
2010-11 Unaudited Actual Financial Statements

Scotts Valley Unified School District

General Fund

Unrestricted Funds

General Fund - Unrestricted

Fiscal Year 11-12

	Account Codes	2010-11 Actual	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099	12,726,877	12,699,380
2) Federal	8100-8299	399	2,000
3) Other State	8300-8599	1,688,882	1,504,091
4) Other Local	8600-8799	503,529	46,497
5) TOTAL, REVENUES		14,919,688	14,251,968
B. EXPENDITURES			
1) Certificated Salaries	1000-1999	6,374,781	6,085,919
2) Classified Salaries	2000-2999	1,342,203	1,304,154
3) Employee Benefits	3000-3999	3,052,551	3,268,917
4) Books and Supplies	4000-4999	156,740	206,734
5) Services, Other Operating Exp.	5000-5999	1,007,277	1,043,055
6) Capital Outlay	6000-6999	24,225	66,876
7) Other Outgo	7100-7299, 7400-7499	10,344	14,833
8) Direct Support/Indirect Costs	7300-7399	(147,257)	(129,825)
9) TOTAL, EXPENDITURES		11,820,864	11,860,663
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)			
		3,098,823	2,391,305
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929		
2) Transfers Out	7610-7629		
3) Other Sources	8930-8979		
4) Other Uses	7630-7699		
5) Contributions from Unrestricted	8980-8990	(2,425,374)	(2,340,408)
6) TOTAL, Financing Sources / (Uses)		(2,425,374)	(2,340,408)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D6)			
		673,449	50,897
F. FUND BALANCE, RESERVES			
1) Beginning Balance		2,973,215	3,646,664
2) Ending Balance (E + F1)		3,646,664	3,697,562

The Bottom Line

	Budget	Actual	Variance
Net Increase/Decrease to Fund Balance	\$228,249	\$ 673,449	\$445,200
Ending Fund Balance	\$3,201,464	\$3,646,664	\$445,200

The unrestricted portion of the district's general fund ending balance was greater than projected in the final budget as presented to the Board on June 21, 2011.

A Closer Look:

- Three primary factors can create a larger than anticipated fund balance
 - ⌚ Revenues greater than budgeted
 - ⌚ Expenditures less than budgeted
 - ⌚ Contributions less than budgeted
-

Unrestricted

Category	Budget	Actual	Variance
Revenues	\$14,911,976	\$14,919,688	\$7,712
Expenditures	\$12,133,748	\$11,820,864	\$312,884
Inter-fund Transfers	\$0	\$0	\$0
Other Sources /(Uses)	\$0	\$0	\$0
Contributions	(\$2,549,979)	(\$2,425,374)	\$124,605
Total:	\$228,249	\$673,450	\$445,201

Expenditure Variance Highlights

Compensation	Budget	Actual	Variance
Certificated Salaries	\$6,417,061	\$6,374,781	\$42,280
Classified Salaries	\$1,380,688	\$1,342,203	\$38,485
Employee Benefits	\$3,176,205	\$3,052,551	\$123,654
Subtotal:	\$10,973,954	\$10,769,535	\$204,419

Expenditure Variance Highlights

	Budget	Actual	Variance
Books & Supplies	\$182,676	\$156,740	\$25,936
Services	\$1,083,555	\$1,007,277	\$76,278
Capital Outlay	\$43,500	\$24,225	\$19,275
Other Outgo	\$8,337	\$10,344	(\$2,007)
Indirect Costs	(\$158,274)	(\$147,257)	(\$11,017)
Subtotal:	\$1,159,795	\$1,051,329	\$108,466

Expenditure Variance Highlights

● Employee Benefits

○ Health & Welfare \$94,000 (Budget \$1,900,000)

● Services

● Legal Fees \$32,800 (*Budget \$70,000*)

● Utilities \$13,500 (*Budget \$466,000*)

● Rentals/Leases/Repairs \$7,700 (*Budget \$104,000*)

Components of the Ending Fund Balance

Components	2010-11	2011-12
Non-Spendable		
Revolving Cash	\$ 2,000	\$ 2,000
Prepaid Expenditures	\$ 484	
Restricted		
Committed	\$186,607	\$164,597
Assigned	\$14,020	\$650,045
Unassigned	\$3,443,553	\$2,880,919
Total:	\$3,646,664	\$3,697,562

General Fund

Restricted Funds

General Fund - Restricted

Fiscal Year 11-12

	Account Codes	2010-11 Actual	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099	246,284	285,236
2) Federal	8100-8299	683,618	1,091,731
3) Other State	8300-8599	171,626	149,186
4) Other Local	8600-8799	1,833,910	1,312,482
5) TOTAL, REVENUES		2,935,437	2,838,635
B. EXPENDITURES			
1) Certificated Salaries	1000-1999	1,642,720	1,757,101
2) Classified Salaries	2000-2999	638,899	846,733
3) Employee Benefits	3000-3999	754,445	935,154
4) Books and Supplies	4000-4999	425,375	414,662
5) Services, Other Operating Exp.	5000-5999	1,849,278	1,403,090
6) Capital Outlay	6000-6999	20,808	9,209
7) Other Outgo	7100-7299, 7400-7499	282,783	247,318
8) Direct Support/Indirect Costs	7300-7399	136,386	114,777
9) TOTAL, EXPENDITURES		5,750,696	5,728,044
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)			
		(2,815,258)	(2,889,409)
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929		
2) Transfers Out	7610-7629		
3) Other Sources	8930-8979		
4) Other Uses	7630-7699		
5) Contributions from Unrestricted	8980-8990	2,425,374	2,340,408
6) TOTAL, Financing Sources / (Uses)		2,425,374	2,340,408
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D6)			
		(389,884)	(549,001)
F. FUND BALANCE, RESERVES			
1) Beginning Balance		1,344,986	955,102
2) Ending Balance (E + F1)		955,102	406,102

The Bottom Line

	Budget	Actual	Variance
Net Increase/Decrease to Fund Balance	(\$883,215)	(\$389,884)	\$493,331
Ending Fund Balance	\$461,771	\$955,102	\$493,331

The restricted portion of the district's general fund ending balance was greater than projected in the final budget as presented to the Board on June 23, 2009.

Restricted

Category	Budget	Actual	Variance
Revenues	\$2,665,200	\$2,935,437	\$270,237
Expenditures	\$6,098,394	\$5,750,695	\$347,699
Inter-fund Transfers	\$0	\$0	\$0
Other Sources /(Uses)	\$0	\$0	\$0
Contributions	\$2,549,979	\$2,425,374	(\$124,605)
Total:	(\$883,215)	(\$389,884)	\$493,331

Revenue Variance

Category	Budget	Actual	Variance
Revenue Limit Sources	\$239,060	\$246,284	\$7,224
Federal	\$625,162	\$683,618	\$58,456
State	\$158,753	\$171,626	\$12,873
Local	\$1,642,225	\$1,833,910	\$191,685
Contributions	\$2,549,979	\$2,425,374	(\$124,605)
Total:	\$5,215,179	\$5,360,812	\$145,633

Revenue Variance Highlights

● Federal Revenue

- ARRA State Fiscal Stabilization Funds \$117k
 - Final Entitlement Certification
 - No Child Left Behind (NCLB) Title One (\$28k)
 - Revenues recognized at time of expenditure
 - No Child Left Behind (NCLB) Title II A (\$27k)
 - Revenues recognized at time of expenditure
-

Revenue Variance Highlights

● Local Revenue

- Local Grants and Donations \$193,000
 - Parent Donations \$24,000
 - PTA Donations \$27,000
 - Funds Received in 10-11 for expenditure in 11-12
 - Seagate Grant \$30,000 (Technology)
 - SVEF \$80,500 (Counseling and Library Support)
-

Expenditure Variance

Category	Budget	Actual	Variance
Compensation	\$3,048,280	\$3,036,065	\$12,215
Books & Supplies	\$626,491	\$425,375	\$201,116
Services	\$1,977,036	\$1,849,278	\$127,758
Capital Outlay	\$20,808	\$20,808	\$0
Other Outgo	\$282,005	\$282,784	(\$779)
Indirect Costs	\$143,774	\$136,386	\$7,388
Total:	\$6,098,394	\$5,750,696	\$347,698

Ending Balance Highlights

- To be carried over and spent in 2011-12
 - Categorical Programs
 - Economic Impact Aid \$27,000
 - ARRA SFSF \$14,800
 - Local Donations \$540,000

 - To be spent in future fiscal year(s)
 - Certificates of Participation \$259,600
 - Lottery Instructional Materials \$94,300
-

2011-12 Budget Revision Highlights

● Staffing Additions

○ Teachers

- Vine Hill 1
- SVMS .1667
- SVHS .2 (*full year*) .4 (*first semester*)

○ Behaviorist .2 (*One Semester*)

○ Rescind Classified Clerical Reductions

- School Clerks (Brook Knoll, Vine Hill, SVHS) .25
- Account Technician .2
- Administrative Assistants 1 Month

○ Eliminate Elementary Combination Class Aide .125

2011-12 Budget Revision Highlights

- Reduce Salaries and Benefits for 2 Furlough Days
 - Reduce Benefit Costs for Negotiated Health Plan
 - Revise vacancy salary & benefits for new hires
 - Increase in Transportation Costs
 - IEP changes
 - Budget 10-11 carryover to be spent in 11-12
 - Unit Budget
 - Grants, Donations, Categorical Programs
-

Other Funds

Restricted Funds

Cafeteria Fund

Fiscal Year 11-12

	Account Codes	2010-11 Actual	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099	0	0
2) Federal	8100-8299	139,865	151,161
3) Other State	8300-8599	12,649	10,816
4) Other Local	8600-8799	340,124	349,195
5) TOTAL, REVENUES		492,637	511,172
B. EXPENDITURES			
1) Certificated Salaries	1000-1999	0	0
2) Classified Salaries	2000-2999	145,480	146,652
3) Employee Benefits	3000-3999	77,556	81,465
4) Books and Supplies	4000-4999	253,272	264,200
5) Services, Other Operating Exp.	5000-5999	5,459	9,300
6) Capital Outlay	6000-6999	0	0
7) Other Outgo	7100-7299, 7400-7499	0	0
8) Direct Support/Indirect Costs	7300-7399	10,870	15,048
9) TOTAL, EXPENDITURES		492,637	516,665
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)			
		0	(5,493)
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929	0	0
2) Transfers Out	7610-7629		
3) Other Sources	8930-8979		
4) Other Uses	7630-7699		
5) TOTAL, Financing Sources / (Uses)		0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)			
		0	(5,493)
F. FUND BALANCE, RESERVES			
1) Beginning Balance		39,501	39,501
2) Ending Balance (E + F1)		39,501	34,008

Deferred Maintenance Fund

Fiscal Year 11-12

	Account Codes	2010-11 Actual	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099		
2) Federal	8100-8299		
3) Other State	8300-8599		
4) Other Local	8600-8799	2,187	1,906
5) TOTAL, REVENUES		2,187	1,906
B. EXPENDITURES			
1) Certificated Salaries	1000-1999		
2) Classified Salaries	2000-2999		
3) Employee Benefits	3000-3999		
4) Books and Supplies	4000-4999		
5) Services, Other Operating Exp.	5000-5999		
6) Capital Outlay	6000-6999		
7) Other Outgo	7100-7299, 7400-7499		
8) Direct Support/Indirect Costs	7300-7399		
9) TOTAL, EXPENDITURES		0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)			
		2,187	1,906
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929		
2) Transfers Out	7610-7629		
3) Other Sources	8930-8979		
4) Other Uses	7630-7699		
5) TOTAL, Financing Sources / (Uses)		0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)			
		2,187	1,906
F. FUND BALANCE, RESERVES			
1) Beginning Balance		120,791	122,978
2) Ending Balance (E + F1)		122,978	124,884

Special Reserve for Other than Capital Projects Fund

Fiscal Year 11-12

	Account Codes	2010-11 Actual	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099		
2) Federal	8100-8299		
3) Other State	8300-8599		
4) Other Local	8600-8799	4,212	3,661
5) TOTAL, REVENUES		4,212	3,661
B. EXPENDITURES			
1) Certificated Salaries	1000-1999		
2) Classified Salaries	2000-2999		
3) Employee Benefits	3000-3999		
4) Books and Supplies	4000-4999		
5) Services, Other Operating Exp.	5000-5999		
6) Capital Outlay	6000-6999		
7) Other Outgo	7100-7299, 7400-7499		
8) Direct Support/Indirect Costs	7300-7399		
9) TOTAL, EXPENDITURES		0	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)		4,212	3,661
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929	0	0
2) Transfers Out	7610-7629		
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)		4,212	3,661
F. FUND BALANCE, RESERVES			
1) Beginning Balance		718,116	722,328
2) Ending Balance (E + F1)		722,328	725,989

Capital Facilities Fund

Fiscal Year 11-12

	Account Codes	2010-11 Actual	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099		
2) Federal	8100-8299		
3) Other State	8300-8599	0	0
4) Other Local	8600-8799	87,725	89,785
5) TOTAL, REVENUES		87,725	89,785
B. EXPENDITURES			
1) Certificated Salaries	1000-1999	0	0
2) Classified Salaries	2000-2999	0	0
3) Employee Benefits	3000-3999	0	0
4) Books and Supplies	4000-4999	0	0
5) Services, Other Operating Exp.	5000-5999	80,495	85,581
6) Capital Outlay	6000-6999	0	0
7) Other Outgo	7100-7299, 7400-7499	0	0
8) Direct Support/Indirect Costs	7300-7399		
9) TOTAL, EXPENDITURES		80,495	85,581
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)			
		7,230	4,204
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929	0	0
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)			
		7,230	4,204
F. FUND BALANCE, RESERVES			
1) Beginning Balance		0	7,230
2) Ending Balance (E + F1)		7,230	11,434

Special Reserve for Capital Projects Fund

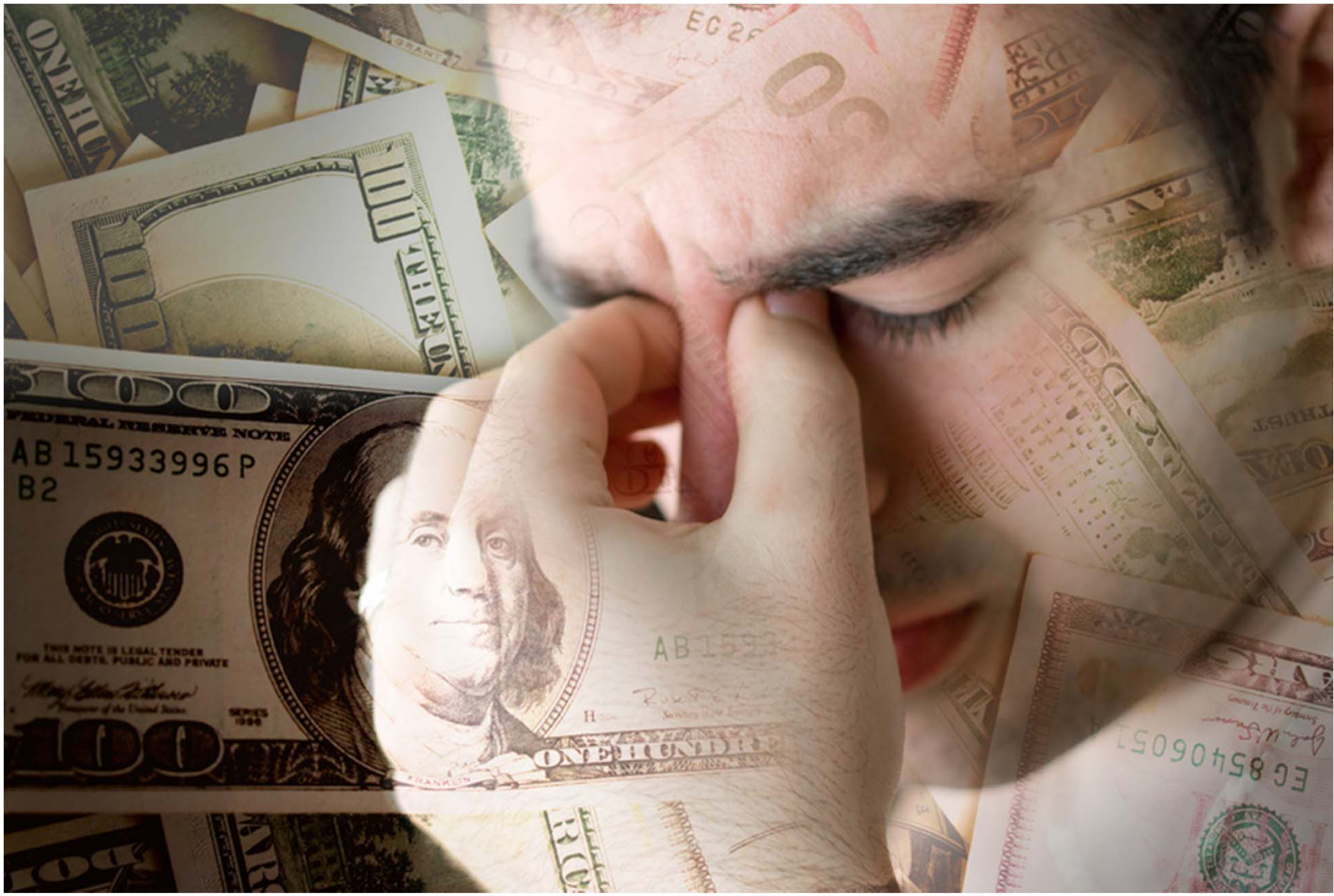
Fiscal Year 11-12

	Account Codes	2010-11 Actual	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099		
2) Federal	8100-8299	0	0
3) Other State	8300-8599	0	0
4) Other Local	8600-8799	1,717	1,394
5) TOTAL, REVENUES		1,717	1,394
B. EXPENDITURES			
1) Certificated Salaries	1000-1999		
2) Classified Salaries	2000-2999	0	0
3) Employee Benefits	3000-3999	0	0
4) Books and Supplies	4000-4999	0	0
5) Services, Other Operating Exp.	5000-5999	12,000	3,000
6) Capital Outlay	6000-6999	13,807	61,000
7) Other Outgo	7100-7299, 7400-7499	0	0
8) Direct Support/Indirect Costs	7300-7399		
9) TOTAL, EXPENDITURES		25,807	64,000
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)		(24,089)	(62,606)
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929	0	0
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)		(24,089)	(62,606)
F. FUND BALANCE, RESERVES			
1) Beginning Balance		270,011	245,922
2) Ending Balance (E + F1)		245,922	183,316

Bond Interest and Redemption Fund

Fiscal Year 11-12

	Account Codes	2010-11 Actual	2011-12 Budgeted
A. REVENUES			
1) Revenue Limit Sources	8010-8099		
2) Federal	8100-8299	0	0
3) Other State	8300-8599	12,168	0
4) Other Local	8600-8799	1,452,314	0
5) TOTAL, REVENUES		1,464,482	0
B. EXPENDITURES			
1) Certificated Salaries	1000-1999		
2) Classified Salaries	2000-2999		
3) Employee Benefits	3000-3999		
4) Books and Supplies	4000-4999		
5) Services, Other Operating Exp.	5000-5999		
6) Capital Outlay	6000-6999		
7) Other Outgo	7100-7299, 7400-7499	1,459,615	0
8) Direct Support/Indirect Costs	7300-7399		
9) TOTAL, EXPENDITURES		1,459,615	0
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)			
		4,867	0
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Transfers In	8910-8929	0	0
2) Transfers Out	7610-7629	0	0
3) Other Sources	8930-8979	0	0
4) Other Uses	7630-7699	0	0
5) TOTAL, Financing Sources / (Uses)		0	0
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D5)			
		4,867	0
F. FUND BALANCE, RESERVES			
1) Beginning Balance		1,106,801	1,111,668
2) Ending Balance (E + F1)		1,111,668	1,111,668



Scotts Valley Unified School District General Fund Multi-Year Projection

2011-12 Budget

Unrestricted

	2011-12 Proposed Budget	2012-13 Projected Budget	2013-14 Projected Budget
A. REVENUES			
1) Revenue Limit Sources	12,699,380	12,999,951	13,250,179
2) Federal	2,000	2,000	2,000
3) Other State	1,504,091	1,504,526	1,503,547
4) Other Local	46,497	46,497	46,497
5) TOTAL, REVENUES	14,251,968	14,552,974	14,802,223
B. EXPENDITURES			
1) Certificated Salaries	6,085,919	6,631,054	6,734,991
2) Classified Salaries	1,304,154	1,378,504	1,400,504
3) Employee Benefits	3,268,917	3,559,560	3,768,817
4) Books and Supplies	206,734	207,547	207,054
5) Services, Other Operating Exp.	1,043,055	1,056,783	1,098,026
6) Capital Outlay	66,876	4,306	4,306
7) Other Outgo	14,833	14,833	14,833
8) Direct Support/Indirect Costs	(129,825)	(129,985)	(129,985)
9) TOTAL, EXPENDITURES	11,860,663	12,722,602	13,098,547
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)	2,391,305	1,830,372	1,703,676
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Interfund Transfers in	0	0	0
Interfund Transfers out	0	0	0
2) Other Sources	0	0	0
Other Uses	0	0	0
3) Contributions	(2,340,408)	(2,432,687)	(2,522,036)
TOTAL, OTHER	(2,340,408)	(2,432,687)	(2,522,036)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D3)	50,897	(602,315)	(818,361)
F. FUND BALANCE, RESERVES			
1) Beginning Balance	3,646,664	3,697,561	3,095,246
2) Ending Balance (E + F1)	3,697,561	3,095,246	2,276,886

Scotts Valley Unified School District General Fund Multi-Year Projection

2011-12 Budget

Unrestricted

<u>Components of the Ending Balance</u>			
a) Reserved Amounts			
Revolving Cash	2,000	2,000	2,000
Stores			
Prepaid Expenditures			
b) Designated Amounts for Economic Uncertainties (3% of Total Budget)			
Designated Programs	110,690	110,690	110,690
\$260 per ADA RL reduction	641,196	1,278,131	1,909,939
Categorical Programs			
c) Unappropriated Amounts	2,943,675	1,704,425	254,256
d) Total, Components (= F2)	3,697,561	3,095,246	2,276,886

Scotts Valley Unified School District General Fund Multi-Year Projection

2011-12 Budget

Restricted Funds

	2011-12 Proposed Budget	2012-13 Projected Budget	2013-14 Projected Budget
A. REVENUES			
1) Revenue Limit Sources	285,236	294,083	302,318
2) Federal	1,091,731	611,787	611,787
3) Other State	149,186	149,256	149,101
4) Other Local	1,312,482	939,376	857,020
5) TOTAL, REVENUES	2,838,635	1,994,502	1,920,226
B. EXPENDITURES			
1) Certificated Salaries	1,757,101	1,387,729	1,367,827
2) Classified Salaries	846,733	497,208	509,750
3) Employee Benefits	935,154	784,074	796,969
4) Books and Supplies	414,662	107,429	107,429
5) Services, Other Operating Exp.	1,403,090	1,303,369	1,302,744
6) Capital Outlay	9,209	5,995	5,995
7) Other Outgo	247,318	247,318	247,318
8) Direct Support/Indirect Costs	114,777	114,777	114,777
9) TOTAL, EXPENDITURES	5,728,043	4,447,899	4,452,809
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES (A5 - B9)	(2,889,408)	(2,453,397)	(2,532,582)
D. OTHER FINANCING SOURCES/USES/TRANSFERS			
1) Interfund Transfers in	0	0	0
Interfund Transfers out	0	0	0
2) Other Sources	0	0	0
Other Uses	0	0	0
3) Contributions	2,340,408	2,432,687	2,522,036
TOTAL, OTHER	2,340,408	2,432,687	2,522,036
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D3)	(549,000)	(20,709)	(10,546)
F. FUND BALANCE, RESERVES			
1) Beginning Balance	955,102	406,102	385,392
2) Ending Balance (E + F1)	406,102	385,392	374,846

Scotts Valley Unified School District General Fund Multi-Year Projection

2011-12 Budget

Restricted Funds

<u>Components of the Ending Balance</u>			
a) <i>Reserved Amounts</i>			
<i>Revolving Cash</i>	0	0	0
<i>Stores</i>	0	0	0
<i>Prepaid Expenditures</i>	0	0	0
b) <i>Designated Amounts for Economic Uncertainties (3% of Total Budget)</i>			
<i>Designated Programs</i>	0	0	0
<i>COP Repayment</i>	259,657	259,657	259,657
<i>Site Donations/Fundraising</i>	24,381	24,381	24,381
<i>Categorical Programs</i>	122,064	101,355	90,809
c) Unappropriated Amounts	(0)	(1)	(1)
d) <i>Total, Components (= F2)</i>	406,102	385,392	374,846

Flexibility Summary	
Revenues	
Deferred Maintenance Apportionment	\$ 95,167
Community Based English Tutoring	\$ 1,710
Safety / Violence Prevention	\$ 33,757
Arts & Music Block Grant	\$ 35,322
CAHSEE Intensive Instruction	\$ 6,458
Supplemental School Counseling	\$ 74,243
Gifted and Talented	\$ 17,215
Instructional Materials	\$ 146,311
Peer Assistance & Review	\$ 11,352
International Baccalaureate	\$ 12,000
Math & Reading Professional Development	\$ 10,024
Pupil Retention Block Grant	\$ 4,797
Professional Development Block Grant	\$ 92,008
Targeted Instructional Improvement	\$ 122,091
School Improvement / Library Block Grant	\$ 154,566
Math & Reading Professional Development-ELL	\$ 3,007
Class Size Reduction	\$ 366,282
Expenditure Issues	
RRM Contribution	\$ 213,795
Total Flexibility:	\$ 1,400,105

Principal Apportionment Schedule – 2011-12

Month	Schedule per SBX4 16	\$ 4,000,000	Schedule after deferrals	\$ 4,000,000
July	15.00%	\$ 600,000	0.00%	\$ -
August	15.00%	\$ 600,000	0.00%	\$ -
September	15.00%	\$ 600,000	23.10%	\$ 924,000
October	15.00%	\$ 600,000	0.00%	\$ -
November	0.00%	\$ -	0.00%	\$ -
December	0.00%	\$ -	0.00%	\$ -
January	6.00%	\$ 240,000	42.90%	\$ 1,716,000
February	6.80%	\$ 272,000	0.40%	\$ 16,000
March	6.80%	\$ 272,000	0.00%	\$ -
April	6.80%	\$ 272,000	3.50%	\$ 140,000
May	6.80%	\$ 272,000	1.10%	\$ 44,000
June	6.80%	\$ 272,000	0.00%	\$ -
Subtotal:	100.00%	\$ 4,000,000	71.00%	\$ 2,840,000
July			17.10%	\$ 684,000
August			11.90%	\$ 476,000
Total:	100.00%	\$ 4,000,000	100.00%	\$ 4,000,000