.00	9,793,957.47	

Form 40 – Special Reserve fund for Capital Outlay <u>Projects</u>

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	125,330.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,861,843.61	1,873,062.00	-34.6%
4) Other Local Revenue		8600-8799	371,974.33	0.00	-100.0%
5) TOTAL, REVENUES			3,359,147.94	1,873,062.00	-44.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	265,563.02	520,954.10	96.2%
3) Employee Benefits		3000-3999	112,555.75	241,604.50	114.7%
4) Books and Supplies		4000-4999	486,134.78	484,732.00	-0.3%
5) Services and Other Operating Expenditures		5000-5999	1,030,953.38	625,771.40	-39.3%
6) Capital Outlay		6000-6999	1,411,137.60	0.00	-100.0%
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			3,306,344.53	1,873,062.00	-43.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			52,803.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.09
2) Other Sources/Uses		9020 9070	0.00	0.00	0.00
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	0.09

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			52,803.41	0.00	-100.0%
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	2,221,732.30	2,274,535.71	2.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,221,732.30	2,274,535.71	2.49
d) Other Restatements		9795	0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			2,221,732.30	2,274,535.71	2.49
2) Ending Balance, June 30 (E + F1e)			2,274,535.71	2,274,535.71	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts		3140	0.00		
Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	2,274,535.71		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711	_	0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		2,001,208.68	
c) Committed					
Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
d) Assigned Other Assignments		9780		273,327.03	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	4,163,617.70		
1) Fair Value Adjustment to Cash in County Treasur	у	9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	7,626.30		
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	100000		
10) TOTAL, ASSETS			4,171,244.00		
H. LIABILITIES					
1) Accounts Payable		9500	585,489.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	1,311,218.71		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,896,708.29		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,274,535.71		

Description Resc	ource Codes Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE				
FEMA	8281	0.00	0.00	0.0%
Other Federal Revenue (incl. ARRA)	8290	125,330.00	0.00	-100.0%
TOTAL, FEDERAL REVENUE		125,330.00	0.00	-100.0%
OTHER STATE REVENUE				
Pass-Through Revenues from State Sources	8587	0.00	0.00	0.0%
All Other State Revenue	8590	2,861,843.61	1,873,062.00	-34.6%
TOTAL, OTHER STATE REVENUE		2,861,843.61	1,873,062.00	-34.6%
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	33,805.83	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	338,168.50	0.00	-100.0%
All Other Transfers In from All Others	8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE		371,974.33	0.00	-100.0%
TOTAL, REVENUES		3,359,147.94	1,873,062.00	-44.2%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	265,563.02	520,954.10	96.2%
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			265,563.02	520,954.10	96.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,724.11	55,778.56	94.2%
OASDI/Medicare/Alternative		3301-3302	20,315.79	42,408.26	108.7%
Health and Welfare Benefits		3401-3402	35,789.19	83,571.00	133.5%
Unemployment Insurance		3501-3502	1,931.27	3,750.84	94.2%
Workers' Compensation		3601-3602	14,137.73	27,454.28	94.2%
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	6,204.94	12,049.68	94.2%
Other Employee Benefits		3901-3902	5,452.72	16,591.88	204.3%
TOTAL, EMPLOYEE BENEFITS			112,555.75	241,604.50	114.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	486,134.78	484,732.00	-0.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			486,134.78	484,732.00	-0.3%

Description F	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.09
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 Improvement	ts	5600	872,913.38	475,771.40	-45.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	158,040.00	150,000.00	-5.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDIN	TURES		1,030,953.38	625,771.40	-39.3%
CAPITAL OUTLAY			.,,,		
Land		6100	2,173.36	0.00	-100.09
Land Improvements		6170	276,616.45	0.00	-100.09
Buildings and Improvements of Buildings		6200	1,120,347.79	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	12,000.00	0.00	-100.09
Equipment Replacement		6500	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			1,411,137.60	0.00	-100.09
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	0.09
To County Offices		7212	0.00	0.00	0.09
To JPAs		7213	0.00	0.00	0.09
All Other Transfers Out to All Others		7299	0.00	0.00	0.09
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.09
Other Debt Service - Principal		7439	0.00	0.00	0.09
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	Costs)		0.00	0.00	0.09
			5.55	3.53	3.07
TOTAL, EXPENDITURES			3,306,344.53	1,873,062.00	-43.39

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

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-					
Purchase of Land/Buildings		8953	0.00	0.00	0.09
Other Sources					
Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
Long-Term Debt Proceeds					
Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.09
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	0.09
(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	0.09
(d) TOTAL, USES			0.00	0.00	0.09
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.09

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	125,330.00	0.00	-100.0%
3) Other State Revenue		8300-8599	2,861,843.61	1,873,062.00	-34.6%
4) Other Local Revenue		8600-8799	371,974.33	0.00	-100.0%
5) TOTAL, REVENUES			3,359,147.94	1,873,062.00	-44.2%
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		3,306,344.53	1,873,062.00	-43.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES	11		3,306,344.53	1,873,062.00	-43.3%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			52,803.41	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070	0.00	0.00	0.00
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		52,803.41	0.00	-100.0%
F. FUND BALANCE, RESERVES				
1) Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	2,221,732.30	2,274,535.71	2.4%
b) Audit Adjustments	9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		2,221,732.30	2,274,535.71	2.4%
d) Other Restatements	9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		2,221,732.30	2,274,535.71	2.4%
2) Ending Balance, June 30 (E + F1e)		2,274,535.71	2,274,535.71	0.0%
Components of Ending Fund Balance (Actuals)				
a) Reserve for Revolving Cash	9711	0.00		
Stores	9712	0.00		
Prepaid Expenditures	9713	0.00		
All Others	9719	0.00		
General Reserve	9730	0.00		
Legally Restricted Balance	9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties	9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury	9775	0.00		
Other Designations (by Resource/Object)	9780	0.00		
c) Undesignated Amount	9790	2,274,535.71		
d) Unappropriated Amount	9790			
Components of Ending Fund Balance (Budget) a) Nonspendable				
Revolving Cash	9711		0.00	
Stores	9712		0.00	
Prepaid Expenditures	9713		0.00	
All Others	9719		0.00	
b) Restricted	9740	_	2,001,208.68	
c) Committed	0750		0.00	
Stabilization Arrangements Other Commitments (by Resource/Object)	9750 9760		0.00	
d) Assigned			3.33	
Other Assignments (by Resource/Object)	9780		273,327.03	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties	9789		0.00	
Unassigned/Unappropriated Amount	9790		0.00	

Oakland Unified Alameda County

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

01 61259 0000000 Form 40

Printed: 9/9/2011 12:51 PM

		2010-11	2011-12
Resource	Description	Unaudited Actuals	Budget
7710	State School Facilities Projects	0.00	125,330.00
7810	Other Restricted State	0.00	1,587,279.13
9010	Other Restricted Local	0.00	288,599.55
Total, Restr	icted Balance	0.00	2,001,208.68

Form 51 – Bond Interest and Redemption Fund

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,176,966.88	630,681.00	-46.4%
3) Other State Revenue		8300-8599	482,494.33	240,097.00	-50.2%
4) Other Local Revenue		8600-8799	51,171,200.01	47,521,080.00	-7.1%
5) TOTAL, REVENUES	N 12-		52,830,661.22	48,391,858.00	-8.4%
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%
Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	50,348,211.12	48,391,858.00	-3.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,348,211.12	48,391,858.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,482,450.10	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
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%

2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
2,482,450.10	0.00	-100.09
36,411,384.79	38,893,834.89	6.89
0.00	0.00	0.09
36,411,384.79	38,893,834.89	6.89
0.00	0.00	0.0
36,411,384.79	38,893,834.89	6.8
38,893,834.89	38,893,834.89	0.0
0.00		
0.00		
0.00		
0.00		
0.00		
0.00		
0.00		
0.00		
0.00		
38,893,834.89		
	0.00	
	0.00	
	0.00	
	0.00	
	0.00	
	5.55	
	0.00	
	0.00	
	38,893,834.89	
	0.00	
		0.00

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	38,830,868.09		
Fair Value Adjustment to Cash in County Treasu	JLÀ	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	62,966.80		
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			38,893,834.89		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			38,893,834.89		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	1,176,966.88	630,681.00	-46.4%
TOTAL, FEDERAL REVENUE			1,176,966.88	630,681.00	-46.4%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	482,494.33	240,097.00	-50.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			482,494.33	240,097.00	-50.2%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies		0044	45.000.044.00	44 770 070 00	7.000
Secured Roll		8611	45,026,814.80	41,772,270.00	-7.2%
Unsecured Roll		8612	3,196,236.61	3,158,333.00	-1.2%
Prior Years' Taxes		8613	2,123,801.39	1,994,190.00	-6.1%
Supplemental Taxes		8614	680,148.09	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue					
Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	144,199.12	596,287.00	313.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue		- 1			
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			51,171,200.01	47,521,080.00	-7.1%
TOTAL, REVENUES			52,830,661.22	48,391,858.00	-8.4%

01 61259 0000000 Form 51

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	12,250,000.00	12,250,000.00	0.0%
Bond Interest and Other Service Charges		7434	38,098,211.12	36,141,858.00	-5.1%
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 C	Costs)		50,348,211.12	48,391,858.00	-3.9%
TOTAL. EXPENDITURES			50,348,211.12	48,391,858.00	-3.9%

Description	Resource Codes OI	bject Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
To: General Fund		7614	0.00	0.00	0.09
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00
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	15**		0.00	0.00	0.09
USES					
Transfers of Funds from		7054	0.00		
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0
All Other Financing Uses		7699	0.00	0.00	0.0
(d) TOTAL, USES			0.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d)			0.00	0.00	0.0

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,176,966.88	630,681.00	-46.4%
3) Other State Revenue		8300-8599	482,494.33	240,097.00	-50.2%
4) Other Local Revenue		8600-8799	51,171,200.01	47,521,080.00	-7.1%
5) TOTAL, REVENUES			52,830,661.22	48,391,858.00	-8.4%
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	50,348,211.12	48,391,858.00	-3.9%
10) TOTAL, EXPENDITURES		*** <u>*</u>	50,348,211.12	48,391,858.00	-3.9%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,482,450.10	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,482,450.10	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	36,411,384.79	38,893,834.89	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,411,384.79	38,893,834.89	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,411,384.79	38,893,834.89	6.8%
2) Ending Balance, June 30 (E + F1e)			38,893,834.89	38,893,834.89	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	38,893,834.89		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		38,893,834.89	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Oakland Unified Alameda County

Unaudited Actuals Bond Interest and Redemption Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 51

Printed: 9/9/2011 12:52 PM

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

<u>Form 53 – Tax Override Fund</u>

Description	Resource Codes Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	(18,289.02)	0.00	-100.0%
5) TOTAL, REVENUES		(18,289.02)	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,79(.01	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,791.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(20,080.03)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
1) Interfund Transfers				
a) Transfers In	8900-8929	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses	2022 2072	0.00	0.00	0.0%
a) Sources	8930-8979 7630-7699	0.00	0.00	0.0%
b) Uses				0.0%
,	8980-8999			0.09
3) Contributions 4) TOTAL, OTHER FINANCING SOURCES/USES	8980-8999	0.00	0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,080.03)	0.00	-100.09
F. FUND BALANCE, RESERVES					
Beginning Fund Balance As of July 1 - Unaudited		9791	20,180.80	100.77	-99.5
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			20,180.80	100.77	-99.5
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			20,180.80	100.77	-99.5
2) Ending Balance, June 30 (E + F1e)			100.77	100.77	0.0
			100.11	100.77	0.0
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	100.77		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget)	- 75	3130			
a) Nonspendable		0744		0.00	
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	_	0.00	
All Others		9719	_	0.00	
b) Restricted		9740	-	0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
		_, 00		3.33	
d) Assigned Other Assignments		9780		100.77	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	100.77		
1) Fair Value Adjustment to Cash in County Treasu	игу	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	0.44		
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	مري ند		101,21		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.44		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.44		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			100.77		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies					
Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	10.41	0.00	-100.0%
Supplemental Taxes		8614	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue		0000	0.00	0.00	0.000
Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	(18,299.43)	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investment	ts	8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(18,289.02)	0.00	-100.0%
TOTAL, REVENUES			(18,289.02)	0.00	

Description	Resource Codes_	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
State School Building Repayment		7432	1,791.01	0.00	-100.0%
Payments to Original District					
for Acquisition of Property		7436	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)		1,791.01	0.00	-100.0%
TOTAL, EXPENDITURES			1,791.01	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.09
OTHER SOURCES/USES					
SOURCES					
Other Sources County School Bldg Aid		8961	0.00	0.00	0.09
Transfers from Funds of		0901	0.00	0.00	0.0
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from					
Lapsed/Reorganized LEAs		7651	0.00	0.00	0.09
(d) TOTAL, USES			0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			0.00	0.00	0.09

Unaudited Actuals Tax Override Fund Expenditures by Function

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	(18,289.02)	0.00	-100.0%
5) TOTAL, REVENUES			(18,289.02)	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999	,	0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,791.01	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,791.01	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES					
OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(20,080.03)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses		0000 0070	0.00	0.00	0.004
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630- 7 699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(20,080.03)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	20,180.80	100.77	-99.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,180.80	100.77	-99.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,180.80	100.77	-99.5%
2) Ending Balance, June 30 (E + F1e)			100.77	100.77	0.0%
Components of Ending Fund Balance (Actuals) a) Reserve for					
Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	100.77		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713	_	0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned					
Other Assignments (by Resource/Object)		9780		100.77	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790	(Financia variation)	0.00	

Oakland Unified Alameda County

Unaudited Actuals Tax Override Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 53

Resource Description		2010-11 Unaudited Actuals	2011-1 <i>2</i> Budget
Total, Restr	icted Balance	0.00	0.00

Form 56 – Debt Service Fund

Description	Resource Codes Object Code	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES				
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	6.49	0.00	-100.0%
5) TOTAL, REVENUES		6.49	0.00	-100.0%
B. EXPENDITURES				
1) Certificated Salaries	1000-1999	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	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%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,014,336.77	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES		8,014,336.77	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B9)		(8,014,330.28)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers a) Transfers In	8900-8929	7,676,836.77	0.00	-100.0%
b) Transfers Out	7600-7629	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.0%
3) Contributions	8980-8999		0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES		7,676,836.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,493.51)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	341,180.61	3,687.10	-98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			341,180.61	3,687.10	-98.9%
d) Other Restatements		9795	0.00	0.00	0.09
			341,180.61	3,687.10	-98.9%
e) Adjusted Beginning Balance (F1c + F1d)					
2) Ending Balance, June 30 (E + F1e)			3,687.10	3,687.10	0.09
Components of Ending Fund Balance (Actuals)					
Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	3,687.10		
d) Unappropriated Amount		9790		CONTRACTOR -	-
Components of Ending Fund Balance (Budget)			(S)	Mars diseason	
a) Nonspendable Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed Stabilization Arrangements		9750		0.00	
Other Commitments		9760		0.00	
		9700		0.00	
d) Assigned Other Assignments		9780		3,687.10	
				-,,,,-	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Description Res	source Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS					
Cash a) in County Treasury		9110	(6.453.50)		
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	2,946.83		
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	7,193.77		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,687.10		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,687.10		

Description Re	source Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue (incl. ARRA)		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	6.49	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			6.49	0.00	-100.0%
TOTAL, REVENUES			6.49	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	239,336.77	0.00	-100.0%
Other Debt Service - Principal		7439	7,775,000.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	sts)		8,014,336.77	0.00	-100.0%
TOTAL, EXPENDITURES			8,014,336.77	0.00	-100.0%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	7,676,836.77	0.00	-100.09
(a) TOTAL, INTERFUND TRANSFERS IN			7,676,836.77	0.00	-100.09
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					
Other Sources Transfers from Funds of					
Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00
Long-Term Debt Proceeds Proceeds from Certificates					
of Participation		8971	0.00	0.00	0.09
(c) TOTAL, SOURCES			0.00	0.00	0.09
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES	-		0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES					
(a - b + c - d)			7,676,836.77	0.00	-100.09

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.09
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	6.49	0.00	-100.09
5) TOTAL, REVENUES			6.49	0.00	-100.09
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.09
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	8,014,336.77	0.00	-100.0
10) TOTAL, EXPENDITURES			8,014,336.77	0.00	-100.0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(8,014,330.28)	0.00	-100.0°
D. OTHER FINANCING SOURCES/USES			(0,014,000.20)	0.00	
Interfund Transfers a) Transfers In		8900-8929	7,676,836.77	0.00	-100.0
b) Transfers Out		7600-7629	0.00	0.00	0.0
Other Sources/Uses a) Sources		8930-89 7 9	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			7,676,836.77	0.00	100.0

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(337,493.51)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	341,180.61	3,687.10	-98.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			341,180.61	3,687.10	-98.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			341,180.61	3,687.10	-98.9%
2) Ending Balance, June 30 (E + F1e)			3,687.10	3,687.10	0.0%
Components of Ending Fund Balance (Actuals)					
a) Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of Investments and Cash in County Treasury		9775	0.00		
Other Designations (by Resource/Object)		9780	0.00		
c) Undesignated Amount		9790	3,687.10		
d) Unappropriated Amount		9790			
Components of Ending Fund Balance (Budget) a) Nonspendable					
Revolving Cash		9711		0.00	
Stores		9712		0.00	
Prepaid Expenditures		9713		0.00	
All Others		9719		0.00	
b) Restricted		9740		0.00	
c) Committed					
Stabilization Arrangements		9750	-	0.00	
Other Commitments (by Resource/Object)		9760		0.00	
d) Assigned Other Assignments (by Resource/Object)		9780		3,687.10	
e) Unassigned/Unappropriated Reserve for Economic Uncertainties		9789		0.00	
Unassigned/Unappropriated Amount		9790		0.00	

Oakland Unified Alameda County

Unaudited Actuals Debt Service Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 56

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

Form 67 – Self-Insurance Fund

Description	Resource Codes O	bject Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	17,270,896.18	15,666,537.19	-9.3%
5) TOTAL, REVENUES			17,270,896.18	15,666,537.19	-9.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	317,191.10	556,107.97	75.3%
3) Employee Benefits		3000-3999	126,614.74	179,443.48	41.7%
4) Books and Supplies		4000-4999	0.00	477,905.00	New
5) Services and Other Operating Expenses		5000-5999	14,700,048.30	19,938,250.00	35.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
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			15,143,854.14	21,151,706.45	39.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,127,042.04	(5,485,169.26)	-357.9%
D. OTHER FINANCING SOURCES/USES					
Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,456,250.00	321,904.91	-86.9%
Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,456,250.00)	(321,904.91)	-86.9%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS (C + D4)			(329,207.96)	(5,807,074.17)	1664.0
F. NET ASSETS					
1) Beginning Net Assets					
a) As of July 1 - Unaudited		9791	12,273,287.17	11,944,079.21	-2.79
b) Audit Adjustments		9793	0.00	0.00	0.0
c) As of July 1 - Audited (F1a + F1b)			12,273,287.17	11,944,079.21	-2.7
d) Other Restatements		9795	0.00	0.00	0.0
e) Adjusted Beginning Net Assets (F1c + F1d)			12,273,287.17	11,944,079.21	-2.7
2) Ending Net Assets, June 30 (E + F1e)			11,944,079.21	6,137,005.04	-48.69
Components of Ending Net Assets (Actuals)					
Reserve for Revolving Cash		9711	0.00		
Stores		9712	0.00		
Prepaid Expenditures		9713	0.00		
All Others		9719	0.00		
General Reserve		9730	0.00		
Legally Restricted Balance		9740	0.00		
b) Designated Amounts					
Designated for Economic Uncertainties		9770	0.00		
Designated for the Unrealized Gains of					
Investments and Cash in County Treasury		9775	0.00		
Other Designations		9780	0.00		
c) Undesignated Amount		9790	11,944,079.21		
d) Unappropriated Amount		9790			3000
Components of Ending Net Assets (Budget)					
a) Capital Assets, Net of Related Debt		9796		0.00	
b) Restricted Net Assets		9797		0.00	
c) Unrestricted Net Assets		9790		6,137,005.04	

Description Resou	rce Codes Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
G. ASSETS				
Cash a) in County Treasury	9110	12,080,968.30		
Fair Value Adjustment to Cash in County Treasury	9111	0.00		
b) in Banks	9120	2,119.89		
c) in Revolving Fund	9130	0.00		
d) with Fiscal Agent	9135	500,000.00		
e) collections awaiting deposit	9140	116.76		
2) Investments	9150	0.00		
3) Accounts Receivable	9200	17,617.95		
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	100,000.00		
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		12,700,822.90		

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	756,743.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
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			756,743.69		
I. NET ASSETS					
Net Assets, June 30					
(must agree with line F2) (G10 - H7)			11,944,079.21		

Description Re	source Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	51,555.56	25,375.00	-50.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/					
Contributions		8674	17,216,540.62	15,641,162.19	-9.2%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,800.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,270,896.18	15,666,537.19	-9.3%
TOTAL, REVENUES			17,270,896.18	15,666,537.19	-9.3%

Description	Resource Codes	Object Codes	2010-11 Unaudited Attuals	2011-12 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	322,000.00	Nev
Classified Supervisors' and Administrators' Salaries		2300	200,127.41	189,265.20	-5.4%
Clerical, Technical and Office Salaries		2400	117,063.69	44,842.77	-61.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			317,191.10	556,107.97	75.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,986.95	55,065.94	83.6%
OASDI/Medicare/Alternative		3301-3302	23,902.15	42,609.26	78.3%
Health and Welfare Benefits		3401-3402	41,318.43	30,336.12	-26.6%
Unemployment Insurance		3501-3502	2,587.70	3,185.58	23.1%
Workers' Compensation		3601-3602	15,222.45	29,337.49	92.7%
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	6,373.23	15,414.91	141.9%
Other Employee Benefits		3901-3902	7,223.83	3,494.18	-51.6%
TOTAL, EMPLOYEE BENEFITS			126,614.74	179,443.48	41.79
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.09
Materials and Supplies		4300	0.00	352,905.00	Nev
Noncapitalized Equipment		4400	0.00	125,000.00	Nev
TOTAL, BOOKS AND SUPPLIES			0.00	477,905.00	Nev

Description Re	source Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.09
Insurance		5400-5450	2,326,328.93	3.000,000.00	29.0%
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 - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,373.719.37	16,938,250.00	36.9%
Communications		5900	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			14,700,048.30	19,938,250.00	35.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			15,143,854.14	21,151,706.45	39.7%

Description	Resource Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
NTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.09
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.09
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	2,456,250.00	321,904.91	-86.99
(b) TOTAL, INTERFUND TRANSFERS OUT			2,456,250.00	321,904.91	-86.99
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	0.09
(d) TOTAL, USES			0.00	0.00	0.00
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d)			(2,456,250.00)	(321,904.91)	-86.99

Description	Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.09
4) Other Local Revenue		8600-8799	17,270,896.18	15,666,537.19	-9.39
5) TOTAL, REVENUES			17,270,896.18	15,666,537.19	-9.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.09
3) Pupil Services	3000-3999		0.00	0.00	0.09
4) Ancillary Services	4000-4999		0.00	0.00	0.09
5) Community Services	5000-5999		0.00	0.00	0.09
6) Enterprise	6000-6999		15,143,854.14	21,151,706.45	39.79
7) General Administration	7000-7999		0.00	0.00	0.09
8) Plant Services	8000-8999		0.00	0.00	0.09
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.09
10) TOTAL, EXPENSES	Andy day age		15,143,854.14	21,151,706.45	39.79
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			2,127,042.04	(5,485,169.26)	-357.99
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0
b) Transfers Out 2) Other Sources/Uses		7600-7629	2,456,250.00	321,904.91	-86.9
a) Sources		8930-8979	0.00	0.00	0.0
b) Uses		7630-7699	0.00	0.00	0.0
3) Contributions		8980-8999	0.00	0.00	0.0
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,456,250.00)	(321,904.91)	-86.9

Function Codes	Object Codes	2010-11 Unaudited Actuals	2011-12 Budget	Percent Difference
		(329,207.96)	(5,807,074.17)	1664.0%
	9791	12,273,287.17	11,944,079.21	-2.79
	9793	0.00	0.00	0.00
		12,273,287.17	11,944,079.21	-2.79
	9795	0.00	0.00	0.09
		12,273,287.17	11,944,079.21	-2.79
		11,944,079.21	6,137,005.04	-48.69
	9711	0.00		
	9712	0.00		
	9713	0.00		
	9719	0.00		
	9730	0.00		
	9740	0.00		
	9770	0.00		
	9775	0.00		
	9780	0.00		
	9790	11,944,079.21		
	9796		0.00	
	9/97			
	Function Codes	9791 9793 9795 9711 9712 9713 9719 9730 9740 9770	Function Codes Object Codes Unaudited Actuals 9791 12,273,287.17 9793 0.00 12,273,287.17 12,273,287.17 9795 0.00 12,273,287.17 11,944,079.21 9711 0.00 9712 0.00 9713 0.00 9719 0.00 9730 0.00 9740 0.00 9775 0.00 9780 0.00 9790 11,944,079.21 9796 9797	Function Codes Object Codes (329,207.96) (5,807,074.17) 9791 12,273,287.17 11,944,079.21 9793 0.00 0.00 12,273,287.17 11,944,079.21 9795 0.00 0.00 12,273,287.17 11,944,079.21 11,944,079.21 6,137,005.04 9711 0.00 9712 0.00 9713 0.00 9714 0.00 9719 0.00 9710 0.00

Unaudited Actuals Self-Insurance Fund Exhibit: Restricted Balance Detail

01 61259 0000000 Form 67

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

Form A-Average Daily Attendance

	2010-11 \	Jnaudited Ad	ctuals	20	011-12 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
General Education	The state of the s		26,335.27	26,330.76	26,330.76	26,330.76
a. Kindergarten	3,436.32	3,442.75			-	
b. Grades One through Three	9,893.40	9,879.11				
c. Grades Four through Six	8,394.35	8,383.01				
d. Grades Seven and Eight	4,539.44	4,530.79				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	34.20	34.27				
g. Community Day School	33.05	37.56				
Special Education						
a. Special Day Class	878.98	885.24	878.98	1,002.30	1,002.30	1,002.30
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	96.46	99.66	99.66			
c. Nonpublic, Nonsectarian Schools - Licensed						
Children's Institutions	26.86	28.42	28.42			
3. TOTAL ELEMENTARY	27,333.06	27,320.81	-	27,333.06	27,333.06	27,333.06
HIGH SCHOOL	1	2.,,020.0.				
General Education		Diviniti	8,457.28	8,457.30	8,457.30	8,457.30
a. Grades Nine through Twelve	7,998.48	7,899.89				
b. Continuation Education	419.48	391.17				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	26.19	24.35	_			
e. Community Day School	13.15	13.13				
5. Special Education	10.10	10.10				
a. Special Day Class	476.05	478.89	476.05	568.37	568.37	568.37
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	61.23	64.82		000.07	000.07	000.07
c. Nonpublic, Nonsectarian Schools - Licensed	01.23	04.02	04.02			
Children's Institutions	31.09	34.87	34.87			
6. TOTAL, HIGH SCHOOL	9,025.67	8,907.12		9,025.67	9.025.67	9.025.67
COUNTY SUPPLEMENT	9,023.01	0,907.12	9,000.02	3,023.01	3,023.01	3,023.07
7. County Community Schools (EC 1982[a])	1		I			
a. Elementary						
b. High School					-	
8. Special Education						
a. Special Day Class - Elementary						
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	0.00	0.00	0.00	0.00	0.00	0.00
COUNTY OFFICES	0.00	0.00	0.00	0.00	0.00	0.00
10. TOTAL, K-12 ADA	00.050.50	00 007 00	20.075.05	20 252 52	20.050.70	20.050.70
(sum lines 3, 6, and 9)	36,358.73	36,227.93	36,375.35	36,358.73	36,358.73	36,358.73
11. ADA for Necessary Small Schools	Person					
also included in lines 3 and 6.	2					
12. REGIONAL OCCUPATIONAL	V					
CENTERS & PROGRAMS*	The State of the Local Division in the Local		The state of the s			

	2010-11 (Inaudited Ad	ctuals	2	011-12 Budg	et
Description	P-2 ADA	Annual ADA	Revenue Limit	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)	36,358.73	36,227.93	36,375.35	36,358.73	36,358.73	36,358.73
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY* 20. HIGH SCHOOL* 21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
ELEMENTARY a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only b. 7th & 8th Hour Pupil Hours (Hours)*	12.87	18.53	18.53	36.28	36.28	36.28
23. HIGH SCHOOL a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	23.39	23.45	23.45			
b. 7th & 8th Hour Pupil Hours (Hours)*	BARBOR BARBOR					
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	7,643.39	7,604.03	7,643.39	7,643.39	76.39	7,643.39
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	7,643.39	7,604.03	7,643.39	7,643.39	76.39	7,643.39
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						

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

Form CEA – Current Expense Formula/Minimum Classroom Comp. - Actuals

Unaudited Actuals 2010-11 Unaudited Actuals **GENERAL FUND**

01 61259 0000000 Form CEA 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.	of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense- Part II (Col 3 - Col 4) (5)	EDF No.
1000 - Certificated Salaries	155,893,025.34	301	0.00	303	155,893,025.34	305	3,909,491.71	3,909,491.71	307	151,983,533.63	309
2000 - Classified Salaries	61,401,143.08	311	725,206.11	313	60,675,936.97	315	902,978.01	924,017.05	317	59,751,919.92	319
3000 - Employee Benefits (Excluding 3800)	83,545,767.48	321	154,360.34	323	83,391,407.14	325	1,546,674.22	1,549,548.47	327	81,841,858.67	329
4000 - Books, Supplies Equip Replace. (6500)	17,895,127.97	331	154,050.52	333	17,741,077.45	335	2,046,971.38	2,176,877.11	337	15,564,200.34	339
5000 - Services & 7300 - Indirect Costs	79,450,842.05	341	13,747,204.09	343	65,703,637.96	345	22,009,135.08	35,659,429.51	347	30,044,208.45	349
			Т	OTAL	383,405,084,86	365		Т	OTAL	339,185,721.01	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 no 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.

PARTI	I: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
	acher Salaries as Per EC 41011.	1100	113,484,550.10	375
2. Sa	planies of Instructional Aides Per EC 41011.	2100	11,064,786.66	380
	RS	3101 & 3102	8,973,286.00	382
	RS	3201 & 3202	1,315,632.65	383
	ASDI - Regular, Medicare and Alternative.	3301 & 3302	2,577,136.39	384
	ealth & Welfare Benefits (EC 41372)			
	clude Health, Dental, Vision, Pharmaceutical, and			
	nuity Plans).	3401 & 3402	25,723,570.89	385
	nemployment Insurance.	3501 & 3502	904,777.86	390
	orkers' Compensation Insurance.	3601 & 3602	6,604,808.38	392
	PEB, Active Employees (EC 41372).	3751 & 3752	0.00	
	her Benefits (EC 22310).	3901 & 3902	583,614.88	393
	JBTOTAL Salaries and Benefits (Sum Lines 1 - 10).		. 171,232,163.81	395
	ess: Teacher and Instructional Aide Salaries and			
Be	enefits deducted in Column 2		0.00	
13a. Le	ess: Teacher and Instructional Aide Salaries and			
Be	enefits (other than Lottery) deducted in Column 4a (Extracted).		. 199,535.01	396
	ess: Teacher and Instructional Aide Salaries and			
Ве	enefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TO	OTAL SALARIES AND BENEFITS		. 171,232,163.81	397
15. Pe	ercent of Current Cost of Education Expended for Classroom			
C	ompensation (EDP 397 divided by EDP 369) Line 15 mus			
e	qual or exceed 60% for elementary, 55% for unified and 50%			
fo	or high school districts to avoid penalty under provisions of EC 41372.		50.48%	,
16. Di	strict is exempt from EC 41372 because it meets the provisions			
0	f EC 41374. (If exempt, enter 'X')		,	

PAI	RT III: DEFICIENCY AMOUNT	
	eficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not existence of EC 41374.	empt under th
1.	Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2.	Percentage spent by this district (Part II, Line 15)	50.48%
3.	Percentage below the minimum (Part III, Line 1 minus Line 2)	4.52%
4.	District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369).	339,185,721.01
5.	Deficiency Amount (Part III, Line 3 times Line 4)	15,331,194.59

Form GANN-School District Appropriations Limit <u>Calculation</u>

		2010-11 Calculations			2011-12 Calculations	
	Extracted	Calculations	Entered Data/	Extracted	Calculations	Entered Data/
	Data	Adjustments*	Totals	Data	Adjustments*	Totals
A. PRIOR YEAR DATA		2009-10 Actual			2010-11 Actual	
(2009-10 Actual Appropriations Limit and Gann ADA						
are from district's prior year Gann data reported to the CDE)						
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT						
(Preload/Line D11, PY column)	392,982,396.53		392,982,396.53			383,804,945.01
PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	43,908.66		43,908.66			44,002.12
ADJUSTMENTS TO PRIOR YEAR LIMIT	٨٠	instructed to 2000	10	Α.	diverse and to 2010	4.4
District Lapses, Reorganizations and Other Transfers	Α.	justments to 2009-	10	A	djustments to 2010-	11
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		1	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)						
CURRENT YEAR GANN ADA		2010-11 P2 Report			2011-12 P2 Estimate	
(2010-11 data should tie to Principal Apportionment						
Attendance Software reports)						
Total K-12 ADA (Form A, Line 10) ROC/P ADA**	36,358.73		36,358.73	36,358.73		36,358.73
Total Charter Schools ADA (Form A, Line 26) 3. Total Charter Schools ADA (Form A, Line 26)	7,643.39		7,643.39	7,643.39		7,643.39
4. Total Supplemental Instructional Hours**	7			en e e e e e e e e e e e e e e e e e e		
Divide Line B4 by 700 (Round to 2 decimal places)						Carlo and Maria Constitution
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			44,002.12			44,002.12
OTHER ADA					1	
(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	1		44,000,40			44,000,44
(Sum Lines B6 plus B8)			44,002.12			44,002.12
LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)		2010-11 Actual			2011-12 Budget	
Homeowners' Exemption (Object 8021)	659,113.35		659,113.35	655,097.00		655.097.00
Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
Other Subventions/In-Lieu Taxes (Object 8029)	2,326,838.60		2,326,838.60	2,453,196.00		2,453,196.00
4. Secured Roll Taxes (Object 8041)	41,670,213.37		41,670,213.37	51,073,722.00		51,073,722.00
Unsecured Roll Taxes (Object 8042)	4,002,764.12		4,002,764.12	4,350,509.00		4,350,509.00
6. Prior Years' Taxes (Object 8043)	14,713.84		14,713.84	68,014.00		68,014.00
 Supplemental Taxes (Object 8044) 	725,934.96		725,934.96	463,923.00		463,923.00
Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	15,470,118.95		15,470,118.95	16,763,832.00		16,763,832.00
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
 Comm. Redevelopment Funds (Obj. 8046, 8047 & 8625) (Only if not counted in redevelopment agency's limit) 	11,513,820.72		11,513,820.72	2,364,187.00		2,364,187,00
12. Parcel Taxes (Object 8621)	20,709,038.93		20,709,038.93	20,704,600.00		20,704,600.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penaities 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)	(13,444,849.00)		(13,444,849.00)	(13,444,849.00)		(13,444,849.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	83,647,707.84	0.00	83,647,707.84	85,452,231.00	0.00	85,452,231.00
(Entres OT timough OTO)	55,047,707.04	0.00	55,047,707,04	00,402,201.00	0.00	00,702,201.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
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	00.047.707.64	0.00	00.047.707.04	05 450 004 00	0.00	05 450 004 0
(Lines C16 plus C17)	83,647,707.84	0.00	83,647,707.84	85,452,231.00	0.00	85,452,231.00

	2010-11 Calculations			2011-12 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			0.00			0.00
OTHER EXCLUSIONS			0.00			0.00
Americans with Disabilities Act Unreimbursed Court Mandated Desegregation Costs		-				
Other Unfunded Court-ordered or Federal Mandates TOTAL EXCLUSIONS (Lines C19 through C22)			0.00			0.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	128,948,012.03		128,948,012.03	126,672,827.00		126,672,827.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	175,924.64		175,924.64	0.00		0.00
 Supplemental Instruction - CY (Res. 0000, Object 8590)** Supplemental Instruction - PY (Res. 0000, Object 8590)** 			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**					***	
29. Comm Day Sch Addl Funding - PY		-	0.00			0.00
(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	0.00		0.00
 Charter Schs. Gen. Purpose Entitlement (Object 8015) Charter Schs. Categorical Block Grant (Object 8590)** 	0.00	-	0.00	0.00	-	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	11,629,815.00		11,629,815.00	12,107,655.00		12,107,655.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	140,753,751.67	0.00	140,753,751.67	138,780,482.00	0.00	138,780,482.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	0.00		0.00	0.00		0.00
38. TOTAL STATE AID (Lines C36 plus C37)	140,753,751.67	0.00	140,753,751.67	138,780,482.00	0.00	138,780,482.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799) 40. Total Interest and Return on Investments	423,690,051.59		423,690,051.59	403,507,388.10		403,507,388.10
(Funds 01, 09, and 62; objects 8660 and 8662)	156,752.28		156,752.28	495,446.00		495,446.00
PPROPRIATIONS LIMIT CALCULATIONS	2010-11 Actual		2011-12 Budget			
PRELIMINARY APPROPRIATIONS LIMIT			000 000 000 50			202 204 045 04
Revised Prior Year Program Limit (Lines A1 plus A6)			392,982,396.53 0,9746			383,804,945.01
Inflation Adjustment Program Population Adjustment (Lines B9 divided			0.3740			1.020
by [A2 plus A7]) (Round to four decimal places)			1.0021			1.0000
PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			383,804,945.01			393,438,449.13
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			83,647,707.84		-	85,452,231.00
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)			5,280,254.40		3	5,280,254.40
b. Maximum State Aid in Local Limit						
(Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			140,753,751.67			138,780,482.00
c. Preliminary State Aid in Local Limit		0.5		-		
(Greater of Lines D6a or D6b) 7. Local Revenues in Proceeds of Taxes			140,753,751.67	-		138,780,482.00
a. Interest Counting in Local Limit (Line C40 divided by						
[Lines C39 minus C40] times [Lines D5 plus D6c])			83,052.36		7	275,662.30
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			83,730,760.20			85,727,893.30
State Aid in Proceeds of Taxes (Greater of Line D6a,	V 1 1 1 1					
or Lines D4 minus D7b plus C23; but not greater			140,753,751.67			138,780,482.00
than Line C38 or less than zero) 9. Total Appropriations Subject to the Limit			140,700,701.07			100,700,402.00
a. Local Revenues (Line D7b)			83,730,760.20			
b. State Subventions (Line D/b)			140,753,751.67			
c. Less: Excluded Appropriations (Line C23)	411		0,00	-		
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT	y II					
(Lines D9a plus D9b minus D9c)			224,484,511.87			

Unaudited Actuals Fiscal Year 2010-11 School District Appropriations Limit Calculations

01 61259 0000000 Form GANN

		2010-11 Calculations			2011-12 Calculations		
	Extracted	- Carolina il Orio	Entered Data/	Extracted		Entered Data/	
	Data	Adjustments*	Totals	Data	Adjustments*	Totals	
10. Adjustments to the Limit Per			1				
Government Code Section 7902.1							
(Line D9d minus D4; if negative, then zero)			0.00				
If not zero report amount to:							
Ana J. Matosantos, Director							
State Department of Finance							
Attention: School Gann Limits State Capitol, Room 1145						-	
Sacramento, CA 95814	der a land and anyone	AF make a second and a second		9. /b	Andrew Street, Marriage Street, Street		
Summary		2010-11 Actual			2011-12 Budget		
11. Adjusted Appropriations Limit		2010-11 Actual		-	ZOTI-12 Dauget		
(Lines D4 plus D10)			383,804,945.01			393,438,449.13	
 Appropriations Subject to the Limit (Line D9d) 			224,484,511.87				
,	1-1-1-1			THE RESERVE AND ADDRESS OF THE PARTY OF THE	VIII - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	THE PERSON NAMED IN COLUMN 1	
DORIS CHATMAN		510-879-8828					
Gann Contact Person		Contact Phone Nur	mber			_	

Form RL – Revenue Limit

Printed: 9/9/2011 12:54 PM

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,381.37	6,356.37
2. Inflation Increase	0041	(25.00)	143.00
	0042, 0525,		
3. All Other Adjustments	0719	26.50	27.10
4. TOTAL, BASE REVENUE LIMIT PER ADA			
(Sum Lines 1 through 3)	0024	6,382.87	6,526.47
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,382.87	6,526.47
b. Revenue Limit ADA	0033	36,375.35	36,358.73
c. Total Base Revenue Limit (Line 5a times Line 5b)	0269	232,179,130.25	237,294,160.58
6. Allowance for Necessary Small School	0489	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274	0.00	0.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines			
5c through 11, plus Line 13, minus Lines 12 and 14)	0082	232,179,130.25	237,294,160.58
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.82037	0.80246
17. TOTAL DEFICITED REVENUE LIMIT			
(Line 15 times Line 16)	0284	190,472,793.08	190,419,072.10
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,978,867.00	1,349,283.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00
21. Less: PERS Reduction	0195	1,019,495.24	770,702.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	454,516.19	422,805.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS			,
(Sum Lines 18 and 22, minus Lines 19 through 21)		1,413,887.95	1,001,386.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	191,886,681.03	191,420,458.10

Printed: 9/9/2011 12:54 PM

Description	Principal Appt. Software Data ID	2010-11 Unaudited Actuals	2011-12 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587, 0660	74,019,331.00	75,828,293.00
26. Miscellaneous Funds	0588	0.00	0.00
27. Community Redevelopment Funds	0589	2,364,187.00	2,364,187.00
28. Less: Charter Schools In-lieu Taxes	0595	13,444,849.00	13,444,849.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES			
(Sum Lines 25 through 27, minus Line 28)	0126	62,938,669.00	64,747,631.00
30. Charter School General Purpose Block Grant Offset			
(Unified Districts Only)	0293	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT			
(Sum Line 24, minus Lines 29 and 30.			
If negative, then zero)	0111	128,948,012.03	126,672,827.10
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	0.00	0.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
 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	0100,0001		
Pupil Transfer	0634, 0629	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00
40. All Other Adjustments		0.00	0.00
41. TOTAL, OTHER ITEMS			WILL
(Sum Lines 33 through 40, minus Line 32)		0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE			
LIMIT (Sum Lines 31 and 41)			
(This amount should agree with Object 8011)		128,948,012.03	126,672,827.10
43. Less: Revenue Limit State Apportionment Receipts		88,913,310.00	2 2 1100
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT			
(Line 42 minus Line 43)		40,034,702.03	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	133,675.00	131,702.00
46. California High School Exit Exam	9002	0.00	0.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	279,100.00	352,771.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	146,682.00	116,234.00