

**Central Union High
School District**

**2011-2012 Unaudited
Actuals**

**2012-2013 Revised
Budget**

Part 2

Supplemental Reports

1. CEA
2. GANN
3. ASSET
4. DEBT
5. ICR
6. PCRAF
7. PCR
8. LOTTERY
9. NCMOE
10. TRAN
11. SIAA
12. SEMA
13. SEMB

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	16,633,911.93	301	545,532.00	303	16,088,379.93	305	444,885.10		307	15,643,494.83	309
2000 - Classified Salaries	4,946,239.44	311	128,489.76	313	4,817,749.68	315	509,802.32		317	4,307,947.36	319
3000 - Employee Benefits (Excluding 3800)	5,578,806.59	321	459,148.11	323	5,119,658.48	325	281,010.62		327	4,838,647.86	329
4000 - Books, Supplies Equip Replace. (6500)	1,381,419.89	331	18,790.87	333	1,362,629.02	335	280,341.35		337	1,082,287.67	339
5000 - Services . . . & 7300 - Indirect Costs	2,791,907.88	341	45,289.61	343	2,746,618.27	345	86,651.27		347	2,659,967.00	349
TOTAL					30,135,035.38	365			TOTAL	28,532,344.72	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 3800), Lottery Expenditures (Resource 1100), Special Education Students in Nonpublic Schools (Function 1180), and other federal or state categorical aid in which funds were granted for expenditures in a program not incurring any teacher salary expenditures or requiring disbursement of the funds without regard to the requirements of EC Section 41372.

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	12,998,775.51	375
2. Salaries of Instructional Aides Per EC 41011	2100	542,246.85	380
3. STRS.	3101 & 3102	1,046,838.43	382
4. PERS.	3201 & 3202	67,691.40	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	227,695.19	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	1,287,131.57	385
7. Unemployment Insurance	3501 & 3502	207,859.99	390
8. Workers' Compensation Insurance	3601 & 3602	131,853.80	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	0.00	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		16,509,892.74	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		558,628.06	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		3,439.32	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		15,947,825.36	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		55.89%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT		
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.		
1. Minimum percentage required (60% elementary, 55% unified, 50% high)		50.00%
2. Percentage spent by this district (Part II, Line 15)		55.89%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)		0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)		28,532,344.72
5. Deficiency Amount (Part III, Line 3 times Line 4)		0.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2010-11 Actual			2011-12 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	26,561,858.40		26,561,858.40			27,348,366.71
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	3,891.59		3,891.59			3,908.65
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2010-11			Adjustments to 2011-12		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2011-12 data should tie to Principal Apportionment Attendance Software reports)	2011-12 P2 Report			2012-13 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	3,908.65		3,908.65	3,908.54		3,908.54
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			3,908.65			3,908.54
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			3,908.65			3,908.54
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2011-12 Actual			2012-13 Budget		
1. Homeowners' Exemption (Object 8021)	52,362.33		52,362.33	52,362.00		52,362.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	3,945,954.53		3,945,954.53	3,945,954.00		3,945,954.00
5. Unsecured Roll Taxes (Object 8042)	300,047.13		300,047.13	300,047.00		300,047.00
6. Prior Years' Taxes (Object 8043)	0.00		0.00	0.00		0.00
7. Supplemental Taxes (Object 8044)	(11,162.03)		(11,162.03)	0.00		0.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(1,573,651.00)		(1,573,651.00)	(1,573,651.00)		(1,573,651.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	3,485.32		3,485.32
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	186,408.30		186,408.30	146,741.02		146,741.02
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools In Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,899,959.28	0.00	2,899,959.28	2,874,938.34	0.00	2,874,938.34
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,899,959.28	0.00	2,899,959.28	2,874,938.34	0.00	2,874,938.34

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			346,004.74			347,513.32
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			346,004.74			347,513.32
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	20,323,936.94		20,323,936.94	18,384,001.51		18,384,001.51
25. Revenue Limit State Aid - Prior Years (Object 8019)	19,234.00		19,234.00	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		285,943.48	285,943.48		295,000.00	295,000.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		556,161.00	556,161.00		433,217.00	433,217.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00	0.00	0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	0.00	0.00	0.00	0.00	0.00	0.00
35. Class Size Reduction, Grade 9 (Object 8590)**		77,061.00	77,061.00		76,755.00	76,755.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	20,343,170.94	919,165.48	21,262,336.42	18,384,001.51	804,972.00	19,188,973.51
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	418,377.07		418,377.07	392,788.66		392,788.66
38. TOTAL STATE AID (Lines C36 plus C37)	20,761,548.01	919,165.48	21,680,713.49	18,776,790.17	804,972.00	19,581,762.17
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	33,448,941.68		33,448,941.68	29,851,877.20		29,851,877.20
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8860 and 8862)	52,148.16		52,148.16	80,000.00		80,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			28,561,858.40			27,348,366.71
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0044			1.0000
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			27,348,366.71			28,379,400.13
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,899,959.26			2,874,938.34
6. Preliminary State Aid Calculation						
a. Minimum State Aid In Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			469,038.00			469,024.80
b. Maximum State Aid In Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			21,680,713.49			19,581,762.17
c. Preliminary State Aid In Local Limit (Greater of Lines D6a or D6b)			21,680,713.49			19,581,762.17
7. Local Revenues In Proceeds of Taxes						
a. Interest Counting In Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			38,392.03			60,343.39
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			2,938,341.29			2,935,281.73
8. State Aid In Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)			21,680,713.49			19,581,762.17
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			2,938,341.29			
b. State Subventions (Line D8)			21,680,713.49			
c. Less: Excluded Appropriations (Line C23)			346,004.74			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			24,273,050.04			

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2011-12 Actual			2012-13 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			27,348,366.71			28,379,400.13
12. Appropriations Subject to the Limit (Line D9d)			24,273,050.04			

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

Merritt Merten
Gann Contact Person

760-336-4503
Contact Phone Number

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	5,884,628.44		5,884,628.44	207,744.78		6,092,373.22
Work In Progress	2,318,665.61		2,318,665.61	6,315,221.61		8,633,887.22
Total capital assets not being depreciated	8,203,294.05	0.00	8,203,294.05	6,522,966.39	0.00	14,726,260.44
Capital assets being depreciated:						
Land Improvements	8,505,214.97		8,505,214.97	114,520.44		8,619,735.41
Buildings	64,324,341.40		64,324,341.40			64,324,341.40
Equipment	4,691,297.06		4,691,297.06	226,786.43		4,918,083.49
Total capital assets being depreciated	77,520,853.43	0.00	77,520,853.43	341,306.87	0.00	77,862,160.30
Accumulated Depreciation for:						
Land Improvements	(4,542,909.83)		(4,542,909.83)	(291,595.70)		(4,834,505.53)
Buildings	(22,956,077.86)		(22,956,077.86)	(1,292,931.13)		(24,249,008.99)
Equipment	(2,869,878.69)		(2,869,878.69)	(323,097.32)		(3,192,976.01)
Total accumulated depreciation	(30,368,866.38)	0.00	(30,368,866.38)	(1,907,624.15)	0.00	(32,276,490.53)
Total capital assets being depreciated, net	47,151,987.05	0.00	47,151,987.05	(1,566,317.28)	0.00	45,585,669.77
Governmental activity capital assets, net	55,355,281.10	0.00	55,355,281.10	4,956,649.11	0.00	60,311,930.21
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work In Progress			0.00			0.00
Total capital assets not being depreciated			0.00			0.00
Capital assets being depreciated:						
Land Improvements	0.00		0.00	0.00		0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00			0.00
Total capital assets being depreciated, net	0.00	0.00	0.00			0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	14,305,000.00		14,305,000.00		1,455,000.00	12,850,000.00	1,345,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable	337,415.81		337,415.81		145,454.40	191,961.41	152,638.19
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt		2,178,925.00	2,178,925.00	0.00	100,000.00	2,078,925.00	203,946.28
Net OPEB Obligation	1,397,302.00	946,239.00	2,343,541.00	709,047.00	315,813.34	2,736,774.66	
Compensated Absences Payable	100,781.60		100,781.60	14,981.36		115,762.96	115,762.96
Governmental activities long-term liabilities	16,140,499.41	3,125,164.00	19,265,663.41	724,028.36	2,016,267.74	17,973,424.03	1,817,347.43
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 1,014,729.14
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit. _____

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 25,889,756.38

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.92%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,229,396.18
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	404,794.24
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	11,500.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	134,809.88
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,780,500.30
9. Carry-Forward Adjustment (Part IV, Line F)	(136,082.28)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,644,418.02

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	17,886,167.74
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	4,163,433.35
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,009,379.02
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	700,567.31
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	31,275.91
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	602,227.53
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	3,304,217.56
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	188,234.10
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,879,082.26
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	31,764,584.78

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

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

(Line A8 divided by Line B18)

5.61%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/lc)

(Line A10 divided by Line B18)

5.18%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>1,780,500.30</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(7,531.03)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.01%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.01%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.01%) times Part III, Line B18); zero if positive	<u>(136,082.28)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(136,082.28)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>5.18%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-68,041.14) is applied to the current year calculation and the remainder (\$-68,041.14) is deferred to one or more future years:	<u>5.39%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-45,360.76) is applied to the current year calculation and the remainder (\$-90,721.52) is deferred to one or more future years:	<u>5.46%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(136,082.28)</u>

	Teacher Full-Time Equivalents -				Classroom Units -			Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)		
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)								
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)								
Instructional Goals Description								
0001 Pre-Kindergarten	674,534.34 FTE Factor(s)	33,862.35 FTE Factor(s)	971,402.07 FTE Factor(s)	1,639,819.17 FTE Factor(s)	3,363,519.94 CU Factor(s)	0.00 CU Factor(s)	714,190.83 PT Factor(s)	
1110 Regular Education, K-12	162.86	162.86	162.86	162.86	260.31		445.99	
3100 Alternative Schools								
3200 Continuation Schools	10.05	10.05	10.05	10.05	12.43			
3300 Independent Study Centers								
3400 Opportunity Schools								
3550 Community Day Schools								
3700 Specialized Secondary Programs								
3800 Vocational Education								
4110 Regular Education, Adult								
4610 Adult Independent Study Centers								
4620 Adult Correctional Education								
4630 Adult Vocational Education								
4760 Bilingual								
4850 Migrant Education								
5000-5999 Special Education (allocated to 5001)	11.26	11.26	11.26	11.26	14.40		27.05	
6000 ROC/P								
Other Goals Description								
7110 Nonagency - Educational	5.20	5.20	5.20	5.20	28.98			
7150 Nonagency - Other								
8100 Community Services								
8500 Child Care and Development Services					3.89			
Other Funds Description								
-- Adult Education (Fund 11)					5.00			
-- Child Development (Fund 12)								
-- Cafeteria (Funds 13 & 61)								
C. Total Allocation Factors	189.37	189.37	189.37	189.37	325.01	0.00	473.04	

Goal	Program/Activity	Direct Costs			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	17,369,663.16	6,222,195.32	23,591,858.48	1,704,312.31	25,296,170.79	
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	
3200	Continuation Schools	1,200,469.80	304,812.22	1,505,282.02	108,743.90	1,614,025.92	
3300	Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	632.88	0.00	632.88	45.72	678.60	
4110	Regular Education, Adult	343,822.30	0.00	343,822.30	24,838.25	368,660.55	
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	
4760	Bilingual	0.00	0.00	0.00	0.00	0.00	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	2,235,814.99	387,250.56	2,623,065.55	189,494.31	2,812,559.86	
6000	Regional Occupational Ctr/Prg (ROCP)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	839,145.36	391,068.22	1,230,213.58	88,872.53	1,319,086.11	
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	
8100	Community Services	42,321.08	0.00	42,321.08	3,057.34	45,378.42	
8500	Child Care and Development Services	0.00	40,257.51	40,257.51	2,908.26	43,165.77	
Other Costs							
----	Food Services					0.00	
----	Enterprise					0.00	
----	Facilities Acquisition & Construction					114,520.44	
----	Other Outgo					994,485.76	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation (Column 3 + CAC, line C5] times CAC, line E)		51,744.87	51,744.87	153,084.26	204,829.13	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(84,473.62)	(84,473.62)	
----	Total General Fund and Charter Schools Funds Expenditures	22,031,869.57	7,397,328.70	29,429,198.27	2,190,883.26	32,729,087.73	

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	955,723.27		452,633.98	1,408,357.25
2. State Lottery Revenue	8560	539,873.76		131,074.28	670,948.04
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		1,495,597.03	0.00	583,708.26	2,079,305.29
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	362,632.21			362,632.21
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	79,810.77			79,810.77
4. Books and Supplies	4000-4999	0.00		80,906.42	80,906.42
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		442,442.98	0.00	80,906.42	523,349.40
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	1,053,154.05	0.00	502,801.84	1,555,955.89
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	32,729,087.73
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	3,491,515.20
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	31,275.91
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	341,306.87
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	159,531.53
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	834,954.23
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	427,629.56
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	61,311.47
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,856,009.57
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	265,931.22
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				27,647,494.18
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				27,647,494.18

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		3,822.69
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		3,822.69
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		3,822.69
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,232.47
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	26,531,586.90	6,932.12
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	26,531,586.90	6,932.12
B. Required effort (Line A.2 times 90%)	23,878,428.21	6,238.91
C. Current year expenditures (Line I.G and Line II.F)	27,647,494.18	7,232.47
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	877,381.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				877,381.00

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	27,647,494.18	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,232.47
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	13.0	3.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	446.0	27.1
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	0.0
C. ENTER total number of miles driven to/from school	021/022	78,687.0	25,549.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3800)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3800)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		480,749.36	201,806.70
B. Books & Supplies (Objects 4200, 4300, and 4400)		144,400.87	39,045.68
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		171.39	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		6,914.28	1,539.35
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(72,921.63)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		17,144.13	868.33
7. Communications (Object 5900)		7,215.83	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3800, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3800, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		42,000.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 8500)		10,994.32	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	636,668.53	243,260.06
G. Reconciliation Amounts (For CDE's use; LEAs, refer to Instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	636,668.53	243,260.06
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		33,812.68	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	602,855.85	243,260.06
K. Indirect Costs (Approved indirect cost rate of 6.01% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		35,739.58	14,619.93
L. Net Pupil Transportation Expense (Lines J and K)	100/101	638,595.43	257,879.99

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		638,595.43	257,879.99
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1			
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	638,595.43	257,879.99
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	8.116	10.094
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,431.828	9,515.867
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	638,595.43	257,879.99
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Merritt Merten

Title: Accountant

Agency: Central Union High School District

Phone Number/Ext: 760-336-4503

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8800-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(8,045.91)	0.00	(84,473.82)				
Other Sources/Uses Detail								
Fund Reconciliation					1,303.37	834,954.23	114,152.06	1,851.09
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	8,045.91	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					83,140.00	0.00	1,851.09	2,857.43
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	84,473.82	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					267,824.06	0.00	0.00	111,294.63
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	3,548,703.72	0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00	0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					1,084,890.04	0.00	0.00	0.00
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	1,303.37	0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					484,190.17	0.00	0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					2,461,813.68	0.00	0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation						0.00	0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
Fund Reconciliation					0.00	0.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
68 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
85 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	8,045.91	(8,045.91)	84,473.62	(84,473.62)	4,382,961.32	4,382,961.32	116,003.15	116,003.15

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-8999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,216,681.70		1,216,681.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	520,532.49		520,532.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	441,560.92		441,560.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	52,472.85		52,472.85
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,567.03		4,567.03
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,235,814.99	0.00	2,235,814.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	77.56		77.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs and PCR Allocations	387,250.60	0.00	0.00	0.00	0.00	0.00	77.56		387,328.16
	TOTAL COSTS	387,250.60	0.00	0.00	0.00	0.00	0.00	2,235,892.55	0.00	2,623,143.15
FEDERAL EXPENDITURES (Funds 01, 08, and 62; resources 3000-8999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	109,709.63		109,709.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	351,678.96		351,678.96
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	148,854.12		148,854.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	13,384.21		13,384.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,867.99		1,867.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	623,494.91	0.00	623,494.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	623,494.91	0.00	623,494.91
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.57
	TOTAL COSTS									623,494.34

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-2899, 3330, 3340, 3355, 3360, 3370, 3375, 3386, 3405, & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,106,972.07		1,106,972.07
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	168,853.53		168,853.53
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	294,706.80		294,706.80
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	39,088.64		39,088.64
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,899.04		2,899.04
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,612,320.08	0.00	1,612,320.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	77.56		77.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PORA	Program Cost Report Allocations	387,250.60						0.00		387,250.60
	Total Indirect Costs and PCR Allocations	387,250.60						77.56		387,328.16
	TOTAL BEFORE OBJECT 8980	387,250.60	0.00	0.00	0.00	0.00	0.00	1,612,397.64	0.00	1,999,648.24
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.57
TOTAL COSTS										
LOCAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8081, 8089, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8081, 8089	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									332,957.72
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.57
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 8010-7810, except 6500, 6510, & 7240, goals 5000-5999)									181,564.06
TOTAL COSTS										
332,957.72										
0.57										
181,564.06										
514,522.35										

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

2010-11 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	2,039,259.11	540,128.30
2. Enter audit adjustments of 2010-11 special education expenditures from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2011-12 special education beginning fund balances from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2010-11 Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines 1 through 4)	2,039,259.11	540,128.30
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet	303.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)	303.00	

SELPA: (??)

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

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: (??)

SECTION 2

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

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

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

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

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

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Actual Expenditures FY 2011-12 (LE-CY Worksheet)	Actual Expenditures FY 2010-11 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>2,623,143.15</u>		
2. Less: Expenditures paid from federal sources	<u>623,494.34</u>		
3. Expenditures paid from state and local sources	1,999,648.81	2,039,259.11	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>1,999,648.81</u>	<u>2,039,259.11</u>	<u>(39,610.30)</u>
4. Special education unduplicated pupil count	<u>310</u>	<u>303</u>	
5. Per capita state and local expenditures (A3/A4)	<u>6,450.48</u>	<u>6,730.23</u>	<u>(279.75)</u>

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

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

	FY 2011-12	FY 2010-11	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	FY 2011-12	Base FY FY 2008-09	Difference
2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.			
a. Expenditures paid from local sources	514,522.35	504,420.62	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	514,522.35	504,420.62	10,101.73
b. Special education unduplicated pupil count	310		
c. Per capita local expenditures (B2a/B2b)	1,659.75	0.00	1,659.75

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

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

Merritt Merten
Contact Name

760-336-4503
Telephone Number

Accountant
Title

mmerten@cuhsd.net
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,293,300.00		1,293,300.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	548,583.00		548,583.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	457,548.09		457,548.09
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	47,084.80		47,084.80
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	109,112.00		109,112.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,453,627.89	0.00	2,453,627.89
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,647.22		2,647.22
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,647.22	0.00	2,647.22
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,456,275.11	0.00	2,456,275.11
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,094,550.00		1,094,550.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	196,869.00		196,869.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	300,796.98		300,796.98
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	44,012.06		44,012.06
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00		10,000.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,646,228.04	0.00	1,646,228.04
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,647.22		2,647.22
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,647.22	0.00	2,647.22
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,648,875.26	0.00	1,648,875.26
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										1,648,875.26

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5760)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET	Funds 01, 08, & 62; resources 0000-1999 & 8000-9999	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									336,542.23
										0.00
										321,298.03
										657,840.26

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5080)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 08, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	1,216,681.70		1,216,681.70
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	520,532.49		520,532.49
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	441,560.92		441,560.92
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	52,472.85		52,472.85
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	4,567.03		4,567.03
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,235,814.99	0.00	2,235,814.99
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	77.56		77.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	387,250.60	0.00	0.00	0.00	0.00	0.00	0.00		387,250.60
	Total Indirect Costs	387,250.60	0.00	0.00	0.00	0.00	0.00	77.56	0.00	387,250.60
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,235,892.55	0.00	2,235,892.55
FEDERAL EXPENDITURES (Funds 01, 08, and 62; resources 3000-5999, except 3330, 3340, 3365, 3380, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	109,709.63		109,709.63
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	351,678.98		351,678.98
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	146,854.12		146,854.12
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	13,394.21		13,394.21
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	1,887.99		1,887.99
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	623,494.91	0.00	623,494.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8880	0.00	0.00	0.00	0.00	0.00	0.00	623,494.91	0.00	623,494.91
8880	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3380, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.57
	TOTAL COSTS									623,494.34

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5060)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Pre-school Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	1,106,972.07		1,106,972.07
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	188,853.53		188,853.53
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	294,706.80		294,706.80
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	39,088.64		39,088.64
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	2,699.04		2,699.04
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,612,320.08	0.00	1,612,320.08
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	77.56		77.56
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	387,250.60	0.00	0.00	0.00	0.00	0.00	0.00		387,250.60
	Total Indirect Costs	387,250.60	0.00	0.00	0.00	0.00	0.00	77.56		387,250.60
	TOTAL BEFORE OBJECT 8880	0.00	0.00	0.00	0.00	0.00	0.00	1,612,397.64	0.00	1,612,397.64
8880	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
	TOTAL COSTS									0.57
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)		0.00	0.00	0.00	0.00	0.00	0.00	0.00		1,612,398.21
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8880	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									
8880	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240; goals 5000-5999)									
	TOTAL COSTS									332,957.72
										0.57
										181,584.06
										514,522.35

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

SELPA: (??)

SECTION 2

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

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

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

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

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

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

SELPA: (??)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	Budgeted Amounts FY 2012-13 (LB-B Worksheet)	Actual Expenditures FY 2011-12 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	<u>2,456,275.11</u>		
2. Less: Expenditures paid from federal sources	<u>807,399.85</u>		
3. Expenditures paid from state and local sources	<u>1,648,875.26</u>	<u>1,612,398.21</u>	
Less: Exempt reduction(s) from SECTION 1		<u>0.00</u>	
Less: 50% reduction from SECTION 2		<u>0.00</u>	
Net expenditures paid from state and local sources	<u>1,648,875.26</u>	<u>1,612,398.21</u>	<u>36,477.05</u>
4. Special education unduplicated pupil count	<u>310</u>	<u>310</u>	
5. Per capita state and local expenditures (A3/A4)	<u>5,318.95</u>	<u>5,201.28</u>	<u>117.67</u>

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

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

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

	Budget FY 2012-13	Actual FY 2011-12	Difference

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	Budget FY 2012-13	Base FY	Difference

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

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

Merritt Merten
Contact Name

780-336-4503
Telephone Number

Accountant
Title

mmerten@cuhdsd.net
E-mail Address

GASB 34

Resource	Function	Object	Fund 01		Fund 11		Fund 13		Fund 17		Fund 20		Fund 25		Fund 35	
			General Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Capital Facilities Fund	County School Facilities Fund							
Assets																
Funds 01-57, except where indicated																
Cash		8110-8140	2,661,768.91	152,840.84	307.13	6,085.18	1,090,315.73	436,517.68	844,814.74							
Investments		8150	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	9,441,573.14	37,549.90	291,608.43	104.03	1,844.56	727.36	553.73							
Due from Other Funds		9310	114,152.06	1,851.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Stores		9320	37,290.37	0.00	34,208.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepays		9330	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410														
Land Improvements		9420														
Accumulated Depreciation - Land Improvements		9425														
Buildings		9430														
Accumulated Depreciation - Buildings		9435														
Equipment		9440														
Accumulated Depreciation - Equipment		9445														
Work In Progress		9450														
Liabilities																
Accounts Payable and Other Current Liabilities		9500-9599	445,388.31	8,469.90	54,332.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Due to Other Funds		9610	1,851.09	2,857.43	111,294.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue		9650	225,272.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9661														
State School Building Loan Payable		9662														
Net OPEB Obligation		9664														
Compensated Absences Payable		9665														
COPs Payable		9666														
Capital Leases Payable		9667														
Lease Revenue Bonds Payable		9668														
Other General Long-Term Debt		9669														
Fund Balance / Net Assets		979Z	11,592,242.33	181,014.50	160,495.30	6,189.21	1,092,160.29	437,192.40	648,277.47							

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource		Function		Object		Fund 40		Fund 51		Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
							Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund					
Assets													
						Funds 01-57, except where indicated							
Cash						9110-9140	2,275,248.89	1,998,600.00			9,466,597	9,466,597	
Investments						9150	0.00	0.00			0	0	
Receivables						9200-9280	3,874.49	3,024.00			9,780,958	9,780,958	
Due from Other Funds						9310	0.00	0.00			116,003	116,003	
Stores						9320	0.00	0.00			71,469	71,469	
Prepays						9330	0.00	0.00			0	0	
Other Current Assets						9340	0.00	0.00			0	0	
Land						9410							
Land Improvements						9420							
Accumulated Depreciation - Land Improvements						9425							
Buildings						9430							
Accumulated Depreciation - Buildings						9435							
Equipment						9440							
Accumulated Depreciation - Equipment						9445							
Work in Progress						9450							
Liabilities													
Accounts Payable and Other Current Liabilities						9500-9599							
Due to Other Funds						9620	0.00	0.00			704,332	704,332	
Current Loans						9610	0.00	0.00			116,003	116,003	
Deferred Revenue						9640	0.00	0.00			0	0	
General Obligation Bonds Payable						9650	0.00	0.00			225,273	225,273	
State School Building Loan Payable						9661					16,383,925	16,383,925	
Net OPEB Obligation						9662					0	0	
Compensated Absences Payable						9664					2,343,541	2,343,541	
COPs Payable						9665					100,782	100,782	
Capital Leases Payable						9666					0	0	
Lease Revenue Bonds Payable						9667					337,416	337,416	
Other General Long-Term Debt						9668					0	0	
Fund Balance / Net Assets						979Z	2,279,123.38	2,001,624.00			16,389,319	38,288,541	56,667,960

	Resource	Function	Object	Fund 01	Fund 11	Fund 13	Fund 17	Fund 20	Fund 25	Fund 35
				General Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Capital Facilities Fund	County School Facilities Fund
General Revenues										
Taxes and Subventions:										
Taxes Levied for General Purposes	0000-9999		8020-8078, 8097	2,794,285.75	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	105,683.51	0.00	0.00	0.00	0.00	71,776.10	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	23,747,334.29	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8690-8692	52,148.16	1,528.49	0.00	3,893.43	7,270.25	2,856.86	0.00
Intragency Revenues	0000-1999		8677, 8780-8789	556,161.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8678, 8678-8710	301,618.79	132,737.50	0.00	0.00	0.00	43,445.63	0.00
Program Revenues										
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	347,579.18	0.00	0.00	0.00	0.00
	6200, 7710		8290, 8587, 8899							
	2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8789	5,891,720.18	62,542.25	1,350,045.46	0.00	0.00	0.00	0.00
Operating Grants and Contributions	0000-7709, 7711-9999		8545							
Capital Grants and Contributions	7710		8545, 8660-8662							
	8200		8690, 8690-8692	0.00	0.00	0.00	0.00	0.00	0.00	28,179.97
Expenditures										
Instruction		1000-1999	1000-7999	17,886,167.74	166,852.72	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:										
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	1,185,394.59	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology		2420	1000-7999	383,397.36	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration		2700	1000-7999	2,629,981.85	8,045.91	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource			Function	Object	Fund 40		Fund 51		Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
						Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund					
General Revenues												
Taxes and Subventions:												
Texas Levied for General Purposes	0000-9999				8020-8079, 8087		0.00	0.00		2,794,266		2,794,266
Texas Levied for Debt Service	0000-9999				8571-8572, 8610-8614		0.00	2,686,904.00		2,686,904		2,686,904
Texas Levied for Other Specific Purposes	0000-9999				8575-8576, 8615-8629		0.00	0.00		177,470		177,470
Federal and State Aid Not Restricted to Specific Purposes	0000-1999				8010-8019, 8082, 8086, 8100-8544, 8546-8560, 8587-8590		0.00	0.00		23,747,334		23,747,334
Interest and Investment Earnings	0000-1999				8660-8662		15,756.72	5,468.00		86,822		86,822
Interagency Revenues	0000-1999				8677, 8780-8789		0.00	0.00		556,161		556,161
Miscellaneous					8081-8089, 8631-8659, 8663-8676, 8678-8710							
Program Revenues	0000-1999						9,297.76	3,602.00		490,702		490,702
Charges for Services	2000-9999				8081-8089, 8631-8659, 8663-8698, 8700-8710		0.00	0.00		347,579		347,579
Operating Grants and Contributions	6200, 7710				8290, 8687, 8699							
Capital Grants and Contributions	2000-6199, 6201-7709, 7711-9999				8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699,		0.00	0.00		7,304,308		7,304,308
Expenditures	0000-7709, 7711-9999				8545							
Instruction	7710				8545, 8660-8662							
Instruction - Related Services:	6200				8590, 8660-8662		0.00	0.00		29,180		29,180
Instructional Supervision and Administration												
Instructional Library, Media and Technology	1000-1999				1000-7999		0.00	0.00		18,053,020		18,053,020
School Site Administration	2000-2999, except 2420, 2700											
	2420				1000-7999		0.00	0.00		1,185,396		1,185,396
	2700				1000-7999		0.00	0.00		393,397		393,397
					1000-7999		0.00	0.00		2,638,028		2,638,028

	Resource		Object	Fund 01		Fund 11		Fund 13		Fund 17		Fund 20		Fund 25		Fund 35	
	Function			General Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits	Capital Facilities Fund	County School Facilities Fund							
Pupil Services:																	
Home-To-School Transportation	3600	1000-7999		866,306.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Food Services	3700	1000-7999		0.00	0.00	1,761,051.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	3000-3999, except 3600, 3700				13,335.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Pupil Services				2,085,072.89													
General Administration:																	
Centralized Data Processing	7700	1000-7999		432,233.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other General Administration	7100-7699	1000-7999		1,756,650.09	0.00	84,473.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,822.06	0.00	0.00	0.00
Plant Services	8000-8999, except 8500	1000-7999		3,561,034.49	0.00	98,031.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,036.00	0.00	0.00	0.00
Facility Acquisition and Construction	8500	1000-7999		114,520.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,315,221.38	0.00
Ancillary Services	4000-4999	1000-7999		700,567.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Community Services	5000-5999	1000-7999		31,275.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Enterprises Activities	6000-6999	1000-7999		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo:																	
Transfers Between Agencies	9200	7110-7299		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Principal	9100, 9101	7431-7438, except 7434 and 7438		145,454.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest	9100, 9102	7434, 7438		13,745.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699		331.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Outgo	9100-9300	1000-8999, except 6400, 5450, and 5800		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)	0000	8900		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses																	
Interfund Transfers In	9300	8910-8929		1,303.37	83,140.00	267,624.06	0.00	0.00	0.00	0.00	1,084,890.04	0.00	0.00	0.00	484,190.17	0.00	0.00
Interfund Transfers Out		7600-7629		894,954.23	0.00	0.00	0.00	0.00	0.00	3,546,703.72	0.00	0.00	1,303.37	0.00	0.00	0.00	0.00
Proceeds from Long-Term Debt		8931-8951, 8971-8973		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		8961-8965, 8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	9200	7651-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Resource		Function	Object	Fund 40		Fund 51		Total Governmental Funds	Capital Assets and Long-Term Liabilities	Total Governmental Funds, Capital Assets and Long-Term Liabilities
					Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund					
Pupil Services:											
Home-To-School Transportation		3600	1000-7999		0.00	0.00	0.00	0.00	966,306		966,306
Food Services		3700	1000-7999		0.00	0.00	0.00	0.00	1,781,051		1,781,051
		3000-3899, except 3600, 3700	1000-7999		0.00	0.00	0.00	0.00	2,098,408		2,098,408
All Other Pupil Services											
General Administration:											
Centralized Data Processing		7700	1000-7999		0.00	0.00	0.00	0.00	432,233		432,233
All Other General Administration		7100-7699	1000-7999		0.00	0.00	0.00	0.00	1,870,846		1,870,846
Plant Services		8000-8999, except 8500	1000-7999		0.00	0.00	0.00	0.00	3,677,102		3,677,102
Facility Acquisition and Construction		8500	1000-7999		207,744.78	0.00	0.00	0.00	6,637,487		6,637,487
Ancillary Services		4000-4999	1000-7999		0.00	0.00	0.00	0.00	700,567		700,567
Community Services		5000-5999	1000-7999		0.00	0.00	0.00	0.00	31,276		31,276
Enterprise Activities		6000-6999	1000-7999		0.00	0.00	0.00	0.00	0		0
Other Outgo:											
Transfers Between Agencies		9200	7110-7299		0.00	0.00	0.00	0.00	0		0
			7431-7439, except 7434 and 7438		0.00	0.00	0.00	0.00	1,335,454		1,335,454
Debt Service - Principal		9100, 9101					1,190,000.00				
Debt Service - Interest		9100, 9102	7434, 7438		0.00	0.00	475,306.00		489,052		489,052
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7899		0.00	0.00	0.00	0.00	332		332
All Other Outgo		9100-9300	1000-8999, except 5400, 5450, and 5800		0.00	0.00	0.00	0.00	0		0
Depreciation (Unallocated)		0000	8900		0.00	0.00	0.00	0.00	0		0
Other Financing Sources and Uses											
Interfund Transfers In											
Interfund Transfers Out		9300	8910-8929		2,461,813.68	0.00	0.00	0.00	4,382,961		4,382,961
Proceeds from Long-Term Debt			8931-8951, 8971-8973		0.00	0.00	0.00	0.00	4,382,961		4,382,961
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953		0.00	0.00	0.00	0.00	0		0
All Other Financing Sources			8961-8965, 8979		0.00	0.00	0.00	0.00	0		0
All Other Financing Uses		9200	7651-7699		0.00	0.00	0.00	0.00	0		0

Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
				Entry Amounts	Entry Numbers			
Assets								
Cash	Funds 01-57, except where indicated	9110-9140	9,466,597	0	CE014			9,466,597
Investments		9150	0	0	CE014			0
Receivables		9200-9290	9,780,858	0	CE014, CE018			9,780,858
Due from Other Funds		9310	116,003	(116,003)	CE014, CE018, CE020			0
Stores		9320	71,469	0	CE014			71,469
Prepays		9330	0	332	CE003, CE013, CE014			332
Other Current Assets		9340	0	0	CE014			0
Land		9410	7,963,553	207,745	CE001, CE004, CE005, CE011, CE014			8,171,298
Land Improvements		9420	8,505,215	114,521	CE001, CE004, CE005, CE011, CE014			8,619,736
Accumulated Depreciation - Land Improvements		9425	(4,542,910)	(291,596)	CE005, CE012, CE014			(4,834,506)
Buildings		9430	64,324,341	6,315,221	CE001, CE004, CE005, CE011, CE014			70,639,562
Accumulated Depreciation - Buildings		9435	(22,966,078)	(1,292,931)	CE005, CE012, CE014			(24,249,009)
Equipment		9440	4,691,287	226,786	CE001, CE004, CE005, CE011, CE014			4,918,083
Accumulated Depreciation - Equipment		9445	(2,869,879)	(323,097)	CE005, CE012, CE014			(3,192,976)
Work in Progress		9450	2,318,666	0	CE001, CE004, CE005, CE011, CE014			2,318,666
Liabilities								
Accounts Payable and Other Current Liabilities								
Due to Other Funds		9500-9599, 9620	704,332	160,528	CE008, CE014, CE018			864,860
Current Loans		9610	116,003	(116,003)	CE014, CE018, CE020			0
Deferred Revenue		9640	0					0
		9650	225,273	0	CE006, CE007, CE014			225,273
General Obligation Bonds Payable		9661	16,383,925	(1,190,000)	CE002, CE003, CE006, CE013			15,193,925
State School Building Loan Payable		9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation		9664	2,343,541	393,234	CE014, CE021			2,736,775
Compensated Absences Payable		9665	100,762	14,961	CE009, CE014			115,783
COP's Payable		9666	0	0	CE002, CE003, CE013, CE014			0
Capital Leases Payable		9667	337,416	(145,454)	CE002, CE003, CE013, CE014			191,962
Lease Revenue Bonds Payable		9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt		9669	0	0	CE002, CE003, CE010, CE013, CE014, CE022			0
Fund Balance / Net Assets		979Z	56,657,860	5,723,692				62,381,552
								0

Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
				Entry Amounts	Entry Numbers			
General Revenues								
Taxes and Subventions:								
Taxes Levied for General Purposes	0000-9999	8020-8079, 8097	2,794,266				2,794,266	
Taxes Levied for Debt Service	0000-9999	8571-8572, 8610-8614	2,696,904				2,696,904	
Taxes Levied for Other Specific Purposes	0000-9999	8575-8576, 8615-8629	177,470				177,470	
Federal and State Aid Not Restricted to Specific Purposes	0000-1999	8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	23,747,334	0	CE006, CE007, CE010, CE022		23,747,334	
Interest and Investment Earnings	0000-1999	8660-8662	88,822	0	CE008, CE007, CE016, CE017, CE022		88,822	
Interagency Revenue	0000-1999	8677, 8780-8799	556,161	0	CE010, CE016, CE017, CE022		556,161	
Miscellaneous	0000-1999	8081-8089, 8631-8659, 8663-8698, 8700-8710	480,702	0	CE004, CE005, CE006, CE007, CE010, CE016, CE022		480,702	
Program Revenues								
Charges for Services	2000-9999	8081-8089, 8631-8659, 8663-8698, 8700-8710	347,579	0	CE005, CE010, CE016, CE022		347,579	
Operating Grants and Contributions	6200, 7710	8290, 8587, 8699, 8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	7,304,308	0	CE004, CE006, CE007, CE010, CE016, CE017, CE022		7,304,308	
Capital Grants and Contributions	7710	8545, 8545, 8660-8662	29,180	0	CE010, CE022		29,180	
Expenditures								
Instruction-Related Services	1000-1999	1000-7999	18,053,020	479,135	CE001, CE009, CE010, CE012, CE015, CE021, CE022		18,532,155	
Instructional Supervision and Administration	2000-2999, except 2420, 2700	1000-7999	1,195,395	(34,020)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,151,375	
Instructional Library, Media and Technology	2420	1000-7999	383,397	(493)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		382,904	
School Site Administration	2700	1000-7999	2,638,028	5,637	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,643,665	
Pupil Services:								
Home-To-School Transportation	3600	1000-7999	966,306	59,297	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,025,603	
Food Services	3700	1000-7999	1,761,051	11,757	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,772,808	

Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
				Entry Amounts	Entry Numbers			
All Other Pupil Services General Administration:	3000-3999, except 3800, 3700	1000-7999	2,098,408	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,098,408	
Centralized Data Processing	7700	1000-7999	432,233	25,080	CE001, CE009, CE010, CE012, CE015, CE021, CE022		457,313	
All Other General Administration	7100-7999	1000-7999	1,870,946	188	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		1,871,134	
Plant Services	8000-8999, except 8500	1000-7999	3,677,102	1,542,482	CE001, CE009, CE010, CE012, CE015, CE021, CE022		5,219,584	
Facility Acquisition and Construction	8500	1000-7999	6,637,487	(6,637,487)	CE001			
Ancillary Services	4000-4999	1000-7999	700,567	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		700,567	
Community Services	5000-5999	1000-7999	31,276	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		31,276	
Enterprise Activities Other Outp: Transfers Between Agencies	6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		0	
	9200	7110-7299	0	0	CE016, CE017		0	
Debt Service - Principal	9100, 9101	7431-7439, except 7434, 7438	1,335,454	(1,335,454)	CE002, CE015			
Debt Service - Interest	9100, 9102	7434, 7438	489,052	160,528	CE008, CE010, CE013, CE015		649,580	
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699	332	(332)	CE003, CE013, CE015		0	
All Other Outgo	9100-9300	1000-8999, except 5400, 5450, 5800	0	0			0	
Depreciation (Unallocated)	0000	6900	0	0	CE012		0	
Other Financing Sources and Uses								
Interfund Transfers In		8910-8929	4,382,961	(4,382,961)	CE016, CE017, CE019		0	
Interfund Transfers Out	9300	7600-7629	4,382,961	(4,382,961)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt		8931-8951, 8971-8973	0	0	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources		8931-8935, 8979	0	0	CE003, CE016		0	
All Other Financing Uses	9200	7651	0	0			0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Charges for Services: Governmental Activities		Extruded expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	1000	2100	2400	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8600	9000	Total
01-67	5310 Child Nutrition: School Programs (e.g.,	347,579	-	-	-	-	1,781,161	-	-	-	-	84,474	-	98,031	-	-	1,963,559
							80,705,936%					4,302,094%		4,882,524%			89,698,094%
							315,273					14,953		17,353			347,579
							315,273					14,953		17,353			347,579
Total Charges for Services (from fund consolidation worksheet)		347,579										14,953		17,353			347,579
User identification of conversion entries, adjustments, and rounding differences, by function:							315,273					14,953		17,353			347,579
Adjusted Charges for Services by Function (oppose to conversion worksheet):							315,273					14,953		17,353			347,579

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Funds Resource	Program Revenues by Resource
01-57 3010 NCLB: Title I, Part A, Basic Grants Lun	830,730
01-57 3011 NCLB: ARRA Title I, Part A, Basic Gra	111,579
01-57 3060 NCLB: Title I, Part C, Migrant Ed (Reg)	345,987
01-57 3061 NCLB: Title I, Migrant Ed Summer Pro	23,127
01-57 3205 Education Jobs Fund	877,381
01-57 3310 Special Ed: IDEA Basic Local Assistan	623,486
01-57 3313 Special Ed: ARRA IDEA Part B, Sec 6	(1)
01-57 3550 Carl D. Perkins Career and Technical I	97,305
01-57 3905 Adult Education: Adult Basic Educator	16,615
01-57 3913 Adult Education: Adult Secondary Edu	45,928
01-57 4035 NCLB: Title II, Part A, Teacher Qualif	186,411
01-57 4036 NCLB: Title II, Part A, Administrator Tr	(1,962)

Extracted expenditures by function, default identification of program revenues by function, and user adjustments		1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8600	9000	Total
Expenditures by function		459,590	308,435	87,729	-	-	-	17,417	-	-	-	49,569	-	-	-	-	930,730
Percentage of total		48.37844%	32.82416%	10.00025%	-	-	-	1.87133%	-	-	-	5.32562%	-	-	-	-	100.00000%
Default revenue by function		459,590	308,435	87,729	-	-	-	17,417	-	-	-	49,569	-	-	-	-	930,730
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		459,590	308,435	87,729	-	-	-	17,417	-	-	-	49,569	-	-	-	-	930,730
Expenditures by function		103,159	-	-	-	-	-	2,094	-	-	-	6,326	-	-	-	-	111,579
Percentage of total		82.45378%	-	-	-	-	-	1.87679%	-	-	-	5.69953%	-	-	-	-	100.00001%
Default revenue by function		103,159	-	-	-	-	-	2,094	-	-	-	6,326	-	-	-	-	111,579
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		103,159	-	-	-	-	-	2,094	-	-	-	6,326	-	-	-	-	111,579
Expenditures by function		89,413	-	35,501	10,28972%	35,501	-	153,094	49,078	-	-	18,800	-	-	-	-	345,986
Percentage of total		25.84295%	-	10.28972%	14.18487%	10.28972%	-	44.24891%	5.4375%	-	-	5.4375%	-	-	-	-	100.00000%
Default revenue by function		89,413	-	35,501	10,28972%	35,501	-	153,094	49,078	-	-	18,800	-	-	-	-	345,986
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		89,413	-	35,501	10,28972%	35,501	-	153,094	49,078	-	-	18,800	-	-	-	-	345,987
Expenditures by function		18,959	-	2,857	12.35353%	2,857	-	-	-	-	-	1,311	-	-	-	-	23,127
Percentage of total		81.97777%	-	1.35991%	5.69879%	1.35991%	-	-	-	-	-	5.69879%	-	-	-	-	100.00000%
Default revenue by function		18,959	-	2,857	12.35353%	2,857	-	-	-	-	-	1,311	-	-	-	-	23,127
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		18,959	-	2,857	12.35353%	2,857	-	-	-	-	-	1,311	-	-	-	-	23,127
Expenditures by function		-	-	-	-	-	877,381	-	-	-	-	-	-	-	-	-	877,381
Percentage of total		-	-	-	-	-	100.00000%	-	-	-	-	-	-	-	-	-	100.00000%
Default revenue by function		-	-	-	-	-	877,381	-	-	-	-	-	-	-	-	-	877,381
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		-	-	-	-	-	877,381	-	-	-	-	-	-	-	-	-	877,381
Expenditures by function		615,016	-	8,479	-	-	-	-	-	-	-	-	-	-	-	-	623,495
Percentage of total		88.94009%	-	1.35991%	-	-	-	-	-	-	-	-	-	-	-	-	100.00000%
Default revenue by function		615,016	-	8,479	-	-	-	-	-	-	-	-	-	-	-	-	623,495
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		615,016	-	8,479	-	-	-	-	-	-	-	-	-	-	-	-	623,495
Expenditures by function		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments		(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)
Adjusted revenue by function		(1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(1)
Expenditures by function		92,872	-	-	-	-	-	-	-	-	-	4,633	-	-	-	-	97,305
Percentage of total		95.23858%	-	-	-	-	-	-	-	-	-	4.76132%	-	-	-	-	100.00000%
Default revenue by function		92,872	-	-	-	-	-	-	-	-	-	4,633	-	-	-	-	97,305
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		92,872	-	-	-	-	-	-	-	-	-	4,633	-	-	-	-	97,305
Expenditures by function		10,656	-	758	4.56214%	758	-	5,001	-	-	-	-	-	-	-	-	16,615
Percentage of total		66.33855%	-	4.56214%	30.09511%	4.56214%	-	30.09511%	-	-	-	-	-	-	-	-	100.00000%
Default revenue by function		10,656	-	758	4.56214%	758	-	5,001	-	-	-	-	-	-	-	-	16,615
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		10,656	-	758	4.56214%	758	-	5,001	-	-	-	-	-	-	-	-	16,615
Expenditures by function		35,501	-	2,092	4.55496%	2,092	-	8,335	-	-	-	-	-	-	-	-	45,928
Percentage of total		77.29707%	-	4.55496%	16.14797%	4.55496%	-	18.17577%	-	-	-	-	-	-	-	-	100.00000%
Default revenue by function		35,501	-	2,092	4.55496%	2,092	-	8,335	-	-	-	-	-	-	-	-	45,928
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		35,501	-	2,092	4.55496%	2,092	-	8,335	-	-	-	-	-	-	-	-	45,928
Expenditures by function		52,727	93,873	-	-	-	-	-	-	-	-	8,811	-	-	-	-	155,411
Percentage of total		33.92746%	60.40306%	-	-	-	-	-	-	-	-	5.69445%	-	-	-	-	100.00000%
Default revenue by function		52,727	93,873	-	-	-	-	-	-	-	-	8,811	-	-	-	-	155,411
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		52,727	93,873	-	-	-	-	-	-	-	-	8,811	-	-	-	-	155,411
Expenditures by function		63,244	112,598	-	-	-	-	-	-	-	-	10,569	-	-	-	-	186,412
Percentage of total		(1)	(1)	-	-	-	-	-	-	-	-	10.569	-	-	-	-	100.00000%
Default revenue by function		63,244	112,598	-	-	-	-	-	-	-	-	10,569	-	-	-	-	186,412
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		63,244	112,598	-	-	-	-	-	-	-	-	10,569	-	-	-	-	186,411
Expenditures by function		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Percentage of total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Default revenue by function		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
User adjustments		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adjusted revenue by function		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

	(1,962)				(1,962)															
01-57 4045 NCLB: Title II, Part D, Enhancing Educ	5,189																			
		2,787	23,355			2,050														
		22.03540%	77.0741%			5.9629%														
		1,137	386			282														
		1,137	386			282														
01-57 4201 NCLB: Title III, Immigrant Education P	680																			
		641				39														
		94.26471%				5.73529%														
		641				39														
		641				39														
01-57 4203 NCLB: Title III, Limited English Profile	155,968																			
		38,797	114,112			3,053														
		24.87613%	73.16419%			1.96367%														
		38,797	114,113			3,056														
		38,797	114,113			3,056														
01-57 5310 Child Nutrition: School Programs (e.g.,	1,350,045																			
		1,761,051				84,474														
		90.76538%				4.30209%														
		1,224,563				58,080														
		1,224,563				58,080														
01-57 5640 Medi-Cal Billing Option	74,365																			
		12,612				47,657														
		17.71846%				64.13254%														
		13,176				49,789														
		13,176				49,789														
01-57 5610 Other Restricted Federal	62,514																			
		81,724				780														
		88.73628%				1.25372%														
		61,724				780														
		61,724				780														
01-57 6300 Lottery: Instructional Materials	131,074																			
		80,906																		
		100.00000%																		
		131,074																		
		131,074																		
01-57 6378 California Health Science Capacity Bu	80,928																			
		77,628				3,300														
		95.92235%				4.07765%														
		77,628				3,300														
		77,628				3,300														
01-57 6385 Governor's CTE Initiative: California P	25,394																			
		23,954				1,440														
		94.32957%				5.67043%														
		23,954				1,440														
		23,954				1,440														
01-57 6500 Special Education	867,877																			
		1,103,652				24,786														
		86.72011%				2.84589%														
		769,998				17,293														
		769,998				17,293														
01-57 6812 Special Ed: Mental Health Services	86,747																			
		86,562				185														
		100.00000%				0.21324%														
		86,747				185														
		86,747				185														
01-57 7010 Agricultural Vocational Incentive Grant	3,760																			
		3,760																		
		100.00000%																		
		3,760																		
		3,760																		
01-57 7690 Economic Impact Aid (EIA)	309,931																			
		34,133				10,994														
		16.00892%				5.16572%														
		48,610				15,979														
		48,610				15,979														

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

	49,811	134,798	100,519	15,879	-	-	9,027	-	-	309,931
01-57 7091 Economic Impact Act Limited English	309,769									
User adjustments	49,811	134,798	100,519	15,879	-	-	9,027	-	-	309,931
Adjusted revenue by function										
Expenditures by function	98,925	60,312	22,160	83,578	-	-	7,689	-	-	270,854
Percentage of total	35.78469%	22.87735%	8.17784%	30.89721%	-	-	2.81264%	-	-	100.00000%
Default revenue by function	110,847	68,975	25,332	95,563	-	-	9,022	-	-	308,759
User adjustments	110,847	68,975	25,332	95,563	-	-	9,022	-	-	308,759
Adjusted revenue by function										
Expenditures by function	98,934						5,948			104,880
Percentage of total	94.33069%						5.6934%			100.00000%
Default revenue by function	98,934						5,948			104,880
User adjustments	98,934						5,948			104,880
Adjusted revenue by function										
01-57 7220 Transportation: Home to School	183,470									
Expenditures by function			625,574				10,984			636,558
Percentage of total			98.27320%				1.72680%			100.00000%
Default revenue by function			180,302				3,168			183,470
User adjustments			180,302				3,168			183,470
Adjusted revenue by function										
01-57 7228 School Bus Emissions Reduction Fund	116,017									
Expenditures by function			68,517							68,517
Percentage of total			100.00000%							100.00000%
Default revenue by function			116,017							116,017
User adjustments			116,017							116,017
Adjusted revenue by function										
01-57 7240 Transportation: Special Education (See consolidation worksheet)	61,686									
Expenditures by function			243,280							243,280
Percentage of total			100.00000%							100.00000%
Default revenue by function			61,686							61,686
User adjustments			61,686							61,686
Adjusted revenue by function										
01-57 8150 Ongoing & Major Maintenance Account	10,027									
Expenditures by function										
Percentage of total										
Default revenue by function										
User adjustments										
Adjusted revenue by function										
01-57 8010 Other Restricted Local	77,424									
Expenditures by function										
Percentage of total										
Default revenue by function										
User adjustments										
Adjusted revenue by function										
Total Operating Grants & Contributions (from fund consolidation worksheet)	7,304,310									
Subtotal of Operating Grants and Contributions by function:	2,883,711	737,317	228,969	150,145	356,218	1,224,583	1,339,603	49,078	983	61,368
User identification of conversion entries, adjustments, and rounding differences, by function:	(2)									(2)
Adjusted Operating Grants and Contributions by function (agrees to conversion worksheet):	2,883,709	737,317	228,969	150,145	356,218	1,224,583	1,339,603	49,078	983	61,368

Capital Grants and Contributions: Governmental Activities	
Funds Resources	Program Revenues by Resources
7710 State School Facilities Projects	29,180
Total Capital Grants & Contributions (from fund consolidation worksheet)	29,180

Note: Extrabud expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Expenditures by function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Percentage of total																
Default revenue by function	29,180															29,180
User adjustments																
Adjusted revenue by function	29,180															29,180

Subtotal of Capital Grants and Contributions by function:	29,180
User identification of conversion entries, adjustments, and rounding differences, by function:	
Adjusted Capital Grants and Contributions by function (gross to conversion worksheet):	29,180
Total	29,180

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments																
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Charges for Services																		
		Adjusted Charges for Services by function:																

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

Operating Grants and Contributions: Business-type Activities																
Funds Resource	1000	2100	2420	2700	3800	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Operating Grants & Contributions																
Adjusted Operating Grants and Contributions by function:																

Capital Grants and Contributions: Business-type Activities
Program
Revenues by
Resource

Funds Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
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Total Capital Grants & Contributions

Adjusted Capital Grants and Contributions by function:

Note: Extraneous expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

Charges for Services: Governmental Activities		Summary of revenues by function															
Resources	Program Revenues By Resources	1000	2100	2450	2700	3800	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
5310	Child Nutrition: School Programs (e.g., Total Charges for Services (from fund consolidation worksheet)	-	-	-	-	-	315,273	-	-	-	-	14,953	-	17,353	-	-	347,579
Subtotal of Charges for Services by function: User identification of conversion entries, adjustments, and rounding differences, by function:		-	-	-	-	-	315,273	-	-	-	-	14,953	-	17,353	-	-	347,579
Adjusted Charges for Services by function (egress to conversion worksheet):		-	-	-	-	-	315,273	-	-	-	14,953	-	17,353	-	-	-	347,579

Summary of revenues by function

Resource	Program Revenues by Resources	Function 1000	2100	2420	2700	3600	3700	3000	4000	5000	6000	7200	7700	8100	8500	9000	Total
3010	NCLB: Title I, Part A, Basic Grants Lov	930,730										48,588					930,730
3011	NCLB: ARRA Title I, Part A, Basic Gra	111,579		97,729				17,417				6,326					111,579
3060	NCLB: Title I, Part C, Migrant Ed (Reg	345,987			35,901			2,084				18,800					345,987
3061	NCLB: Title I, Migrant Ed Summer Pr	23,127			2,857			153,084	48,078			1,311					23,127
3205	Education Jobs Fund	877,391						877,391									877,391
3206	Special Ed: IDEA Basic Local Assistan	623,495			8,479												623,495
3313	Special Ed: ARRA IDEA Part B, Sec 6	(1)															(1)
3650	Carl D. Perkins Career and Technical E	97,305										4,633					97,305
3905	Adult Education: Adult Basic Educatio	16,615			758			5,001									16,615
3913	Adult Education: Adult Secondary Edu	45,928			2,082			9,335									45,928
4035	NCLB: Title II, Part A, Teacher Qualit	186,411										10,569					186,411
4036	NCLB: Title II, Part A, Administrator Tr	(1,962)															(1,962)
4044	NCLB: Title II, Part D, Enhancing Educ	5,159										282					5,159
4201	NCLB: Title III, Immigrant Education P	680		3,332								39					680
4203	NCLB: Title III, Limited English Profile	185,968										3,058					185,968
5310	Child Nutrition: School Programs (e.g.,	1,350,045					1,224,563					58,080	67,401				1,350,045
5340	Med-Cat Billing Option	74,385						48,789				4,216	7,164				74,385
5380	Other Restricted Federal	13,176						790									13,176
5390	Lobby; Instructional Materials	61,724															61,724
5378	California Health Science Capacity Bul	77,626															77,626
5385	Governor's CTE Initiative: California P	25,394															25,394
5500	Special Education	887,877			100,358			17,283				54					887,877
5512	Special Ed: Mental Health Services	96,747						96,747									96,747
7010	Agricultural Vocational Incentive Grant	3,760															3,760
7060	Economic Impact Aid (EIA)	309,631		100,516				15,979				9,027					309,631
7091	Economic Impact Aid: Limited English	309,759		25,332				95,583				9,022					309,759
7220	Partnership Academic Program	104,880															104,880
7230	Transportation: Home to School	183,470															183,470
7236	School Bus Emissions Reduction Fund	116,017				180,302											116,017
7240	Transportation: Special Education (Sen	61,898				61,898											61,898
8150	Ongoing & Major Maintenance Account	10,027															10,027
9010	Other Restricted Local	77,424										38					77,424
Total Operating Grants & Contributions (from fund consolidation worksheet)		7,304,310														61,366	7,304,310

Subtotal of Operating Grants and Contributions by function:
User Identification of conversion entries, adjustments, and rounding differences, by function:
Adjusted Operating Grants and Contributions by function (figures to conversion worksheet):

2,863,711	737,317	228,809	150,146	398,216	1,224,563	1,339,503	48,078	883	185,720	61,366	7,304,310
(2)											
2,863,709	737,317	228,809	150,146	398,216	1,224,563	1,339,503	48,078	883	185,720	61,366	7,304,308

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

Capital Grants and Contributions: Governmental Activities	
Resource	Program Revenues by Resources
7710 State School Facilities Projects	29,180
Total Capital Grants & Contributions (from fund consolidation worksheet)	29,180

Summary of revenues by function

Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9200	Total
29,180	.	.	.	.	.	.	.	.	.	.	.	.	.	.	.	29,180
Subtotal of Capital Grants and Contributions by function:	29,180															29,180
User identification of conversion entries, adjustments, and rounding differences, by function:																
Adjusted Capital Grants and Contributions by function (agree to conversion worksheet):	29,180															29,180

Subtotal of Capital Grants and Contributions by function: 29,180
User identification of conversion entries, adjustments, and rounding differences, by function:
Adjusted Capital Grants and Contributions by function (agree to conversion worksheet): 29,180

Changes for Services: Business-type Activities		Summary of revenues by function															
Resource	Program Revenues By Resource	1000	2100	2450	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Charges for Services																	
Adjusted Charges for Services by Function:																	

Summary of revenues by function

Function	1000	2100	2400	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Operating Grants and Contributions: Business-type Activities																
Program Revenues by Resource																
Total Operating Grants & Contributions																
Adjusted Operating Grants and Contributions by function:																

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function

		Summary of revenues by function														
Function	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	8000	Total
Capital Grants and Contributions: Business-type Activities																
Program Revenues by Resources																
Resources																
Total Capital Grants & Contributions																
Adjusted Capital Grants and Contributions by function:																

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - Detail

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net assets.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	0	-	-	-	-	-	-	-	Instruction
[see extract]	2100	35,340	35,340	-	-	-	-	-	35,340	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-	-	-	-	-	-	School Site Administration
[see extract]	3600	42,000	42,000	-	-	-	-	-	42,000	Home-to-School Transportation
[see extract]	3700	0	-	-	-	-	-	-	-	Food Services
[see extract]	3900	0	-	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	0	-	-	-	-	-	-	-	Ancillary Services
[see extract]	5000	0	-	-	-	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	0	-	-	-	-	-	-	-	All Other General Administration
[see extract]	7700	27,439	27,439	-	-	-	-	-	27,439	Centralized Data Processing
[see extract]	8100	122,007	122,007	-	-	-	-	-	122,007	Plant Services
[see extract]	8500	6,637,487	6,637,487	-	-	-	-	-	6,637,487	Facilities Acquisition and Construction
9410			284,178	-	-	114,521	76,433	207,745	-	Land
9420			-	-	-	114,521	-	114,521	-	Land Improvements
9430			6,353,309	-	-	-	38,088	6,315,221	-	Buildings
9440			226,786	-	-	-	-	226,786	-	Equipment
9450			-	-	-	-	-	-	-	Work in Progress
TOTALS			6,864,273	6,864,273	114,521	114,521	-	6,864,273	6,864,273	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	1,190,000	1,190,000	-	-	-	-	-	1,190,000	Debt Service, Bond Redemptions
7435	9100	0	-	-	-	-	-	-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-	-	-	-	-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	145,454	145,454	-	-	-	-	-	145,454	Debt Service, Other Debt Service - Principal
9661			1,190,000	-	-	-	-	1,190,000	-	General Obligation Bonds Payable
9662			-	-	-	-	-	-	-	State School Building Loan Payable
9666			-	-	-	-	-	-	-	COPS Payable
9667			-	-	-	-	-	-	-	Capital Leases Payable
9668			-	-	-	-	-	-	-	Lease Revenue Bonds Payable
9669			145,454	-	-	145,454	-	-	-	Other General Long-Term Debt
TOTALS			1,335,454	1,335,454	145,454	145,454	-	1,335,454	1,335,454	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	-	Debt Service, Other Insurance
5800	9100	332	-	-	332	-	-	-	-	Debt Service, Professional/Consulting Services and Operating Expenditures
7689	9100	0	-	-	-	-	-	-	-	Debt Service, Other Financing Uses
8831	0	0	-	-	-	-	-	-	-	Emergency Apportionments
8851	0	0	-	-	-	-	-	-	-	Proceeds from Sale of Bonds
8861	0	0	-	-	-	-	-	-	-	County School Building Aid
8971	0	0	-	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972	0	0	-	-	-	-	-	-	-	Proceeds from Capital Leases
8973	0	0	-	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979	0	0	-	-	-	-	-	-	-	All Other Financing Sources
9330				332	-	-	-	332	-	Prepaid Expense
9881				-	-	-	-	-	-	General Obligation Bonds Payable
9882				-	-	-	-	-	-	State School Building Loan Payable
9886				-	-	-	-	-	-	COPS Payable
9887				-	-	-	-	-	-	Capital Leases Payable
9888				-	-	-	-	-	-	Lease Revenue Bonds Payable
9889				-	-	-	-	-	-	Other General Long-Term Debt
TOTALS				332	332	0	0	332	332	

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8899	(0000-1999)									Local Revenues (General Revenues)
8899	(2000-9999)									Local Revenues (Program Revenues)
9410										Land
9420										Land Improvements
9430										Buildings
9440										Equipment
9450										Work In Progress
TOTALS				0	0	0	0	0	0	

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200								General Administration, Other Operating Expenditures
8631	(0000-1999)	0							Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0							Sale of Equipment and Supplies (Program Revenues)
8653		0							Proceeds from Sale/Lease Purchase of Land and Buildings
9410									Land
9420									Land Improvements
9425									Accumulated Depreciation - Land Improvements
9430									Buildings
9435									Accumulated Depreciation - Buildings
9440									Equipment
9445									Accumulated Depreciation - Equipment
9450									Work in Progress
TOTALS					0	0	0	0	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8580	(0000-1999)								All Other State Revenue (General Revenues)
8580	(2000-9999)								All Other State Revenue (Program Revenues)
8680	(0000-1999)								Interest (General Revenues)
8689	(0000-1999)								Local Revenues (General Revenues)
8689	(2000-9999)								Local Revenues (Program Revenues)
8653									Proceeds from Sale/Lease Purchase of Land and Buildings
9650									Deferred Revenue
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and deferred revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8580	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8680	(0000-1999)								Interest (General Revenues)
8689	(0000-1999)								Local Revenues (General Revenues)
8689	(0000-1999)								Local Revenues (Program Revenues)
8653	(2000-9999)								Proceeds from Sale/Lease Purchase of Land and Buildings
9650									Deferred Revenue
978Z									Fund Balances/Net Assets
TOTALS					0	0	0	0	

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100				160,528				Debt Service, Bond Interest and Other Service Charges
7438	9100				160,528				Debt Service, Debt Service - Interest
9500						160,528			Accounts Payable
9661									General Obligation Bonds Payable
TOTALS					160,528	160,528	160,528	160,528	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100				1,320		1,320		Instructional Supervision and Administration
n/a	2420					483		483	Instructional Library, Media and Technology
n/a	2700				480		480		School Site Administration
n/a	3600				2,997		2,997		Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200				222		222	2,347	All Other General Administration
n/a	7700				13,082		13,082		Centralized Data Processing
n/a	8100								Plant Services
9885								14,981	Compensated Absences Payable
TOTALS					17,821	17,821	17,821	17,821	

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000									Instruction
n/a	2100									Instructional Supervision and Administration
n/a	2420									Instructional Library, Media and Technology
n/a	2700									School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700									Food Services
n/a	3900									All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000									Community Services
n/a	6000									Enterprise Activities
n/a	7200									All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100									Plant Services
n/a	9100									Debt Service, Bond Interest and Other Charges
7438	9100									Debt Service, Debt Service - Interest
8XXX	(ranges per Fund Consolidation)									General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	(ranges per Fund Consolidation)									General Revenues: Interagency Revenue
8XXX	(ranges per Fund Consolidation)									General Revenues: Miscellaneous
8XXX	(ranges per Fund Consolidation)									Program Revenues: Charges for Services
8XXX	(ranges per Fund Consolidation)									Program Revenues: Operating Grants and Contributions
8XXX	(ranges per Fund Consolidation)									Program Revenues: Capital Grants and Contributions
9669										Other General Long-Term Debt
978Z										Fund Balance/Net Assets
TOTALS						0	0	0	0	0

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8410	7200									All Other General Administration
8420										Land
8430										Land Improvements
8440										Buildings
8450										Equipment
										Work in Progress
TOTALS						0	0	0	0	0

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8800	1000				85,901		85,901		Instruction
8900	2100								Instructional Supervision and Administration
8900	2420								Instructional Library, Media and Technology
8900	2700				5,147		5,147		School Site Administration
8900	3800				98,560		98,560		Home-to-School Transportation
8900	3700				11,757		11,757		Food Services
8900	3900								All Other Pupil Services
8900	4000								Ancillary Services
8900	5000								Community Services
8900	6000								Enterprise Activities
8900	7200				2,535		2,535		All Other General Administration
8900	7700				52,287		52,287		Centralized Data Processing
8900	8100				1,851,397		1,851,397		Plant Services
8900	0000								Depreciation (Unallocated)
8425								291,596	Accumulated Depreciation - Land Improvements
9435								1,292,831	Accumulated Depreciation - Buildings
9445								323,097	Accumulated Depreciation - Equipment
TOTALS					1,907,824	1,907,824	1,907,824	1,907,824	

Entry CE013 Amortization

To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	9100								Debt Service, Other Operating Expenditures
7434	9100								Debt Service, Bond Interest and Other Service Charges
7438	9100								Debt Service, Debt Service - Interest
9330									Prepaid Expense
9661									General Obligation Bonds Payable
9662									State School Building Loan Payable
9666									COPS Payable
9667									Capital Leases Payable
9668									Lease Revenue Bonds Payable
9669									Other General Long-Term Debt
TOTALS					0	0	0	0	

Entry CE014 Incorporation of Assets and Liabilities of Internal Service Funds

To incorporate assets and liabilities of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit			
9110		0								Cash in County Treasury
9111		0								Fair Value Adjustment to Cash in County Treasury
9120		0								Cash in Banks
9130		0								Revolving Cash Account
9135		0								Cash with a Fiscal Agent/Trustee
9140		0								Cash Collections Awaiting Deposit
9150		0								Investments
9200		0								Accounts Receivable
9310		0								Due from Other Funds
9320		0								Stores
9330		0								Prepaid Expenditures (Expenses)
9340		0								Other Current Assets
9410		0								Land
9420		0								Land Improvements
9425		0								Accumulated Depreciation-Land Improvements
9430		0								Buildings
9435		0								Accumulated Depreciation-Buildings
9440		0								Equipment
9445		0								Accumulated Depreciation-Equipment
9450		0								Work in Progress
9500		0								Accounts Payable
9610		0								Due to Other Funds
9650		0								Deferred Revenue
9664		0								Net OPEB Obligation
9665		0								Compensated Absences Payable
9668		0								COP's Payable
9667		0								Capital Leases Payable
9668		0								Lease Revenue Bonds Payable
9668		0								Other General Long-Term Debt
979Z										Fund Balance/Net Assets
TOTALS				0	0			0	0	

Entry CE015 Elimination of Internal Services Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000									Instruction
n/a	2100									Instructional Supervision and Administration
n/a	2420									Instructional Library, Media and Technology
n/a	2700									School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700									Food Services
n/a	3900									All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000									Community Services
n/a	6000									Enterprise Activities
n/a	7200									All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100									Plant Services
n/a	9101									Debt Service - Principal
n/a	9102									Debt Service - Interest
n/a	9103									Debt Service - Issuance Costs and Discounts
979Z										Fund Balance/Net Assets
TOTALS						0	0	0	0	0

Entry CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000								Enterprise Activities
n/a	9200								Transfers Between Agencies
7619	9300	0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)								Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)								All Other Sales (General Revenues)
8639	(2000-9999)								All Other Sales (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8660	(2000-9999)								Interest (Program Revenues)
8662	(0000-1999)								Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)								Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8698	(0000-1999)								Fees and Contracts (General Revenues)
8698	(2000-9999)								Fees and Contracts (Program Revenues)
8698	(0000-1999)								Other Local Revenue (General Revenues)
8698	(2000-9999)								Other Local Revenue (Program Revenues)
8799	(0000-1999)								Other Transfers in from All Others (General Revenues)
8799	(2000-9999)								Other Transfers in from All Others (Program Revenues)
8919	(0000-1999)								Interfund Transfers, Other Authorized Transfers In
8965	(2000-9999)								Transfers From Funds of Lapsed/Reorganized Districts
978Z									Fund Balance/Net Assets
TOTALS					0	0	0	0	0

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)										
7299	9200									Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	3,631,147								Other Transfers In from All Others (General Revenues)
8799	(0000-1999)									Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)									Interfund Transfers, Other Authorized Interfund Transfers In
8819		3,631,147								
Proprietary Funds: Enterprise Funds (Funds 61-65)										
7299	9200									Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0								Other Transfers In from All Others (General Revenues)
8799	(0000-1999)									Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)									Interfund Transfers, Other Authorized Interfund Transfers In
8819		0								
Proprietary Funds: Internal Service Funds (Funds 66-70)										
7299	9200									Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0								Other Transfers In from All Others (General Revenues)
8799	(0000-1999)									Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)									Interfund Transfers, Other Authorized Interfund Transfers In
8819		0								
Fiduciary Funds (Funds 71-95)										
7299	9200									Transfers Between Agencies, All Other Transfers to All Others Interfund Transfers, Other Authorized Interfund Transfers Out
7619	9300	0								Other Transfers In from All Others (General Revenues)
8799	(0000-1999)									Other Transfers In from All Others (Program Revenues)
8799	(2000-9999)									Interfund Transfers, Other Authorized Interfund Transfers In
8819		0								
TOTALS				0	0	0	0	0	0	0

Entry CE018 Reclassification of Interfund Balances Involving Fiduciary Funds

To reclassify interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-80)									
9200			-	-			-	-	Accounts Receivable
9310		116,003	-	-			-	-	Due from Other Funds
9500			-	-			-	-	Accounts Payable
9610		116,003	-	-			-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200									Accounts Receivable
9310		0							Due from Other Funds
9500									Accounts Payable
9610		0							Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200									Accounts Receivable
9310		0							Due from Other Funds
9500									Accounts Payable
9610		0							Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200									Accounts Receivable
9310		0							Due from Other Funds
9500									Accounts Payable
9610		0							Due to Other Funds
TOTALS			0	0	0	0	0	0	

Entry CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-80)									
7611	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	484,190	-	484,190	-	-	-	484,190	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	0	-	-	-	-	-	-	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	267,624	-	267,624	-	-	-	267,624	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	3,631,147	-	3,631,147	-	-	-	3,631,147	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund from General Fund
8912		0	-	-	-	-	-	-	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		484,190	484,190	-	-	-	484,190	-	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund
8915		0	-	-	-	-	-	-	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		267,624	267,624	-	-	-	267,624	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		3,631,147	3,631,147	-	-	-	3,631,147	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 81-85)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			4,382,961	4,382,961	0	0	4,382,961	4,382,961	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9310		116,003	-	116,003	-	-	-	116,003	Due From Other Funds
9610		116,003	116,003	-	-	116,003	-	-	Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9310		0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9310		0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
Fiduciary Funds (Funds 71-95)									
9310		0	-	-	-	-	-	-	Due From Other Funds
9610		0	-	-	-	-	-	-	Due To Other Funds
TOTALS			116,003	116,003	0	0	116,003	116,003	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000		-	-	393,234	-	-	-	Instruction
n/a	2100		-	-	-	-	-	-	Instructional Supervision and Administration
n/a	2420		-	-	-	-	-	-	Instructional Library, Media and Technology
n/a	2700		-	-	-	-	-	-	School Site Administration
n/a	3600		-	-	-	-	-	-	Home-to-School Transportation
n/a	3700		-	-	-	-	-	-	Food Services
n/a	3900		-	-	-	-	-	-	All Other Pupil Services
n/a	4000		-	-	-	-	-	-	Ancillary Services
n/a	5000		-	-	-	-	-	-	Community Services
n/a	6000		-	-	-	-	-	-	Enterprise Activities
n/a	7200		-	-	-	-	-	-	All Other General Administration
n/a	7700		-	-	-	-	-	-	Centralized Data Processing
n/a	8100		-	-	-	-	-	-	Plant Services
9664			-	-	393,234	-	-	393,234	Net OPEB Obligation
TOTALS			393,234	393,234	393,234	393,234	-	393,234	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669									Other General Long-Term Debt
TOTALS					0	0	0	0	0

Entry BB001 Capital Assets

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	7,963,553		Land
9420	8,505,215		Land Improvements
9425		4,542,910	Accumulated Depreciation - Land Improvements
9430	64,324,341		Buildings
9435		22,956,078	Accumulated Depreciation - Buildings
9440	4,691,297		Equipment
9445		2,869,879	Accumulated Depreciation - Equipment
9450	2,318,666		Work In Progress
979Z	-	57,434,205	Fund Balance/Net Assets
Total	87,803,072	87,803,072	

Entry BB002 Long-Term Liabilities

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and deferred charges for debt issuance costs.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9661		16,383,925	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		2,343,541	Net OPEB Obligation
9665		100,782	Compensated Absences Payable
9666			COPs Payable
9667		337,416	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
979Z	19,165,664	-	Fund Balance/Net Assets
Total	19,165,664	19,165,664	

By Function

Fund	Resource	Project Year	Goal	Function	Object	Value
Total, Instruction (Functions 1000-1999)						<u>0.00</u>
01	0000	0	0000	2100	6400	<u>35,340.45</u>
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						<u>35,340.45</u>
Total, Instructional Library, Media, and Technology (Function 2420)						<u>0.00</u>
Total, School Site Administration (Function 2700)						<u>0.00</u>
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						<u>0.00</u>
01	7230	0	0000	3600	6400	<u>42,000.00</u>
Total, Home-to-School Transportation (Function 3600)						<u>42,000.00</u>
Total, Food Services (Function 3700)						<u>0.00</u>
Total, Ancillary Services (Functions 4000-4999)						<u>0.00</u>
Total, Community Services (Functions 5000-5999)						<u>0.00</u>
Total, Enterprise Activities (Functions 6000-6999)						<u>0.00</u>
Total, All Other General Administration (Functions 7000-7999 except 7700)						<u>0.00</u>
01	0000	0	0000	7700	6400	<u>27,438.93</u>
Total, Centralized Data Processing (Function 7700)						<u>27,438.93</u>
01	0000	0	0000	8110	6400	<u>19,412.24</u>
01	0000	0	0000	8200	6400	<u>14,419.67</u>
01	8150	0	0000	8110	6400	<u>88,175.14</u>
Total, Plant Services (Functions 8000-8999 except 8500)						<u>122,007.05</u>
01	8150	7	0000	8500	6100	<u>9,120.44</u>
01	8150	7	0000	8500	6200	<u>105,400.00</u>
35	7710	8	0000	8500	4300	<u>91,020.77</u>
35	7710	8	0000	8500	5600	<u>88.75</u>
35	7710	8	0000	8500	5800	<u>18,857.49</u>
35	7710	8	0000	8500	6100	<u>67,312.87</u>
35	7710	8	0000	8500	6200	<u>6,137,941.50</u>
40	0000	9	0000	8500	6100	<u>207,744.78</u>

Central Union High
Imperial County

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Conversion Entry - CE001 Data by Function

13 63115 000000
Report ENTRY

By Function

<u>Fund</u>	<u>Resource</u>	<u>Project</u> <u>Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Facilities Acquisition and Construction (Function 8500)						<u>6,637,486.60</u>
						<u>6,864,273.03</u>

By Object

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Certificated Personnel Salaries (Objects 1000-1999)						<u>0.00</u>
Total, Classified Personnel Salaries (Objects 2000-2999)						<u>0.00</u>
Total, Employee Benefits (Objects 3000-3999)						<u>0.00</u>
35	7710	8	0000	8500	4300	<u>91,020.77</u>
Total, Books and Supplies (Objects 4000-4999 except 4400)						<u>91,020.77</u>
Total, Noncapitalized Equipment (Object 4400)						<u>0.00</u>
35	7710	8	0000	8500	5600	88.75
35	7710	8	0000	8500	5800	<u>18,857.49</u>
Total, Services and Other Operating Expenditures (Objects 5000-5999)						<u>18,946.24</u>
01	8150	7	0000	8500	6100	9,120.44
35	7710	8	0000	8500	6100	67,312.87
40	0000	9	0000	8500	6100	<u>207,744.78</u>
Total, Land (Object 6100)						<u>284,178.09</u>
Total, Land Improvements (Object 6170)						<u>0.00</u>
01	8150	7	0000	8500	6200	105,400.00
35	7710	8	0000	8500	6200	<u>6,137,941.50</u>
Total, Buildings and Improvement of Buildings (Object 6200)						<u>6,243,341.50</u>
Total, Books and Media for New School Libraries (Object 6300)						<u>0.00</u>
01	0000	0	0000	2100	6400	35,340.45
01	0000	0	0000	7700	6400	27,438.93
01	0000	0	0000	8110	6400	19,412.24
01	0000	0	0000	8200	6400	14,419.67
01	7230	0	0000	3600	6400	42,000.00
01	8150	0	0000	8110	6400	<u>88,175.14</u>
Total, Equipment (Object 6400)						<u>226,786.43</u>
Total, Equipment Replacement (Object 6500)						<u>0.00</u>
						<u>6,864,273.03</u>

(Note: After completion of Conversion Entry - Detail, and before completion of the Conversion Entry - Summary, the Conversion Entry workbook must be saved, closed and reopened.)

Entry #	Object	Function	Debit	Credit
CE001	Capital Outlay Expenditures			
	To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net assets.			
	Land	9410	207,745	
	Land Improvements	9420	114,521	
	Buildings	9430	6,315,221	
	Equipment	9440	226,788	
	Instructional Supervision and Administration	2100		35,340
	Home-to-School Transportation	3800		42,000
	Centralized Data Processing	7700		27,439
	Plant Services	8100		122,007
	Facilities Acquisition and Construction	8500		6,637,487
		Total	6,864,273	6,864,273

Entry #	Object	Function	Debit	Credit
CE002	Debt Service Expenditures			
	To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.			
	General Obligation Bonds Payable	9861	1,190,000	
	Capital Leases Payable	9867	145,454	
	Debt Service-Principal	9101		1,335,454
		Total	1,335,454	1,335,454

Entry #	Object	Function	Debit	Credit
CE003	Debt Issuance			
	To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.			
	Prepaid Expense	9330	332	
	Debt Service-Issuance Costs and Discounts	9103		332
		Total	332	332

Entry #	Object	Function	Debit	Credit
CE004	Donated and Contributed Capital Assets			
	To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.			
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE005	Disposal of Capital Assets			
	To report sales and disposals of capital assets and any resulting gain or loss.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE006	Earned But Unavailable Revenues			
	To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE012 Depreciation				
To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.				
Instruction	1000		85,901	
School Site Administration	2700		5,147	
Home-to-School Transportation	3600		98,590	
Food Services	3700		11,757	
All Other General Administration	7200		2,535	
Centralized Data Processing	7700		52,297	
Plant Services	8100		1,651,397	
Accumulated Depreciation - Land Improvements	9425			291,596
Accumulated Depreciation - Buildings	9435			1,292,931
Accumulated Depreciation - Equipment	9445			323,097
		Total	1,907,624	1,907,624

Entry #	Object	Function	Debit	Credit
CE013 Amortization				
To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.				
		Total	0	0

Entry #	Object	Function	Debit	Credit
CE014	Incorporation of Assets and Liabilities of Internal Service Funds			
	To incorporate assets and liabilities of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE015	Elimination of Internal Service Funds Profit or Loss Generated Within the LEA			
	To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE016	Incorporation of Internal Service Fund External Activities and Interfund Transfers			
	To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE017	Reclassification of Interfund Transfers Involving Fiduciary Funds			
	To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds:			
	Enterprise Funds (Funds 61-65)			
	Proprietary Funds:			
	Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
Total			0	0

Entry #	Object	Function	Debit	Credit
CE018	Reclassification of Interfund Balances involving Fiduciary Funds			
	To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.			
	Governmental Funds (Funds 01-60)			
	Proprietary Funds:			
	Enterprise Funds (Funds 61-65)			
	Proprietary Funds:			
	Internal Service Funds (Funds 66-70)			
	Fiduciary Funds (Funds 71-95)			
			Total	0 0

Entry #	Object	Function	Debit	Credit
CE019	Elimination of Internal Transfers			
	To eliminate Interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.			
	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds	8913	484,190	
	Interfund Transfers, To Cafeteria Fund From General Fund	8916	267,624	
	Interfund Transfers, Other Authorized Interfund Transfers In	8919	3,631,147	
	Interfund Transfers	8300		4,382,961
		Total	4,382,961	4,382,961

Entry #	Object	Function	Debit	Credit
CE020	Elimination of Internal Balances			
	To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.			
Due To Other Funds	9610		116,003	
Due From Other Funds	9310			116,003
		Total	116,003	116,003

Entry #	Object	Function	Debit	Credit
CE021	Postemployment Benefits Other Than Pensions (OPEB)			
	To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.			
Instruction		1000	393,234	
Net OPEB Obligation	9684			393,234
		Total	393,234	393,234

Entry #	Object	Function	Debit	Credit
CE022	Other Liabilities Not Normally Liquidated with Current Financial Resources			
	To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.			
		Total	0	0

Total change in fund balances, governmental funds:		(4,057,328)
Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:		
Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:		
	Expenditures for capital outlay: 6,864,273	
	Depreciation expense: (1,907,624)	
	Net:	4,956,649
Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were:		
		1,335,454
Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were:		
		-
Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:		
	Issue costs incurred during the period: 332	
	Issue costs amortized for the period: -	
	Net:	332
Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was:		
		-
Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is:		
		-
Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is:		
		-
Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was:		
		(160,528)
Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was:		
		(14,981)
Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were:		
		-
Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was:		
		(393,234)
Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were:		
		-
Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were:		
		-
Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is:		
		-
Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was:		
		-
Change in net assets of governmental activities (minor differences may be due to rounding):		1,666,364

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Assets			
Cash	9,466,597	0	9,466,597
Investments	0	0	0
Receivables	9,780,858	0	9,780,858
Due from (to) other funds	0	0	0
Stores	71,489	0	71,489
Prepaid expenses	332	0	332
Other current assets	0	0	0
Capital assets:			
Land	8,171,298	0	8,171,298
Land Improvements	8,619,736	0	8,619,736
Buildings	70,639,562	0	70,639,562
Equipment	4,918,083	0	4,918,083
Work in progress	2,318,666	0	2,318,666
Less accumulated depreciation	<u>(32,276,491)</u>	<u>0</u>	<u>(32,276,491)</u>
Total assets	<u>81,710,110</u>	<u>0</u>	<u>81,710,110</u>
Liabilities			
Accounts payable and other current liabilities	864,860	0	864,860
Current loans	0	0	0
Deferred revenue	225,273	0	225,273
Long-term liabilities:	18,238,425	0	18,238,425
Due within one year	1,817,347		1,817,347
Due in more than one year	<u>16,421,078</u>		<u>16,421,078</u>
Total liabilities	<u>19,328,558</u>	<u>0</u>	<u>19,328,558</u>
Net Assets			
Invested in capital assets, net of related debt	47,269,969		47,269,969
Restricted for:			
Capital projects	341,307		341,307
Debt service	1,613,401		1,613,401
Educational programs	1,217,435		1,217,435
Other purposes (expendable)	1,551,736		1,551,736
Other purposes (nonexpendable)	2,172,746		2,172,746
Unrestricted	<u>8,214,958</u>		<u>8,214,958</u>
Total net assets	<u>62,381,552</u>	<u>0</u>	<u>62,381,552</u>

Total fund balances, governmental funds: **18,389,319**

Amounts reported for assets and liabilities for governmental activities in the statement of net assets are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	94,667,345	
Accumulated depreciation:	(32,276,491)	
Net:		62,390,854

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are: **332**

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unmatured interest owing at the end of the period was: **(160,528)**

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	15,193,925	
State school building loans payable	-	
Net OPEB Obligation	2,736,775	
Compensated absences payable	115,763	
Certificates of participation payable	-	
Capital leases payable	191,962	
Lease revenue bonds payable	-	
Other general long-term debt	-	
Total:		(18,238,425)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net assets. Net assets for internal service funds are: -

Total net assets, governmental activities (minor differences may be due to rounding): **62,381,552**

Technical Errors

SACS2012ALL Financial Reporting Software - 2012.2.0
9/6/2012 4:34:14 PM

13-63115-0000000

Unaudited Actuals
2012-13 Budget
Technical Review Checks

Central Union High

Imperial County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
9/6/2012 4:35:24 PM

13-63115-0000000

Unaudited Actuals
2011-12 Unaudited Actuals
Technical Review Checks

Central Union High

Imperial County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

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

FUND	RESOURCE	OBJECT	VALUE
01	0000	8044	-11,162.03

Explanation: Per County-Auditor Annual Tax report 11/12 supplemental taxes were negative in Imperial County.

01	4036	8290	-1,962.04
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Explanation: Contribution made to clear a 10/11 AR not received in 11/12.

51	0000	8614	-9,229.00
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Explanation: Object 8614 for Fund 51 is negative.

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

FUND	RESOURCE	VALUE
01	4036	-1,962.04

Explanation: Contribution made to clear a 10/11 AR set up and not received in 11/12.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.

CAT

AVARD	Program Name	Title I	ARRA Title I	Migrant	Migrant	Migrant Summer	EA Jobs	IDEA	Special Ed	Mental Health	Parties	Title II Teacher Quality	Title II Principal Train.	Title II Technology	ARRA Title II
1	Prior Year Carryover	194,306.66	0.00	0.00	0.00	23,127.00	0.00	70,722.78	0.57	0.00	0.00	59,033.22	1,982.04	13,557.86	0.00
2	Current Year Award	864,016.00	111,579.33	331,617.00	17,890.00	23,127.00	877,361.00	631,256.00	0.00	97,612.00	97,306.00	167,628.00	0.00	0.00	0.00
	b) Transferability (NICLS)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	c) Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(0.57)	0.00	0.00	0.00	(1,982.04)	0.00	0.00
	d) Add Curr Yr Award	664,016.00	111,579.33	331,617.00	17,890.00	23,127.00	877,361.00	631,256.00	(0.57)	97,612.00	97,306.00	128,628.00	(1,982.04)	31,000.00	0.00
3	Required Matching Funds/Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4	Total Available Award	1,048,324.66	111,579.33	331,617.00	17,890.00	23,127.00	877,361.00	702,027.76	0.00	97,612.00	97,306.00	194,661.22	0.00	44,367.86	0.00

REVENUES	Revenue Deferred from prior year	Revenue Received in Current Year	Contributed Matching Funds	Total Available
5	0.00	646,142.68	0.00	646,142.68
6	0.00	0.00	0.00	0.00
7	0.00	0.00	0.00	0.00
8	0.00	0.00	0.00	0.00

EXPENDITURES	Donor-Authorized Expenditures	Non Donor-Authorized Expenditures	Total Expenditures	Amounts included in Line 6 above for Prior Year Adjustments
9	830,729.71	0.00	830,729.71	0.00
10	0.00	0.00	0.00	0.00
11	830,729.71	0.00	830,729.71	0.00
12	0.00	0.00	0.00	0.00

13	Calculation of Deferred Revenue or A/R, & A/R arnts	Deferred Revenue	Accounts Payable	Accounts Receivable
	(line 8 minus line 9 plus line 12)	(84,867.03)	0.00	0.00
	a) Deferred Revenue	0.00	0.00	0.00
	b) Accounts Payable	0.00	0.00	0.00
	c) Accounts Receivable	84,867.03	0.00	0.00

14	Unused Grant Award Calculation	Unused Grant Award	Unused Grant Award
	(line 4 minus line 9)	117,694.97	0.00
	If Carryover is allowed enter line 14 amt. here	0.00	0.00

16	Reconciliation of Revenue	Revenue	Revenue
	(line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	830,729.71	830,729.71

STATE PROGRAM GRANTS (Der Raw)

Program Name	CA Health Science	CA Health Science/CPA	CA Health Science/CPA	Aq Incentive	SAVAP/ Legal Ltr	Mission/ Settlement	IEEP CIO	Community Challenge	TOTALS
AWARD	6378 8890	6385 8890	6386-1 8890	7070 8890	7220 8890	9010 8890	9013 8890	9085 8877	
1	Prior Year Carryover	22,988.28	8,802.74	0.00	72,970.80	0.00	16,676.22	80.00	119,311.72
	Resor Bal Transfers (OH) 8897	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Ad PY Carryover	22,988.28	8,802.74	0.00	72,970.80	0.00	16,676.22	80.00	119,311.72
	(Sum lines 1a & 1b)	58,200.00	0.00	0.00	144,840.00	0.00	0.00	0.00	310,648.98
2	Current Year Award	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Block Grant Transfers (OH) 8898	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Flar Transfers (OH) 8898	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Other Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Adl Carr Yr Award	69,200.00	0.00	0.00	33,037.20	71,111.79	0.00	0.00	310,648.98
	(Sum lines 2a through 2d)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3	Required Matching Funds/Other	80,883.28	8,802.74	0.00	216,910.50	71,111.79	16,676.22	80.00	429,986.71
	Total Available Award (sum lines 1c, 2a, & 3)								

REVENUES	Revenue Deferred from Prior Year	Cash Received in Current Year	Contributed Matching Funds	Total Available (sum lines 5, 6, 7)
5	3,933.28	87,829.76	0.00	91,863.02
6	0.00	8,802.74	0.00	8,802.74
7	0.00	0.00	0.00	0.00
8	0.00	0.00	0.00	0.00
TOTALS	3,933.28	96,632.50	0.00	100,565.78

EXPENDITURES	Donor-Authorized Expenditures	Non Donor - Authorized Expenditures	Total Expenditures (line 9 plus line 10)	Amount Included in Line 6 above for Prior Year Adjustments
9	80,928.28	0.00	80,928.28	0.00
10	0.00	8,802.74	8,802.74	0.00
11	0.00	16,790.86	16,790.86	0.00
12	0.00	0.00	0.00	0.00
TOTALS	80,928.28	25,593.60	106,521.88	0.00

13	Calculation of Deferred Revenue or AP, & A/R emts. (line 8 minus line 9 plus line 12)	Deferred Revenue	Accounts Payable	Accounts Receivable
	10,934.76	10,934.76	0.00	0.00
		0.00	272.39	0.00
14	Unused Grant Award Calculation (line 4 minus line 9) if Carryover is allowed, enter line 14 amt. here	(48.00)	16,248.24	0.00
15	Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b) plus line 13c)	80,928.28	8,802.74	16,790.86
		3,780.00	104,880.20	71,111.79
		6,312.06	0.00	0.00
TOTALS	109,519.07	109,519.07	0.00	71,358.19

DEFERRED REVENUE TOTAL	ACCOUNTS RECEIVABLE TOTAL	Non Donor Auth. Expenditures Total	Contributed Matching Funds Total	CONTRIBUTIONS TOTAL	RESTRICTED ENDING BALANCE	EXPENDITURE TOTAL	REVENUE TOTAL	ACCTS. PAYABLE
226,272.75	665,342.02	1,761,376.29	0.00	1,761,376.29	1,217,435.12	6,138,006.54	5,692,284.75	0.00

(input figure) 5,692,284.75 Total Revenues (Without Rollover) Difference 0.00
8,139,005.54 Total Expenditures (With Rollover) 0.00
(2,446,740.79) Difference

(2,446,740.79) Difference
226,272.75 Deferred Rev.
1,761,376.29 Non Donor Authorized Expenditures
869,342.02 Accts. Rec.
0.00 Accts. Payable
(26,285.23) Total

(input figure) (26,285.23) Total
1,242,730.35 Prior Year Rest. Ending Balance
1,217,435.12 Form 01 Restricted Ending Balance
1,217,435.12 CAT Restricted Ending Balance
1,217,435.12 Form 01 Restricted Ending Balance
0.00 Difference (should always balance to \$0)

