



2011-12

Unaudited Actuals Report For the Period Ending June 30, 2012

Business Services
September 4, 2012



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Publication Information

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2011-12 Unaudited Actuals

Executive Summary

The Year in Review

The Governor's 2011-12 Budget released in January 2012 continued the significant deficits and payment deferrals that have been applied to K-12 education funding for the past several years. It also relied on voter approval of extensions of taxes that were set to expire on June 30, 2011. The budget proposal included a cost of living adjustment (COLA) of 1.67% and a deficit factor of 19.608%. While the intent of the budget proposal was to provide flat funding to K-12 education, the deficit factor and COLA resulted in a net \$19 per ADA cut to funding from the prior year. The budget proposal also contained language that would impose approximately \$330 per ADA in additional cuts if the tax extensions were not placed on the ballot in November 2011 or were not approved by the voters.

When the May Revise was released, the COLA factor was increased to 2.24%, however the deficit factor for revenue limit funding was increased to 19.754%. The change in the deficit factor off-set the COLA increase and corrected the \$19 per ADA reduction inadvertently included in the January Budget for a flat-funded budget compared with the prior year. With the tax extensions still in question, districts were recommended to continue to factor in the potential \$330 per ADA cut should the taxes fail to materialize.

Based on assumptions included in the May Revise, and incorporating the recommended \$330 per ADA reduction in the event taxes were not extended, Hemet Unified adopted a budget on June 28, 2011 that included \$168.8 million in general fund revenues and other financing sources and \$170.7 million in expenditures and other uses. The adopted general fund budget also projected a beginning balance of \$29.5 million and an ending balance of \$27.6 million



Also on June 28th, the legislature approved the 2011-12 state budget. This was only the sixth time in 20 years that an on-time budget was passed and signed. However, the legislature failed to meet the deadline to place the tax extension initiative on the ballot so the temporary taxes expired on June 30. To account for the revenue loss, the legislature assumed \$4 million in new, undetermined revenue in the budget in order for it to balance. Language in the budget act included trigger cuts should the new revenue not materialize by the end of December 2011. The trigger cuts were tiered and would be imposed based on the amount of the shortfall at the state level with a maximum cut of \$260 per ADA. The budget act also added an additional \$1.2 billion in deferrals. Language included in the budget required districts to recognize Prop 98 funding at the level authorized, with the assumption the \$4 million in new revenues would come in.

In response to the Budget Act, the district submitted a 45-Day revision to its approved budget in mid-August. The revision eliminated the assumed \$330 per ADA mid-year trigger cut and increased revenue limit funding by \$6.9 million. The district budgeted the additional revenues in the ending balance as a reserve in the event mid-year cuts were imposed. Because the adopted state budget revised the potential per ADA cut down from \$330 to \$260, the Hemet Teacher's Association (HTA) and the district agreed to add back two days to the work year for all HTA members with plans to do the same for all other employee groups.



In October 2011, the district increased its restricted general fund revenues by \$1.6 million to account for prior balances in categorical programs such as Title I that were authorized but unspent as of June 30, 2011.

First Interim budget revisions approved in December 2011 were based on changes in assumptions and projections for revenues and expenses. Budget revisions continued to address the mid-year trigger cuts. This time Prop 98 revenues were decreased by \$260.70 per ADA, because the new revenues the state had assumed were not materializing and mid-year cuts seemed likely. Combined with other adjustments for ADA, the total reduction to revenue limit funding in the First Interim report was \$6.0 million. Adjustments were made to other general fund revenues bringing the total budgeted revenues to \$173.0 million. Expenditures were revised to \$176.8 million. The beginning balance, after year-end closing transactions was adjusted to \$32.1 million, up \$2.6 million from June estimates. The ending balance in the First Interim report was projected to be \$29.3 million.

In mid March, the board approved the district's Second Interim budget revision for the period ending January 31, 2012. In the Second Interim report, combined general fund revenues and other financing sources were revised upward by \$7.1 million to \$180.1 million as, once again, adjustments were made to amounts projected for mid-year trigger cuts. By mid-March, the State Controller had issued a determination of the level of cuts to K-12 as a result of lower than projected state revenues. The mid-year cut amounted to \$13 per ADA plus an increase to the deficit factor to a total 20.602%. Other revenue increases for this reporting period were related to Medicare Administrative Activities (MAA), new special education funding, and lease revenues for bus purchases. Projected expenditures and uses were revised upward by \$3.3 million to a total of \$179.3 million to account for bus purchases, additional salary and benefit costs and contracted services for the new special education programs. Second Interim salary and benefits were increased to account for the elimination of an additional pay cut for classified employees that was to have been imposed for the 2011-12 year as well as a two to three days reduction to furlough days based on the employee's work year.

For the Second Interim report, the general fund ending balance was projected to be \$32.9 million. While the district anticipated having a substantial ending balance at year-end, multi-year projections included in the report showed significant deficit spending in the following two years that had the potential to leave the district with a negative ending balance by 2013-14. As a result, the district filed a Second Interim report with a qualified status, meaning the district may not be able to meet its financial obligations in the current or next two fiscal years. Filing a qualified report meant the district needed to submit a Third Interim financial report.

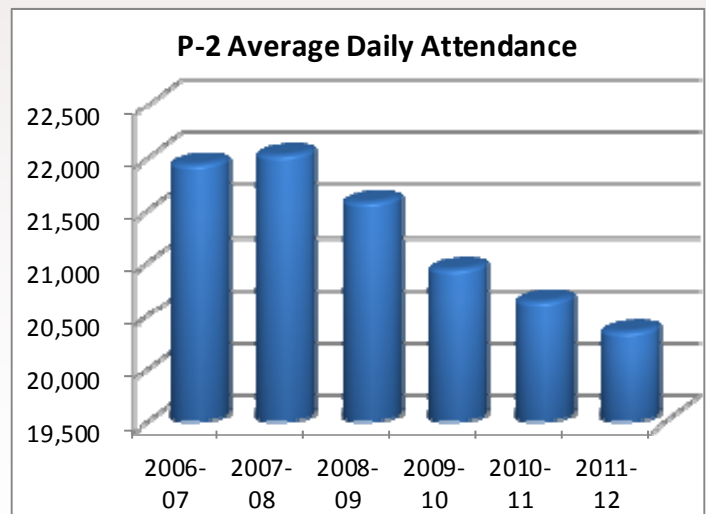
The district approved a Third Interim Financial report on June 5, 2012 for the period ending April 30th, 2012. Revenues and Other Sources in the Third Interim were projected at \$179.1 million or \$1.0 million less than the Second Interim report. The decrease in revenues was primarily related to reducing categorical revenues by amounts expected to be unspent by year-end. Expenditures were reported at \$177.0 million, a decrease of \$2.3 million from Second Interim estimates. The decrease for expenditures was also primarily relat-

Five Year P-2 ADA History

Fiscal Year	P-2 ADA	Change
2006-07	21,937.47	4.54%
2007-08	22,022.62	0.39%
2008-09	21,571.63	-2.05%
2009-10	20,935.66	-4.94%
2010-11	20,638.74	-1.42%
2011-12	20,343.45	-2.83%

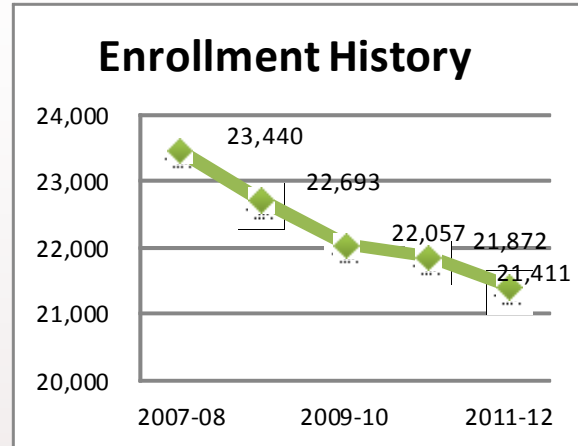
* Excludes County and Charter ADA

Does not include County or Charter ADA



Five Year Enrollment History

Fiscal Year	October Enrollment	Change
2007-08	23,440	-0.34%
2008-09	22,693	-3.19%
2009-10	22,057	-2.80%
2010-11	21,872	-0.84%
2011-12	21,411	-2.11%



Does not include non-public or charter schools (HAAAT) enrollment

ed to restricted program budgets that were anticipated to be unspent. The revenue and expense changes added to the projected ending balance, bringing it to \$34.3 million.

On June 19th, the district's 2011-12 Estimated Actuals revenue and expense projections were presented along with the adoption of the 2012-13 Annual Budget report. Combined general fund revenues in the Estimated Actuals report were projected at \$178.7 million and expenditures at \$175.6. Estimated Actual revenues were projected at \$0.4 million less than what was estimated in the district's Third Interim report. Expenditure projections decreased by \$1.4 million. The Estimated Actuals combined general fund ending balance was projected at \$35.3 million in June.

The 2011-12 Unaudited Actuals Report is the district's final budget report for 2011-12 until the Annual Financial Report or audit is presented in December. The Unaudited Actuals Report shows the final revenues and expenditures for the district for the fiscal year. In the 2011-12 Unaudited Actuals report, combined general fund revenues are reported at \$179.3 million, an increase of \$0.6 million or 0.33% above June 2012 estimates. Final expenditures total \$176.0 million, which is \$0.85 million or 0.48% less than what was anticipated in June.

The combined general fund ending balance is reported at \$35.5 million in the 2011-12 Unaudited Actuals Report. This is up \$190,000 from June projections and \$7.9 million more than expected in the district's original adopted budget when a \$330 per ADA reduction was applied to funding.

2011-12 Enrollment and ADA

In 2011-12, Hemet Unified's enrollment declined by 461 students or 2.11% from the prior year. Attendance rates fell by a smaller percentage than enrollment indicating improvement in attendance rates district-wide. 2011-12 P-2 attendance decreased by 1.24% compared to the prior year or 254 average daily attendance (ADA).

The California Education Code permits declining enrollment districts to report the higher of current or prior year ADA for revenue limit funding. The formula for determining prior year ADA factors in attendance for students transferring between charter and non-charter schools within the district. With the prior year ADA for charter transfers accounted for, the district's prior year ADA for funding purposes was approximately 153 ADA higher than current year ADA. As a result, the district was able to use the prior ADA for revenue limit funding.

2011-12 Instruction and Academic Achievement

The Academic Performance Index (API) of California's Public Schools Accountability Act of 1999 measures academic performance and growth of schools on a variety of academic indicators. Hemet Unified's API scores showed steady improvement in results for the 2011-12 year and shows a district-wide API score



of 753. Seven schools scored at or above the state-wide target score of 800. All but three schools achieved a score over 700.

Adequate Yearly Progress (AYP) is an accountability system mandated by the federal No Child Left Behind Act of 2001. These scores determine when a school or district is placed into program improvement (PI). Despite continued efforts to improve student test scores, Hemet Unified remains in Year 3 of PI district-wide. Data for 2011-12 will not be available until mid-September 2012.

On a positive note, West Valley High School won the 29th Annual Riverside County Academic Decathlon in February, with Hemet High finishing in second place. Both teams moved on to the 2012 state academic decathlon competition held in March in Sacramento. West Valley earned three medals and Hemet High earned four at the state competition.



2011-12 Business and Support Services

Hemet Unified School District's Business Services Branch also had successes in 2011-12. The Print Shop, which falls under the Purchasing/Warehouse Department made over 31.5 million copy impressions in the production of 27,500 student workbooks, 175,000 envelopes, 4,000 yearbooks for 14 schools, and 19,000 student planners. It is estimated that in-house printing services saved the district approximately \$1.4 million in copying costs in 2011-12.

The Facilities Department worked toward completion of Phase II of the Hemet High remodel in 2011-12. Phase II included construction of classroom buildings, a new theater, modernization of interior classrooms and renovation of the old theater. Acacia renovation plans were forwarded to the Department of the State Architect (DSA). The facilities department also completed 13 of

the 17 solar sites throughout the district. Minor projects that included installation of school office gates and doors were also done during the year.

The Transportation department continued with its entrepreneurial activities in 2011-12. Revenues from contracts with other districts covered costs to provide transportation to students at Coachella, Perris Elementary, Perris Union, San Jacinto Unified, Romoland, and Nuview districts, as well as the California School for the Deaf in Riverside and other non-public schools. Hemet's transportation department increased its fleet to 216 buses and is one of the largest school transportation operations in the state. As a result of its entrepreneurial activities, transportation's encroachment on the district's unrestricted general fund has been virtually eliminated falling from \$1.8 million in the 2005-06 school year to less than \$40,000 in 2011-12. In addition, transportation contributed approximately \$485,000 in payments for indirect costs to the unrestricted general fund.



The Maintenance and Operations Department,



which is comprised of grounds, custodial and maintenance activities, is responsible for maintaining and cleaning all district facilities. This includes over 2 million square feet of school buildings, and 550 acres of grounds.

The Technology department supported over 10,000 users . It also supported 11,400 computers on the district network in 2011-12, a 24% increase in computers over the prior year. It also managed more than 2,200 e-mail accounts. The department spent much of the 2011-12 year training and assisting school office staff during the first year of implementation of (MAP) Measures of Academic Progress, along with Compass Learning and STMath applications. The department continued to provide training on the Eagle Aeries student information system which is still considered to be in its infant stages during the second year of implementation. The Technology Department also implemented a district-wide Enterprise wireless solution, as well as virtualized many servers in 2011-12. This process will effectively save energy and money for the district.



Laptops and cart for MAP & Compass -Summer 2011

Nutrition Services began a capital improvement project at the Nutrition Center in 2011-12 that involves expansion of its freezer facility and mezzanine improvements. It also continues to use its funding to make improvements to school site kitchens and serving areas to make them a more appealing and welcoming place for students. Nutrition Services served just under four million meals to district students in 2011-12. Total breakfasts served equaled 1,293,616 , a 20% increase over the prior year. The number of lunches served dropped less than 0.50% over 2010-11 and totaled 2,659,052. In addition to K-12 students in the district, the Nutrition Department also provides catering services for district and school events, contracts to serve meals to Hemet's pre-schoolers and non-public school students at the Mt. San Jacinto College campus.



UNRESTRICTED GENERAL FUND (03)

Changes from the Estimated Actuals Report approved on June 19, 2012

- Funded ADA, including County ADA decreased by 3.96
- Revenue limit funding increased by \$58,846
- Federal, other state, and local revenues increased \$104,377
- Expenditures increased by \$78,123
- Contributions to restricted programs increased \$,9,813
- Change to ending fund balance decreased \$3,722.

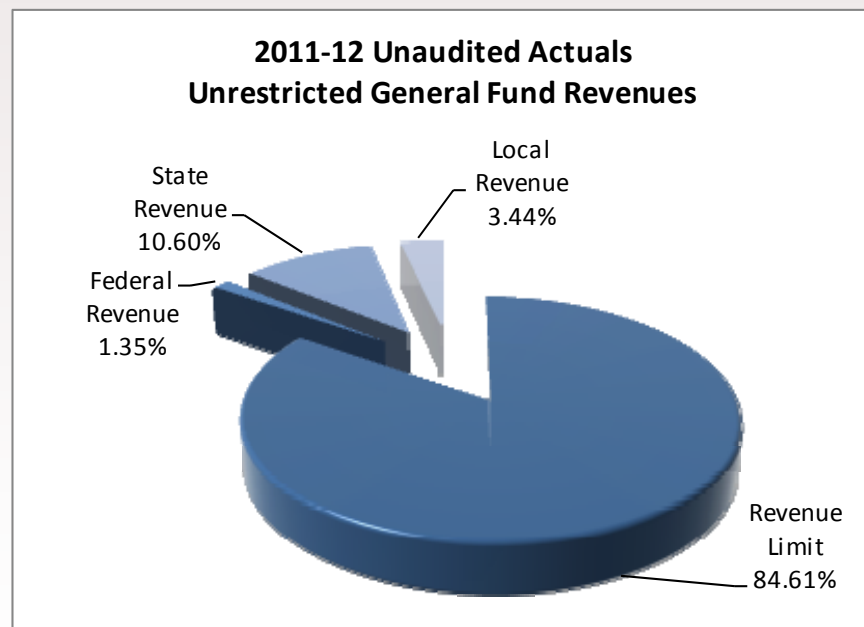
Revenue

In the 2011-12 Unaudited Actuals report, Hemet Unified School District's total unrestricted general fund revenues are reported at \$124.2 million at year-end. This is only \$58,846 more than was projected in the district's Estimated Actuals report presented in June 2011. The changes in each revenue category from June estimates are:

- Revenue limit funding increased by \$ 58,846 due to changes ADA and other calculation factors
- Federal revenues increased by approximately \$11,000 for MAA reimbursements
- Other state revenues increased by \$130,000 for adjustments to Tier III funding and lottery.
- Local revenues decreased by \$37,000 from June projections, primarily as a result of lower than anticipated revenues from other districts for field trips.

Revenue Limit Funding

The per ADA base revenue limit (BRL) for 2011-12 for Hemet Unified was \$6,640.70 before deficits were applied. The BRL includes a 2.24% statutory COLA and a \$138.90 per ADA adjustment for Meals for Needy and Beginning Teacher add-ons that were previously calculated on an other than ADA basis. The state used a base year of 2007-08 to establish the new add-on rate in place of the two programs. The add-ons are now factored on the established rate and funding is no longer contingent on the number of needy meals served or participation in the Beginning Teachers Salary (BTS) program. A 79.398% deficit factor was applied to the total BRL, bringing the net funded rate down to \$5,272.59 per ADA or \$55.43 per ADA less than the prior year.



Total revenue limit funding for 2011-12 was \$110.2 million, of which \$5.1 million was transferred to restricted programs for ADA related to special education students. Revenue limit funding comprised 84.61% of all unrestricted general fund revenues.

Federal Revenue

2011-12 unrestricted revenues from federal sources increased approximately 11.00% over the prior year. 2011-12 federal revenues totaled \$1.67 million and were 1.35% of total unrestricted revenues received. 96% of federal money received in the unrestricted general fund was for Medicare Administrative Activities (MAA) reimbursements. Reimbursements for MAA are received up to two years after



payment requests are submitted to the federal government. Receipts can fluctuate significantly from one year to the next because of federal government processing cycles. Currently, the federal government has placed a hold on all MAA reimbursements requests from California. The federal government is requiring California to submit a revised time study methodology and state plan before any further invoices to districts will be paid. This impacts all districts in the state, including those like Hemet, which are in full compliance with federal requirements for reimbursement.

Other State Revenue

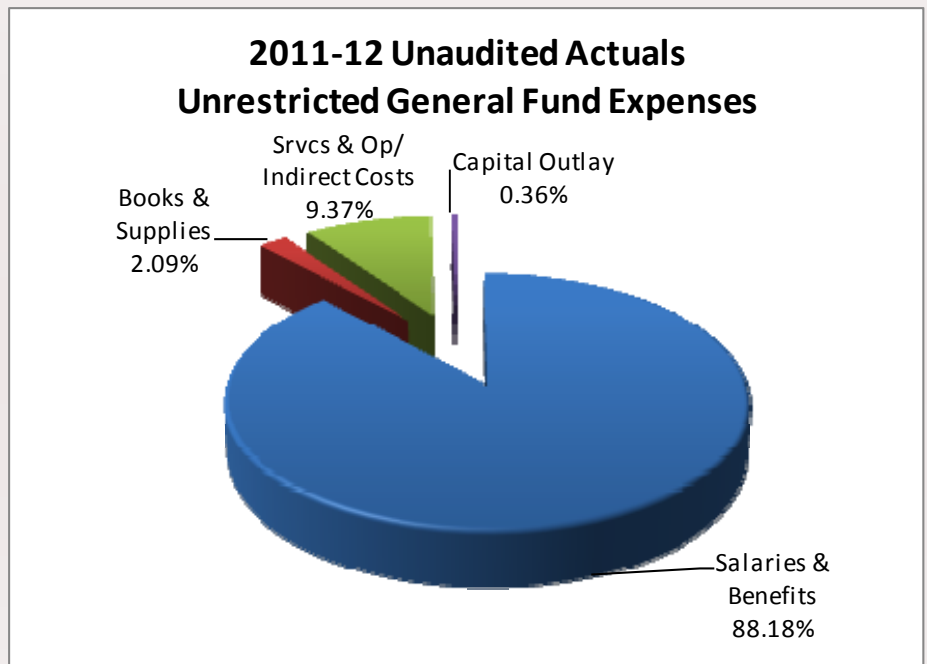
Other state revenues in the unrestricted general fund totaled \$13.2 million for the year ending June 30, 2012. This is \$2.4 million less than what was received in 2010-11. Changes include a reduction of \$1.2 million transferred to Funds 11 and 14 for adult education and deferred maintenance. In 2010-11, this transfer of was recorded in the transfers out expense category. In 2011-12, the transfer was reported as a reduction to general fund state revenues. Another \$750,000 of decreased revenues was related to mandated costs revenues that were not received in 2011-12. Reductions in K-3 Class Size reduction funds along with decreased receipts in various Tier III programs made up the balance in state funding losses.

Local Revenue

Local revenues from Advance Path reimbursements, print shop sales, donations, interest earnings, facilities use, field trips for contract districts, and other miscellaneous local sources totaled \$4.27 million in 2011-12. This was up \$141,000 from the prior year.

EXPENDITURES

Expenditures in the unrestricted general fund for the year ending June 30, 2012 totaled \$108.9 million. Unrestricted expenditures increased by \$3.1 million from the prior year. The majority of the increase is related to the two day reduction or equivalent given to employees, as well as step and column salary increases.



Salaries and Benefits

Salary and benefits, as a percentage of total general fund expenditures, remained steady at 88.21% in 2011-12. Unrestricted general fund certificated salaries totaled \$59.4 million, \$0.5 million more than the prior year. Classified salaries totaled \$14.0 million, up \$0.4 million from 2010-11. Employee benefits totaled \$22.7 million, a \$3.0 million increase over 2010-11. The large increase in benefits costs is a result of reclassifying \$2.2 million in Supplemental Early Retirement Plan (SERP) payments from the Services and Operating Costs expense category to employee benefits late in the year.

Books and Supplies, Services and Operating Expenses, and Capital Outlay

Unrestricted general fund books and supplies showed a nearly 5% decrease from the prior year and totaled \$2.3 million. Services and operating expenses accounted for \$12.0 million and included utilities, outside district field trips, insurance, consultants, repairs, and travel. Expenses in this category were down approximately 8.4% from the previous year. Decreases in the services and operating expenses budget are attributed to reclassification of SERP payments to the employee benefits expense category.

Capital Outlay in the unrestricted general fund totaled \$395,000. Capital outlay expenditures were for equipment and vehicles for various school sites and district departments. The district has established an



equipment replacement account for capital equipment purchases. Capital equipment is initially paid for from the replacement account. Sites or departments purchasing the equipment, will repay the account over a period of three years.

Other Outgo/Indirect Costs

Included in the Other Outgo category are debt payments, tuition paid to other schools, and indirect costs. Expenses charged to this category decreased to a single payment of \$6,949 compared to \$42,500 in the prior year when the final debt payments on equipment was made. The 2011-12 payment was for tuition for district students attending state special schools.

Indirect costs, a negative expense or credit to the unrestricted general fund totaled -\$2.0 million. Indirect costs are charged to many restricted programs to off-set unrestricted general fund administrative expenses that cannot be directly charged to those programs. Indirect charges cover expenses incurred by restricted programs for support services and activities such as utilities, technology, purchasing, payroll, accounting, and human resources. The indirect charge is calculated as a percentage of total expenses, excluding capital outlay and other outgo. The indirect rate, which is re-calculated annually as part of the year-end closing process, was 4.92% for 2011-12. The rate for 2012-13 will be 6.21% and 6.23% in 2013-14. The calculation for determining the 2013-14 rate can be found in the state forms section of this report in Part III-D on Form ICR.

Other Financing Sources/Uses

The Other Financing Sources/Uses category consists of transfers in or out of the general fund, contributions to restricted resources, and capital lease revenues. In 2011-12, transfers out to other funds from the unrestricted portion of the general fund totaled \$219,155. \$215,500 was transferred to Fund 67 for Other Post Employment Benefit (OPEB) payments. Revenues for OPEB were initially collected in the unrestricted general fund from retirees, along with rebates from insurance providers. These revenues were transferred to Fund 67 for insurance premium payments. \$3,600 was transferred to Fund 09 –Charter Schools for safety supplies for HAAAT.

\$27,050 was recorded as Other Sources and is related to lease proceeds for the purchase of a vehicle for the Safety/Risk Management Department.

Contributions to restricted resources are also reported in the Other Financing Sources/Uses category. In 2011-12, \$11.7 million was transferred out of the unrestricted general fund as contributions to restricted programs, primarily for Special Education and Routine Maintenance. This is an increase of nearly 20% over 2010-11 contributions. The increase in contributions to restricted funds is the result of the fall-off of federal stimulus funds that were used to support Special Education costs in 2010-11.

Contributions were also made to Transportation as required by the state in order for the district to maintain its current level of transportation apportionment funding. A majority of the contributions to the transportation accounts were off-set by revenues received for transportation contracts with other districts.

FUND BALANCE AND CASH

Revenues minus expenditures plus other sources/uses results in a net increase of \$3.4 million to the unrestricted general fund ending balance for the year ending June 30, 2012. This brings the unrestricted ending balance up to \$31.1 million. The fund balance will allow the district to maintain programs over the next two years when deficits in state funding are expected to continue and potentially grow significantly should tax initiatives not be approved by voters in the November 2012 election. The unrestricted general fund ending balance has been assigned for the for purposes listed in the table above.

Unrestricted General Fund Ending Fund Balance Components & Reserves	
5% Reserve (per district fund balance policy)	\$ 8,800,000
Stores / Revolving cash / Pre-paid expenses	282,134
Deficit spending reserves (2012-13 & 2013-14)	18,655,373
Misc site carry over balances	3,390,825
Total	\$ 31,128,332



The larger than normal ending balance will also permit the district to better withstand the growing cash payment deferrals of state apportionments from one fiscal year to the next. The state continues to defer cash payments to school districts as a measure to balance its own budget. For 2011-12 approximately 36% of Proposition 98 funding was deferred and not expected to be paid until the following fiscal year. To meet cash shortfalls caused by the deferrals the district issued a Tax Revenue Anticipation Note (TRAN) in the amount of \$23.0 million July 2011. This note was repaid in January 2012. A second TRAN was issued in February for \$7.0 million and is scheduled to be repaid by August 2012. This second TRAN helps the district to cover year-end costs during the period when most apportionment payments are deferred.

The cash deferrals are now in excess of the district's ending fund balance reported on the books. The reported ending balance includes amounts owed but not paid to the district. While the district reports a \$31.1 million ending balance in the unrestricted general fund, its combined general fund available cash balance at year-end was just \$341,656. Making up the cash balance was \$7.0 million in TRANs, and \$4.0 million in loans from other funds. Without the \$11.0 million in TRANs and interfund loans, the district would have reported a shortfall of more than \$10.6 million.

RESTRICTED GENERAL FUND (06)

REVENUE

Revenues in the restricted general fund for 2011-12 total \$53.8 million. Revenues are comprised of \$5.1 million in revenue limit transfers from the unrestricted general fund for special education ADA; \$18.9 million in federal revenues; \$8.6 million from other state sources; and \$21.2 million in local revenue.

Federal revenues are \$541,681 less than June estimates., but they were \$2.0 million more than the total reported in this category in 2010-11. The increase over the prior year is attributed to spending down Title I balances. Included in the federal revenues category are Title I, Title II, and other Title programs, Special Education federal local assistance funds, and LEA Medi-Cal reimbursements, as well one-time Education Jobs funds.

The total amount received in the other state revenues category for the 2012 fiscal year was about \$245,000 more than the amount projected in June. State revenues are received for several restricted programs including Economic Impact Aid (EIA), After School Education and Safety (ASES), Prop 20 lottery, special education programs, and transportation.

Local restricted revenues totaled \$21.2 million, an increase of \$2.7 million from the prior year. About 45% of restricted local revenues are received for transportation contracts with other entities. Local revenues are also received for redevelopment funding, pass-through grants for Special Education, PreSchool programs, and various local and private grants.



Fruitvale ES—Campus Beautification Day—2011-12

EXPENDITURES

Expenditures for the restricted general fund totaled \$66.9 million, which is approximately \$3.8 million more than was spent in 2010-11. Increases were related to the purchase of nearly 2,000 computers to implement the Compass, MAPS, and STMath academic improvement initiatives at the beginning of the year. In addition, 21 new buses and other vehicles were purchased in order to fulfill contracts entered into with other districts by the Transportation Department. The vehicles were purchased by means of capital leases and the related lease proceeds are reported in the Other Financing Sources category.

Salaries and benefit costs in restricted programs totaled \$46.25 million. Through a combination of salary increases and reduced furlough days, the cost equivalent to two days of work were added back to all employees' salaries, increasing costs compared to 2010-11.

Books and supplies expenses totaled \$5.8 million, a \$1.9 million increase over 2010-11 expenses in this category. The increase was for the purchase of computers, software and other items to implement student achievement initiatives and were paid in part from Title I and ARRA SFSS carry over balances. Contracted Services totaled \$6.3 million, an increase of \$0.5 million. \$2.4 million is reported for capital outlay for the purchase of buses, vehicles, and items necessary for implementation of the initiatives.

Costs accounted for in the Other Outgo category totaled \$6.1 million. These expenditures were for debt payments for Certificates of Participation (COPs) paid from redevelopment funds. There were also some debt payments for financed equipment and vehicles paid from both transportation and maintenance accounts. In addition, \$1.55 million in this expense category was attributed to the transfer of indirect costs to the unrestricted general fund.

OTHER FINANCING SOURCES/USES



Ramona—Friday Flag Assembly — Oct 14, 2011

In this category in the restricted general fund, \$11.7 million was recorded as a contribution from the unrestricted general fund for special education, transportation, routine maintenance and redevelopment. Contributions to Special Education increased by \$1.5 million from 2010-11.

The apportionment from the state for transportation funding received a 20% reduction beginning in 2009-10. However, in order to avoid further reductions in this revenue source, the district is required to maintain expenses at a level equal to the apportionment amount that was received before the 20% reduction was applied. As a result, the district must show a contribution equivalent to the 20% cut to maintain funding at the current level. For 2011-12, the required contribution

amounted to \$340,700. A total contribution of \$403,070, including the required portion, was made to Transportation in 2011-12. 72% or \$292,000 of the total contribution was covered by excess revenues from contracts and field trips. The balance came from the unrestricted general fund.

Contributions to Routine Restricted Maintenance (RRM) totaled \$3.6 million. The contribution to RRM was equivalent to 2.0% of total general fund expenditures. The requirement to fund deferred and routine maintenance at a level equivalent to 3% of total general fund expenditures has been temporarily lifted by the state in order to help districts deal with budget cuts.

For the first time, unrestricted general fund resources were needed to cover debt payment costs for Certificates of Participation debt payments. Prior to 2011-12, redevelopment revenues from the City of Hemet Redevelopment Agency (RDA) had been sufficient to cover all COPS debt payments, plus add to an ending balance in the district's redevelopment account. However, with a decline of nearly 25% in assessed property valuations, the basis for redevelopment payments, revenues from redevelopment declined to a level where they were no longer adequate to cover COPS debt payments. Beginning in 2008-09, approximately \$1.2 million of the \$3.8 million reserve balance was used annually to cover debt payments. The reserve balance was fully depleted early in 2011-12. It is projected the district will need to contribute nearly \$1.4 million in unrestricted general fund dollars annually to cover all future COPS payments. With new legislation, the future of the district's remaining RDA revenues are in jeopardy. Should this revenue source be completely eliminated, the district may need to cover all annual debt payments, which currently total just over \$4.0 million, from general funds sources. For 2011-12 the contribution totaled \$1,193,712.

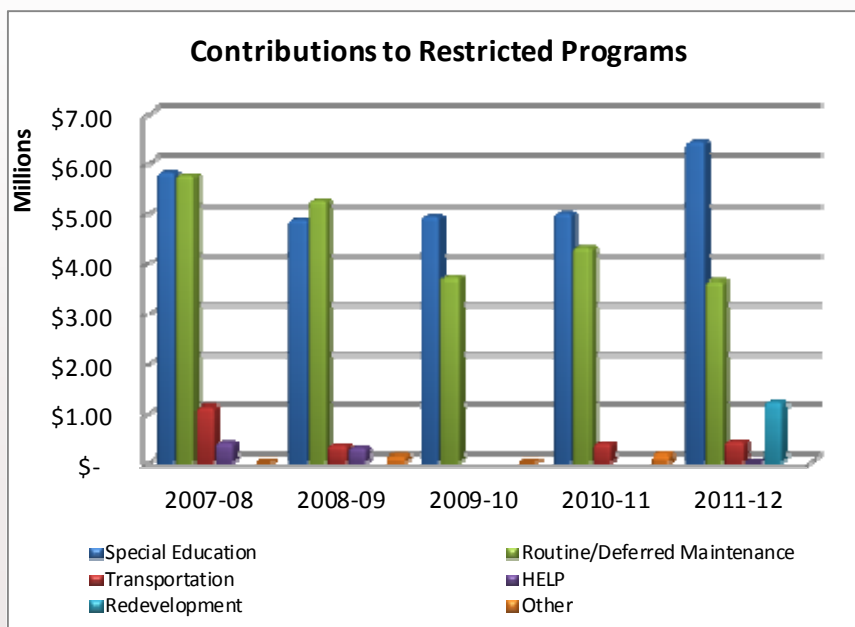


Also reported in the category of other financing sources/uses was \$917,459 for lease proceeds related to the purchase of buses and other vehicles to help fulfill contract obligations. The future debt payments on the lease will be supported by contract payments from other districts for student transportation services. In addition, a transfer in of \$328,989 in Special Education revenue from Fund 09—Charter Schools was reported. Because the district provides all necessary special education services to charter students, the transfer of unexpended Special Education revenues from Fund 09 is permitted under terms of the Memorandum of Understanding between the district and both HAAAT and WCA Charter Schools.

FUND BALANCE AND CASH

The restricted general fund's ending balance decreased by \$118,000, ending the year at \$4.33 million. The ending balance in the restricted general fund is legally restricted and can only be used for the purposes intended by the funding agency.

Because many categorical programs are funded on a reimbursement basis, the cash balance on June 30th was a negative \$3.0 million. Cash shortfalls in the restricted general fund were covered by unrestricted general fund cash balances.



Components of Restricted General Fund	
Ending Balance	
Medi-Cal LEA (5640)	\$1,024,999
Lottery—Restricted/Prop 20 (6300)	981,009
Economic Impact Aid (EIA) (7090/7091)	1,434,168
Spec Ed Low Incidence Equipment (6501)	111,812
Spec Ed Mental Health Services (6512)	781,384
Total	\$ 4,333,372



American Recovery and Reinvestment Act and Ed Jobs

In late 2008-09, Hemet Unified was allocated a total of \$18.4 million in American Recovery and Reinvestment Act (ARRA) funds. We received \$2.8 million in the form of an increase to Title I funding, \$5.5 million to supplement existing Special Education (IDEA) funding and \$95,387 for Title II-Part D. Another \$10 million in federal funds were also received in support of the State Fiscal Stabilization Funds (SFSF) program. SFSF monies were technically unrestricted but had to be reported in the restricted general fund. The dollars for SFSF could be used to support any programs that may have been impacted due to state budget cuts. The district chose to use the funds to support various positions that had at one point been identified in a prior year's reduction plan.

Hemet's Nutrition Services also received \$149,063 in 2009-10 that was used to purchase school kitchen equipment. ARRA awards are one-time funds that were to be spent by September 2011.

In 2010-11, Hemet received notification it would be allocated \$4.2 million in Ed Jobs funding. These dollars were on top of the \$18.4 million in ARRA funds previously awarded. The Ed Jobs money was to be used only for classroom related salaries and benefits. The deadline to fully expend the Ed Jobs revenues is September 2012. \$91,260 of the Ed Jobs funds was allocated to the district's charter schools. Those dollars were transferred to the charter school fund.

All ARRA awards required quarterly financial reporting to the federal government. Data that needed to be disclosed included the number of jobs or full-time equivalents (FTE's) funded by ARRA dollars each quarter along with expenditures and revenues received.

As of June 30, 2011 Hemet USD had \$4.1 million available in Ed Jobs money for 2011-12 expenses. It also had \$464,000 remaining in SFSF funding, \$1,000 in Title I funds, and \$46,435 in Special Education IDEA. The SFSF balance was spent in early 2011-12 on hardware and software for a district-wide intervention initiative. The remaining Title I and IDEA ARRA funds, which had to be spent according to the same guidelines and restrictions as the district's normal Title I and IDEA allocations, were also fully expended by the September 2011 deadline.

The Education Jobs funds were fully expended by June 30, 2012.



Revenue

Of the \$22.6 million in ARRA and Ed Jobs funds awarded, the district received a total of \$22.25 million in cash payments as of June 30, 2012. The remaining \$355,000 still due to Hemet Unified is the balance of the Ed Jobs funds. The district anticipates it will receive this revenue early in 2012-13.

Expenditures

Expenditures paid with ARRA and Ed Jobs dollars in 2011-12 totaled just under \$4.2 million. Nearly 24 certificated and 46 classified positions were paid all or in part by Ed Jobs funds in 2011-12. Certificated positions funded with Ed Jobs resources included planning time teachers, counselors, and a librarian. Classified positions were comprised of a variety of special education aides. Through careful planning, the district will be able to revert the cost for

these positions back to the unrestricted general fund or Special Education budgets in 2012-13 when the Ed Jobs funds are no longer available.

CHARTER SCHOOL SPECIAL REVENUE FUND (09)

Expenses and revenues for Hemet Unified charter schools are reported separately in Fund 09, Charter School Special Revenue Fund. Revenues are based on average daily attendance and other factors and come from the state as the Charter School General Purpose Block Grant and the Charter School Categorical Block Grant. The Categorical Block Grant includes funding for many grants the district receives for non-charter students in the general fund including transportation, instructional materials, EIA, GATE, and Professional Development. State and local funding for special education and lottery revenue for charter students are also reported in Fund 09. Similar deficit factors that were imposed on the general fund were also applied to charter school state revenues.

The district operated the Hemet Academy for Academics and Applied Technology (HAAAT) a charter high school and a charter middle school, the Western Center Academy (WCA).

ADA/Enrollment

In 2011-12, official CALPADS data shows enrollment of 516 at the two charter schools as of October 5, 2011. The number of students attending district charter schools grew by 13.7% over the prior year, with all growth attributed to increased enrollment at WCA.

The Charter General Purpose and Categorical Block Grants are funded on charter school P-2 ADA. General Purpose Charter Block Grant ADA for HAAAT and WCA for the 2011-12 year was reported at 490.31.

Revenue

Charter revenues for 2011-12 totaled \$4.0 million. \$2.7 million was received for the Charter School Block Grant. \$291,260 in federal revenues were recorded. Federal revenues were made up of \$91,260 in Ed Jobs funds. The remaining federal dollars were from the final year of a three-year grant for WCA start up costs.

\$695,328 was recorded in the other state revenue category for lottery and the Charter School Categorical Block Grant for both schools. A state facilities grant was also awarded to WCA to cover a portion of its building lease costs. \$323,524 came in as local revenue for Special Education, donations, and interest earnings for WCA and HAAAT. HAAAT also received \$3,600 as a transfer in from the unrestricted general fund for the purchase of safety equipment.

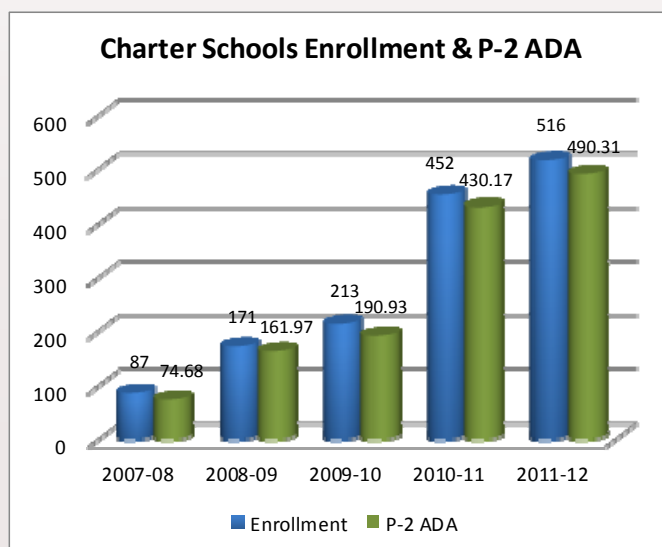
Expenditures

Total expenditures reported in Fund 09 were \$3.17 million. HAAAT expenses totaled \$1.36 million and the WCA spent \$1.80 million. Included in total charter school expenses is a transfer out of \$328,989 in special education revenues to the general fund special education accounts to cover the cost of serving charter special education students per the Memorandum of Understanding (MOU) between both charters and Hemet Unified. The (MOUs) also outline charges to the charters for services provided by the district that are funded by district general fund revenues, such as financial and attendance reporting, pupil services, and technology support.

Fund Balance and Cash

The beginning fund balance for Fund 09 was \$678,112 with revenues exceeding expenses by \$512,848 at year end, the ending balance increased to \$1,190,961.

Charter school funds are subject to the same deferrals as all other K-12 districts, and as a result, the charter school fund ended the year with a cash shortfall of \$186,155. A short-term inter-fund loan of \$200,000 from the general fund was provided to bring the available cash balance at year-end in Fund 09 to \$13,845.



DISTRICT FUNDS

General Fund (Unrestricted and Restricted)

The General Fund is the chief operating fund of the district. It is used to account for the ordinary operating expenses of the district. All transactions except those required or permitted by law to be reported in another fund are accounted for in this fund. Restricted projects or activities within the general fund must be identified and reported separately from unrestricted projects or activities. This is done by using codes in the resource field that designate whether the resources used are restricted or unrestricted. Hemet Unified also identifies restricted projects or activities from unrestricted activities through the use of separate fund codes. Fund 03 identifies the unrestricted general fund and Fund 06 is used for restricted projects and activities.

General Fund financial information, separated into both unrestricted and restricted categories, for the year ending June 30, 2012 can be found in the Summaries and Reports section and on the SACS forms in the final section of this report. Total combined revenues and other sources were \$179,315,586. Total general fund expenses and other uses for 2011-12 were \$175,990,284. The ending balance for the combined general fund on June 30, 2012 was \$35,461,704, of which \$13.4 million was legally restricted, reserved for economic uncertainty or reserved for cash, stores and pre-paid expenses.

Combined General Fund Revenue

Revenue	2010-11 Audited Actuals	2011-12 Adopted Bdgt	2011-12 Estimated Actuals	2011-12 Unaudited Actuals
Revenue Limit	\$ 110,995,111	\$ 105,037,942	\$ 110,150,549	\$ 110,214,785
Federal	18,409,942	20,978,177	21,113,696	20,583,365
Other State	23,110,495	21,084,171	21,405,215	21,780,518
Local	22,652,102	21,421,403	24,777,445	25,463,420
Total Revenues	\$ 175,167,650	\$ 168,521,693	\$ 177,446,905	\$ 178,042,088
Other Sources/Transfers In	\$ 1,678,103	\$ 303,030	\$ 1,271,237	\$ 1,273,498
Total Revenues/Sources/ Transfers In	\$ 176,845,753	\$ 168,824,723	\$ 178,718,142	\$ 179,315,586

Combined General Fund Expenditures

Expenditures	2010-11 Audited Actuals	2011-12 Adopted Bdgt	2011-12 Estimated Actuals	2011-12 Unaudited Actuals
Certificated Salaries	\$ 78,171,076	\$ 75,154,799	\$ 77,969,636	\$ 77,917,139
Classified Salaries	29,348,293	29,704,750	30,146,812	30,528,847
Employee Benefits	30,663,486	31,529,878	31,480,707	34,000,979
Books/Supplies	6,381,507	9,744,888	8,075,925	8,083,643
Services/Oper Exp	18,903,848	19,274,988	20,995,572	18,341,469
Capital Outlay	1,429,265	125,398	2,693,652	2,775,089
Other Outgo/Indirect Costs	3,978,382	3,864,855	4,080,907	4,123,963
Total Expenditures	\$ 168,875,857	\$ 169,399,556	\$ 175,443,211	\$ 175,771,129
Other Uses/Transfers Out	\$ 2,093,400	\$ 1,329,906	\$ 140,145	\$ 219,155
Total	\$ 170,969,257	\$ 170,729,462	\$ 175,583,356	\$ 175,990,284



Special Revenue Funds

Special revenue funds are used to account for the proceeds from specific revenue sources that are restricted to the financing of particular activities. Hemet Unified maintains six special revenue funds.

Charter Schools Fund 09: is used to account separately for LEA operated charter schools that would otherwise be reported in the authorizing LEA's general fund. Hemet Unified operates one district charter high school, the Hemet Academy for Applied Academics and Technology (HAAAT) and one charter middle school, the Western Center Academy. Total charter school revenues and other sources reported in Fund 09 for 2011-12 were \$4,015,115. Expenses and other uses totaled \$3,502,267. On June 30, 2012, the ending balance in Fund 09 was \$1,190,961.

Adult Education Fund 11: is used to account separately for federal, state, and local revenues for the adult education program. Included in Fund 11, are revenues related to Adult Education Apportionment funding and the Community –Based English Tutoring (CBET) grant. Because of changes enacted with the 2008-09 budget, the revenue related to these programs is received in the district's general fund. The majority of this revenue is then transferred as committed funds to Fund 11 where all financial activity for adult education continues to be reported. Fund 11 revenues, other sources and transfers in totaled \$700,158 for the 2011-12 fiscal year. \$505,406 in revenues came from apportionment and grant funding. \$194,752 was deposited into Fund 11 for student fees and interest earnings. Expenses totaled \$542,060 and the ending balance in the fund at year-end was \$719,303.

Child Development Fund 12: is used to account separately for many of the federal, state, and local revenues to operate child development programs. Hemet Unified reports revenues and expenditures related to the state PreSchool program, part day programs for Pre-K and Family Literacy, the Child Care Food Program, and a reserve account in Fund 12. Fund 12 expenses totaled \$1,483,603 and revenues were \$1,484,171. The ending fund balance in Fund 12 as of June 30, 2012 was \$28,332.

Cafeteria Fund 13: is used to account for federal, state and local revenues to operate the nutrition services program which provides meals and snacks to district students. Unlike financial activities for all other district funds, Cafeteria Fund transactions, with the exception of payroll costs, are processed through a separate bank account held outside the County Treasury.

Hemet Unified School District participates in the National School Lunch Program (NSLP) and as such, receives reimbursements for meals served to eligible needy students from both state and federal sources. In addition, fees are collected for meals from students whose families do not qualify for free or reduced meals. Total revenue recorded in Fund 13 for 2011-12 was \$10,813,489 and expenses amounted to \$10,494,854. The ending balance in Fund 13 was increased by \$318,635 bringing the final ending balance as of June 30, 2012 to \$5,197,421.



Diamond Valley MS—National Pi Day—Mar 14, 2012



Nutrition Center Freezer Expansion— Spring 2012

Deferred Maintenance Fund 14: is used to report transactions related to the major repair or replacement of district property outlined in a five-year deferred maintenance plan that must be approved by the State Office of Public School Construction (OPSC). Deferred Maintenance was included in the group of categorical programs on the Tier III list that is available for flexible use. The 2011-12 budget act extended the flexible use of deferred maintenance funds through 2014-15. The required district match of 0.50% of total general fund expenditures was also eliminated for the same length of time. As a Tier III program, the deferred maintenance apportionment is received in the unrestricted general fund. Hemet Unified has elected to continue to fund deferred maintenance projects in 2010-11 and transferred \$724,500 of the total apportionment as committed revenue to Fund 14 for deferred maintenance projects. Deferred Maintenance expenditures totaled \$857,857 and the fund's ending balance was \$1,628,882.

Special Reserve for Other Than Capital Outlay Fund 17: is used to accumulate General Fund money for general operating purposes or special projects. The district has temporarily discontinued the use of this fund. No significant transactions occurred in this fund in 2011-12 and there was no fund balance available at year-end.



Hemet HS Theater— 2011-12

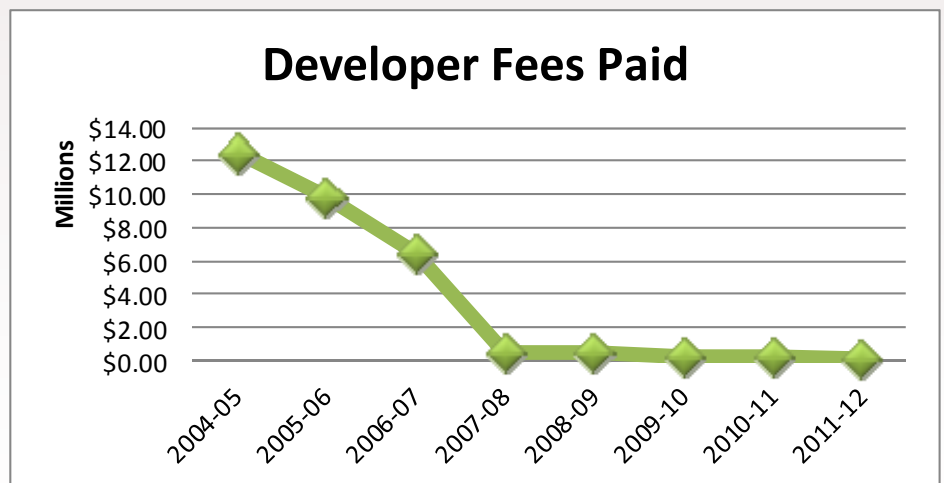
Capital Projects Funds

Capital project funds are used to account for revenues and expenditures related to the acquisition and/or construction of all major governmental fixed assets. The district maintains four capital projects funds.

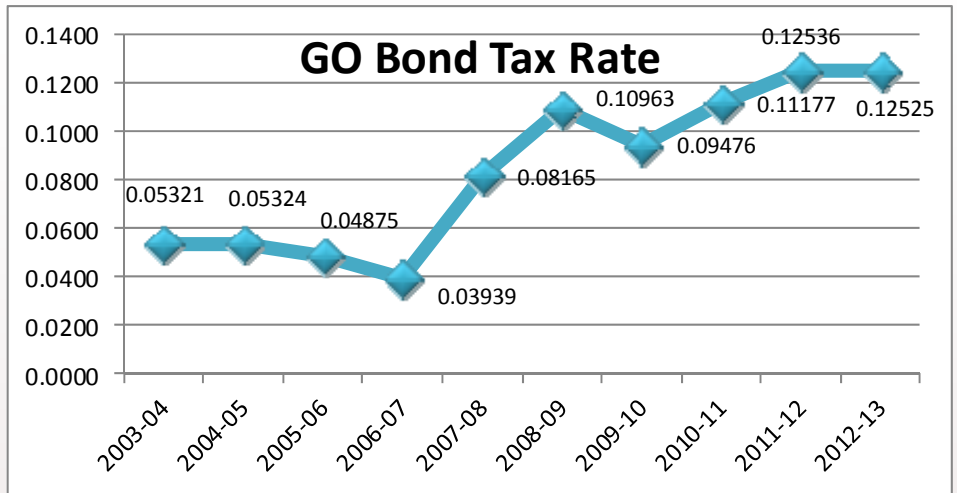
Building Fund 21 (2006 Measure E Bond): is used to account separately for proceeds from the sale of Hemet Unified's voter approved bonds and expenditures from this fund are most commonly made for capital outlay. As of June 30, 2012, \$100 million of the \$149 million in Measure T bonds authorized in the 2006 election had been issued. Another \$25 million was issued in July 2011 through the federal Quality School Construction Bonds program in the form of Bond Anticipation Notes (BANs). Revenue in the form of interest earnings in the

Building Fund for 2011-12 totaled \$145,839. Another \$2,758,383 was transferred in from Fund 35 This was a repayment of expenses paid by Fund 21 pending receipt of the state school construction revenue from the state. Another \$78,385 was received as excess funds from the QSCB. Total revenues, transfers in and other sources amounted to \$3.0 million. Expenditures for projects, including the renovations at Hemet High School totaled \$13,254,851. The ending balance in the Building Fund on June 30, 2012 was \$24,028,150.

Capital Facilities Fund 25: is used to account separately for monies received from developers. Fees are received from individual homeowners building or remodeling single dwellings and from large scale developers, often in the form of Community Facilities District bonds (CFDs) and interest. Excluding interest earnings, developer fee revenues in this fund have dropped dramatically from their peak in 2004-05 when fees collected reached \$12.6 million. Just \$111,289 in fees were collected in 2011-12. Expenses in this account totaled \$684,831. The fund ended the year with a balance of \$3,005,745.



State School Facilities Fund 35: is used to receive apportionments from the State School Facilities Fund for new school facility construction, modernization projects and facility hardship grants. Typical expenditures from this fund are for site acquisition, site improvements, buildings, furniture, and fixtures that will be capitalized as part of a construction project. A total of \$3,836 in interest earnings were deposited to Fund 35. The district transferred \$2,758,383 from the fund balance in this account to the Building Fund (Fund 21) during the year. The transfer was to repay the Building Fund for expenses it had absorbed in prior years for projects that were to be reimbursed by the state through school facilities funding. The ending balance in Fund 35 was \$3,836 on June 30, 2012.



Special Reserve for Capital Outlay Fund 40: is used primarily to account for the accumulation of General Fund monies for capital outlay purposes. Principal revenues in this fund are derived from rental and lease income, interest, transfers in from other funds, and proceeds from the sale or lease-purchase of land and buildings. \$25,133 in this fund is for the September 2006 deposit plus interest from the Latham Group for Right of Refusal for future purchase of the Santa Fe Middle School site. The remaining \$8,018.14 is funds collected by the J. Wiens PTA plus interest for construction of a shade structure at the school. The ending balance in Fund 40 as of June 30, 2012 was \$33,151.

Debt Service Funds

Debt service funds are established to account for the accumulation of resources for the repayment of long-term debt. The district maintains one debt service fund.

Bond Interest and Redemption Fund 51: is used to account for the collection of tax receipts, premium payments and accrued interest from the sale of bonds. This fund was established by the district's Governing Board after the passage of Measure E in November 2002 and was utilized for the first time in the 2002-03 fiscal year. Transactions related to the Measure T bonds passed in 2006 are also processed through this fund. All transactions within Fund 51 are managed solely by Riverside County Office of Education. Tax receipts as a result of the bond measures and interest earnings reported in this fund for 2011-12 totaled \$10.5 million. Bond principal and interest payments were \$10.2 million. The balance in Fund 51 at the close of the 2011-12 fiscal year grew by \$0.3 million to \$9.0 million. The rate set for tax collections for 2011-12 was 0.12536. The rate for 2012-13 will be 0.12525.



McSweeney Elementary Office Gates—2001-12



Proprietary Funds

The district maintains two proprietary funds to account for transactions in its self-insurance accounts. Fund 67 is used to report the district's self-insured worker's compensation and prescription plan transactions. Fund 68 OPEB, which was established in 2011-12, is now used to report pay-as-you go Other Post Employment Benefits (OPEB) separate from other self-funded plans. Fund 67 and 68 are reported together under Fund 67 in the state reporting forms.

Self Insurance Fund 67: is used to separate monies received for self-insurance activities from the district's other operating funds. Revenues come from employee payroll deductions and district contributions toward employee health insurance costs. Expenses are recorded for the payment of claims, administrative costs, deductible insurance amounts, costs of excess insurance, injury prevention, and other related costs. Fund 67 is used for transactions related to the district's medical and prescription self-insurance foundation for Hemet Teacher's Association (HTA) members and worker's compensation for all employees.

The HTA Foundation account held in Fund 67 is treated as a trust fund under the direction of a five member board. It's portion of the ending balance in Fund 67 totals \$1.16 million. In addition to the \$1.16 million ending balance, another \$68,000 is reserved as a payable for the required IBNR (Incurred But Not Reported) liability per the HTA Foundation actuarial study dated August 2, 2012 by Nicolay Consulting.

The Worker's Compensation self insurance account held in Fund 67 is managed by district staff. Contributions to this plan come from a percentage of payroll costs. All worker's compensation related expenses are charged to this account. \$3.76 million of Fund 67's ending balance belongs to the district's Worker's Compensation self-insurance plan. In addition to the fund balance, another \$5.7 million is set up as a payable for the required IBNR (Incurred But Not Reported) claims reserve per the Worker's Compensation actuarial study dated March 2012 conducted by Bay Actuarial.

Self Insurance Fund 68– OPEB: is used to accumulate funds collected from all payroll accounts and retiree contributions to support pay-as-you go OPEB costs for current retirees. All expenses in the account are for current retirees' health insurance premiums. The district is currently funding only the pay-as-you go portion of its OPEB liability. The total OPEB liability is \$36,688,061 according to an actuarial study dated July 1, 2012 conducted by Nicolay Consulting. The district's retiree liability has increased by \$2.1 million since the last actuarial study was done in July 2010. The district's annual required contribution (ARC) is assumed to be \$4.4 million. By funding its OPEB obligations on the pay-as-you-go method, the district is underfunding the future liability by approximately \$3.9 million annually.

Expenses in Fund 68 for 2011-12 totaled \$515,364. Interest earnings and district contributions totaled \$414,387. The ending balance in this account was \$64,184

Combined Self Insurance Funds 67 & 68– Total 2011-12 revenues, including transfers in from other funds, in the Fund 67 and Fund 68 combined were \$7,482,313. Expenses and transfers out totaled \$6,963,212. The ending balance at year-end was \$4,987,380. After accounting for IBNR reserves and a \$4 million loan to the general fund, the cash balance attributed to this fund was \$10,558,413 on June 30, 2012.



Appendix - Tables & Charts

General Fund Summaries	A -1
General Fund Charts	A-4
Other District Funds.....	A-8



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**Unrestricted General Fund Summary
2011-12 Unaudited Actuals**

	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 Second Interim	2011-12 Estimated Actuals (June)	2011-12 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 106,780,126	\$ 100,538,409	\$ 104,909,698	\$ 105,031,412	\$ 105,090,258
Federal Revenue	1,508,313	1,235,700	1,730,080	1,663,196	1,674,546
State Revenue	15,630,216	13,712,075	12,801,331	13,040,522	13,170,611
Local Revenue	4,125,401	2,620,911	4,692,273	4,303,601	4,266,539
Total Revenues	\$ 128,044,056	\$ 118,107,095	\$ 124,133,382	\$ 124,038,731	\$ 124,201,954
Expenditures					
Certificated Salaries	58,902,555	57,100,244	59,126,306	59,415,568	59,436,512
Classified Salaries	13,621,669	13,982,000	13,734,470	13,842,198	14,019,374
Employee Benefits	19,667,990	20,226,545	20,355,133	20,246,692	22,742,028
Books and Supplies	2,400,540	2,409,849	2,671,816	2,338,892	2,281,898
Services & Operating Exp	13,128,506	14,725,259	15,157,007	14,659,550	12,028,672
Capital Outlay	255,175	-	321,510	353,810	395,295
Indirect Costs/Debt Srvc	(2,230,413)	(2,279,976)	(2,260,201)	(2,060,151)	(2,029,097)
\$ -	\$ -				
Total Expenditures	\$ 105,746,022	\$ 106,163,921	\$ 109,106,041	\$ 108,796,559	\$ 108,874,682
Excess (Deficiency)	\$ 22,298,034	\$ 11,943,174	\$ 15,027,341	\$ 15,242,172	\$ 15,327,272
Other Financing Sources (Uses)					
Transfers In/Other Sources	719,372	-	27,050	27,050	27,050
Transfers Out/Other Uses	1,230,000	1,229,906	-	140,145	219,155
Contributions	(9,830,292)	(11,544,671)	(12,934,276)	(11,682,157)	(11,691,970)
Total Other Sources (Uses)	\$ (10,340,920)	\$ (12,774,577)	\$ (12,907,226)	\$ (11,795,252)	\$ (11,884,075)
Net Increase (Decrease)	\$ 11,957,114	\$ (831,403)	\$ 2,120,115	\$ 3,446,920	\$ 3,443,197
Beginning Fund Balance	\$ 15,728,020	\$ 25,739,600	\$ 27,685,135	\$ 27,685,134	\$ 27,685,135
Ending Fund Balance	\$ 27,685,134	\$ 24,908,197	\$ 29,805,250	\$ 31,132,054	\$ 31,128,332
Stores	254,609	263,230	254,609	254,609	255,594
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	1,540
5% Reserve	8,550,154	8,536,473	8,967,000	8,780,000	8,800,000
Assigned/Restricted Balances	18,855,371	16,083,494	20,558,641	22,072,445	22,046,198
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -

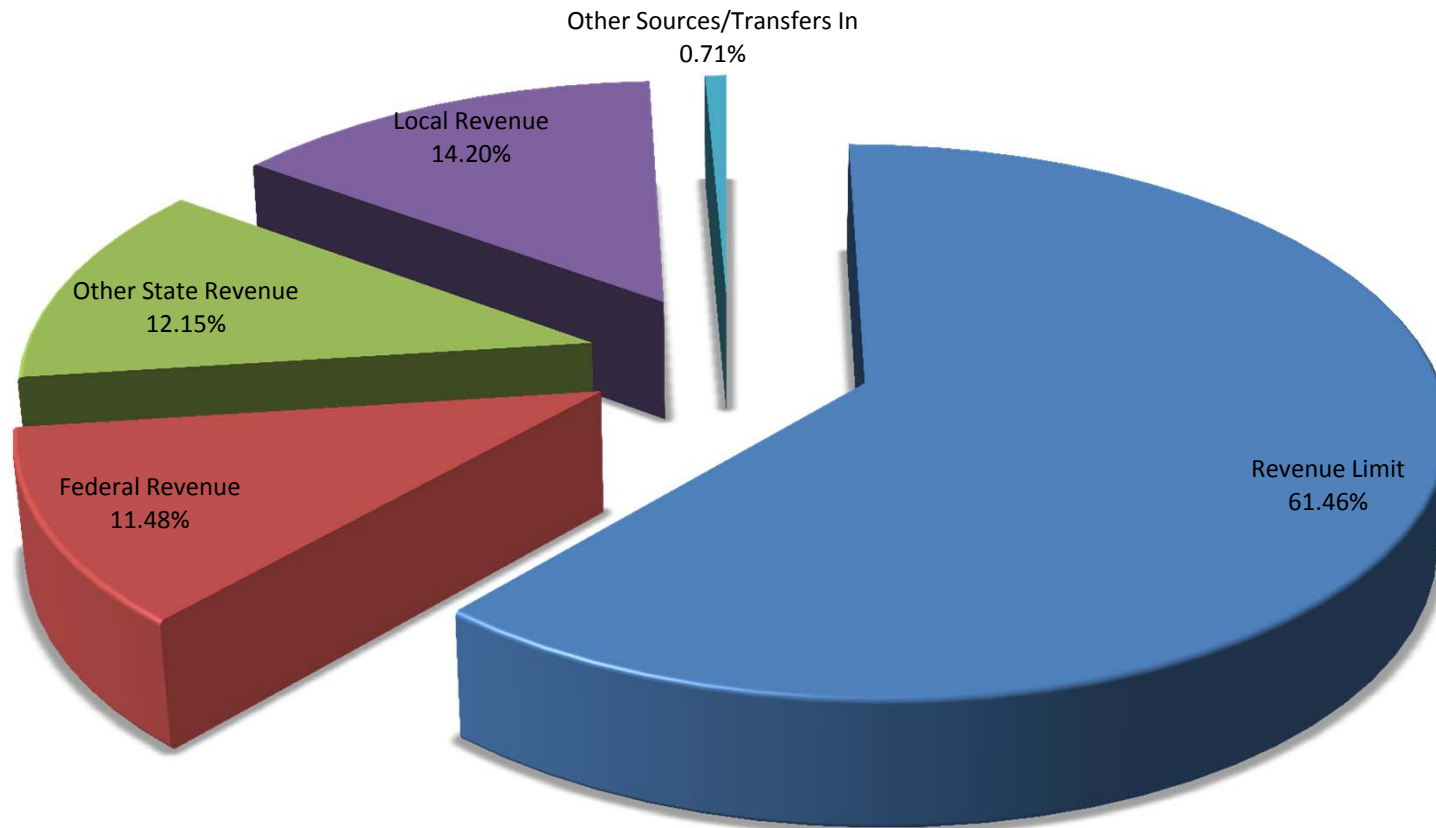
**Restricted General Fund Summary
2011-12 Unaudited Actuals**

	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 Second Interim	2011-12 Estimated Actuals (June)	2011-12 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 4,214,985	\$ 4,499,533	\$ 5,149,750	\$ 5,119,137	\$ 5,124,527
Federal Revenue	16,901,630	19,742,477	20,783,833	19,450,500	18,908,819
State Revenue	7,480,279	7,372,096	8,338,180	8,364,693	8,609,906
Local Revenue	18,526,700	18,800,492	20,431,854	20,473,844	21,196,882
Total Revenues	\$ 47,123,594	\$ 50,414,598	\$ 54,703,617	\$ 53,408,174	\$ 53,840,134
Expenditures					
Certificated Salaries	19,268,521	18,054,555	18,800,146	18,554,068	18,480,626
Classified Salaries	15,726,624	15,722,750	16,460,178	16,304,614	16,509,473
Employee Benefits	10,995,496	11,303,333	11,707,977	11,234,015	11,258,951
Books and Supplies	3,980,967	7,335,039	7,944,694	5,737,033	5,801,745
Services & Operating Exp	5,775,342	4,549,729	6,552,583	6,336,022	6,312,797
Capital Outlay	1,174,090	125,398	2,242,092	2,339,842	2,379,794
Indirect Costs/Debt Srvc	6,208,795	6,144,831	6,419,532	6,141,058	6,153,061
Total Expenditures	\$ 63,129,835	\$ 63,235,635	\$ 70,127,202	\$ 66,646,652	\$ 66,896,447
Excess (Deficiency)	\$ (16,006,241)	\$ (12,821,037)	\$ (15,423,585)	\$ (13,238,478)	\$ (13,056,313)
Other Financing Sources (Uses)					
Transfers In/Other Sources	958,731	303,030	1,239,452	1,244,187	1,246,448
Transfers Out/Other Uses	863,400	100,000	100,000	-	-
Contributions	9,830,292	11,544,671	12,934,276	11,682,157	11,691,970
Total Other Sources (Uses)	\$ 9,925,623	\$ 11,747,701	\$ 14,073,728	\$ 12,926,344	\$ 12,938,418
Net Increase (Decrease)	\$ (6,080,618)	\$ (1,073,336)	\$ (1,349,857)	\$ (312,134)	\$ (117,895)
Beginning Fund Balance	\$ 10,531,885	\$ 3,750,257	\$ 4,451,267	\$ 4,451,268	\$ 4,451,267
Ending Fund Balance	\$ 4,451,267	\$ 2,676,921	\$ 3,101,410	\$ 4,139,134	\$ 4,333,372
Stores	-	-	-	-	-
Revolving Cash	-	-	-	-	-
PrePaid Expenses	-	-	-	-	-
5% Reserve	-	-	-	-	-
Restricted Balances	4,451,267	2,676,921	3,101,410	4,139,134	4,333,372
Unassigned/Unappropriated	\$ -	\$ -	\$ -	\$ -	\$ -

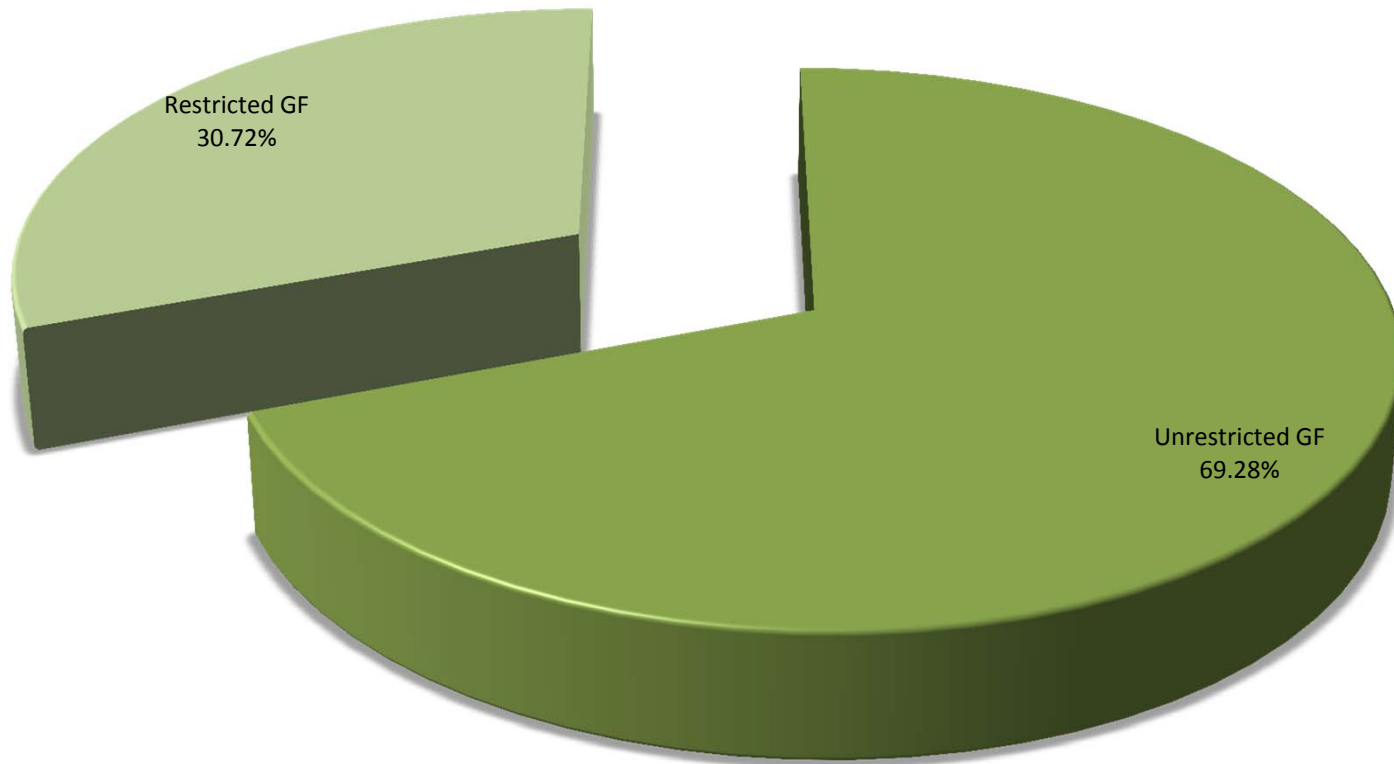
**Combined General Fund Summary
2011-12 Unaudited Actuals**

	2010-11 Audited Actuals	2011-12 Adopted Budget	2011-12 Second Interim	2011-12 Estimated Actuals (June)	2011-12 Unaudited Actuals
Revenues					
Revenue Limit Sources	\$ 110,995,111	\$ 105,037,942	\$ 110,059,448	\$ 110,150,549	\$ 110,214,785
Federal Revenue	18,409,943	20,978,177	22,513,913	21,113,696	20,583,365
State Revenue	23,110,495	21,084,171	21,139,511	21,405,215	21,780,517
Local Revenue	22,652,101	21,421,403	25,124,127	24,777,445	25,463,421
Total Revenues	\$ 175,167,650	\$ 168,521,693	\$ 178,836,999	\$ 177,446,905	\$ 178,042,088
Expenditures					
Certificated Salaries	\$ 78,171,076	\$ 75,154,799	\$ 77,926,452	\$ 77,969,636	\$ 77,917,138
Classified Salaries	29,348,293	29,704,750	30,194,648	30,146,812	30,528,847
Employee Benefits	30,663,486	31,529,878	32,063,110	31,480,707	34,000,979
Books and Supplies	6,381,507	9,744,888	10,616,510	8,075,925	8,083,643
Services & Operating Exp	18,903,848	19,274,988	21,709,590	20,995,572	18,341,469
Capital Outlay	1,429,265	125,398	2,563,602	2,693,652	2,775,089
Indirect Costs/Debt Srvc	3,978,382	3,864,855	4,159,331	4,080,907	4,123,964
Total Expenditures	\$ 168,875,857	\$ 169,399,556	\$ 179,233,243	\$ 175,443,211	\$ 175,771,129
Excess (Deficiency)	\$ 6,291,793	\$ (877,863)	\$ (396,244)	\$ 2,003,694	\$ 2,270,959
Other Financing Sources (Uses)					
Transfers In/Other Sources	\$ 1,678,103	\$ 303,030	\$ 1,266,502	\$ 1,271,237	\$ 1,273,498
Transfers Out/Other Uses	2,093,400	1,329,906	100,000	140,145	219,155
Contributions	-	-	-	-	-
Total Other Sources (Uses)	\$ (415,297)	\$ (1,026,876)	\$ 1,166,502	\$ 1,131,092	\$ 1,054,343
Net Increase (Decrease)	\$ 5,876,496	\$ (1,904,739)	\$ 770,258	\$ 3,134,786	\$ 3,325,302
Beginning Fund Balance	\$ 26,259,905	\$ 29,489,857	\$ 32,136,402	\$ 32,136,402	\$ 32,136,402
Ending Fund Balance	\$ 32,136,401	\$ 27,585,118	\$ 32,906,660	\$ 35,271,188	\$ 35,461,704
Stores	\$ 254,609	\$ 263,230	\$ 254,609	\$ 254,609	\$ 255,594
Revolving Cash	25,000	25,000	25,000	25,000	25,000
PrePaid Expenses	-	-	-	-	1,540
3% Reserve	8,550,154	8,536,473	8,967,000	8,780,000	8,800,000
Designated/Restricted Balances	23,306,638	18,760,415	23,660,051	26,211,579	26,379,570
Available for Board Designation	\$ -	\$ -	\$ -	\$ -	\$ -

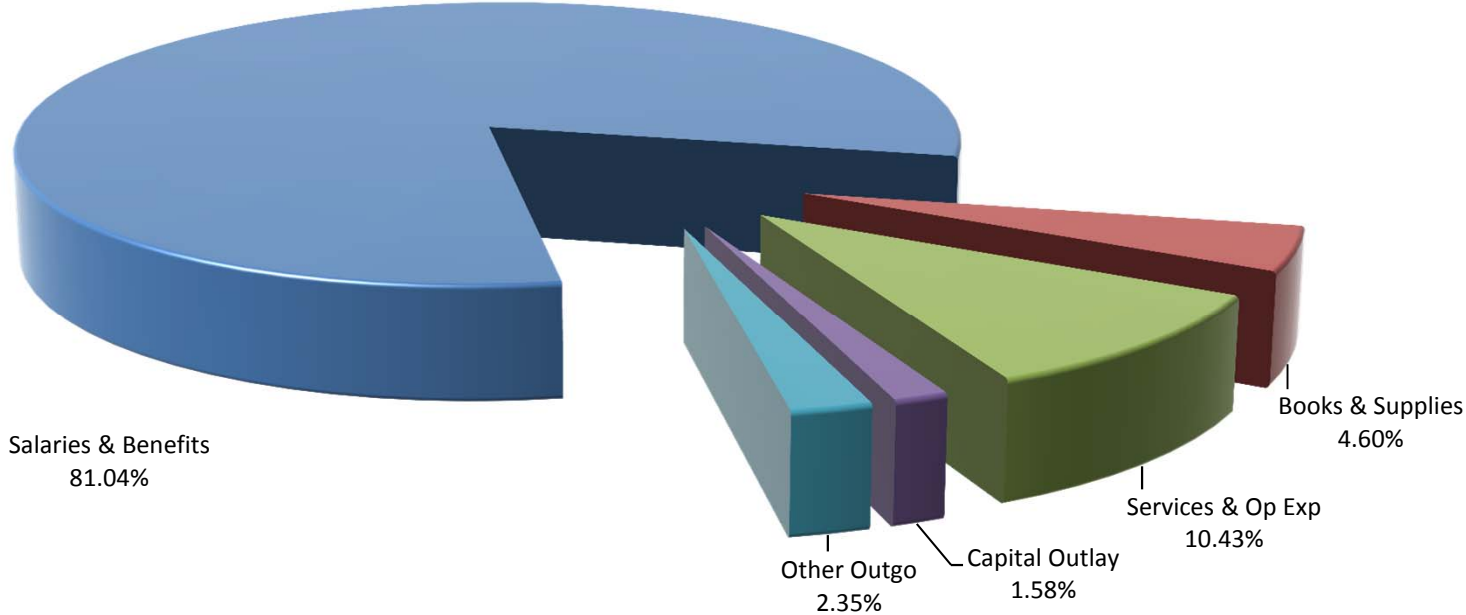
2011-12 Unaudited Actuals Combined General Fund Revenue



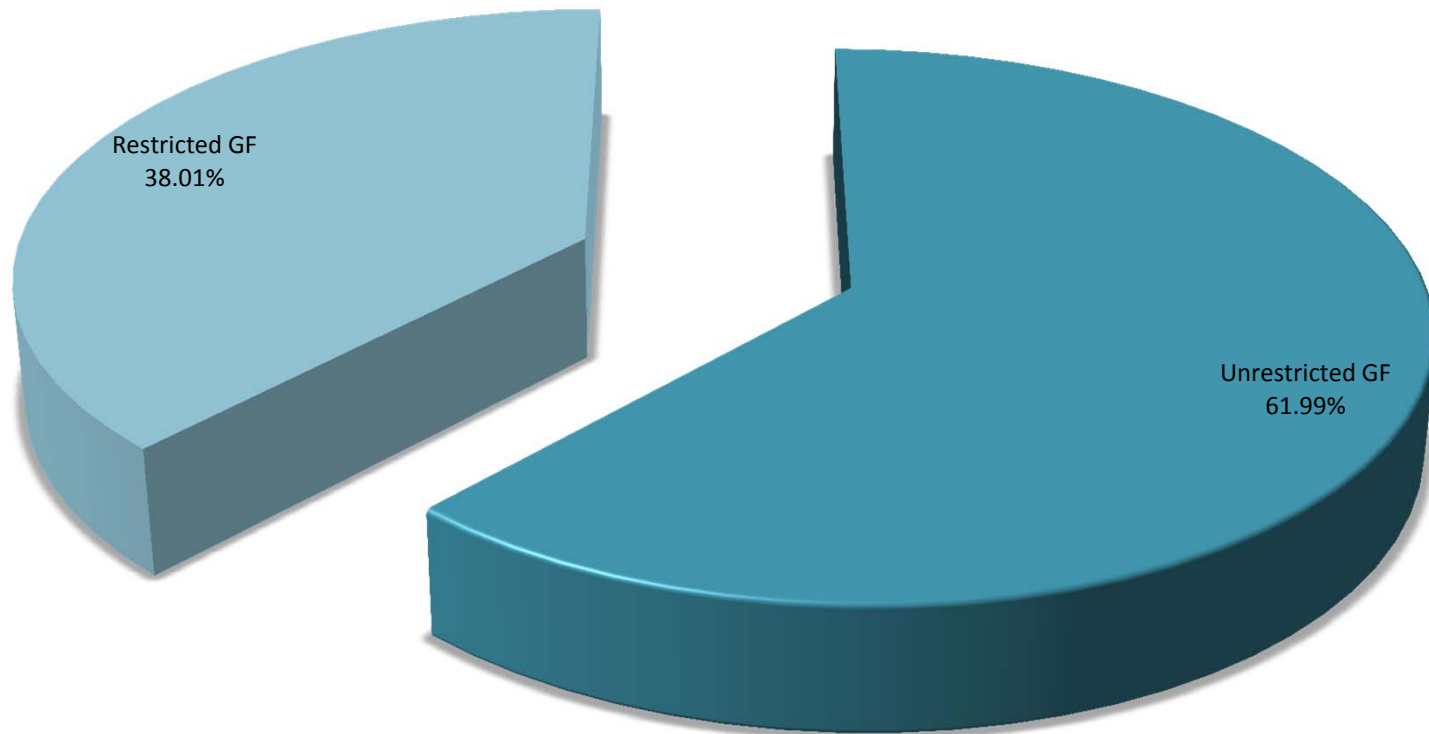
2011-12 Unaudited Actuals General Fund Revenue



2011-12 Unaudited Actuals Combined General Fund Expenses



2011-12 Unaudited Actuals General Fund Expenditures



**2011-12 Unaudited Actuals
All Funds Summary**

	General Funds 03 & 06	Charter Schools Fund 09	Adult Education Fund 11	Child Development Fund 12	Cafeteria Fund 13	Deferred Maintenance Fund 14	Special Reserve Fund 17	Funds 03 - 17 Sub Total
Revenues:								
Revenue Limit Sources	\$ 110,214,784.86	\$ 2,701,403.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,916,187.86
Federal Revenues	20,583,365.18	291,260.00	-	185,521.79	8,912,673.10	-	-	29,972,820.07
Other State Revenues	21,780,517.59	695,327.72	505,406.00	1,298,081.14	788,920.12	724,500.00	-	25,792,752.57
Other Local Revenues	25,463,420.23	323,524.00	194,752.06	568.15	1,111,895.98	7,929.30	0.02	27,102,089.74
Total Revenues	\$ 178,042,087.86	\$ 4,011,514.72	\$ 700,158.06	\$ 1,484,171.08	\$ 10,813,489.20	\$ 732,429.30	\$ 0.02	\$ 195,783,850.24
Expenditures:								
Certificated Salaries	\$ 77,917,138.73	\$ 1,657,035.51	\$ 292,316.39	\$ 487,619.93	\$ -	\$ -	\$ -	\$ 80,354,110.56
Classified Salaries	30,528,846.79	206,600.92	82,350.97	426,043.71	3,240,903.44	-	-	34,484,745.83
Employee Benefits	34,000,979.19	470,733.46	78,024.45	264,309.23	1,382,547.76	-	-	36,196,594.09
Books and Supplies	8,083,643.32	216,091.41	35,949.87	16,698.17	3,523,837.75	178,909.54	-	12,055,130.06
Services, Other Operating Expenses	18,341,468.57	593,468.88	35,682.91	228,690.42	290,581.26	607,479.35	-	20,097,371.39
Capital Outlay	2,775,088.78	29,347.46	-	-	1,287,258.00	71,468.44	-	4,163,162.68
Other Outgo	4,606,950.36	-	-	-	364,716.26	-	-	4,971,666.62
Indirect and Support Costs	(482,985.89)	-	17,735.00	60,241.47	405,009.42	-	-	(0.00)
Total Expenditures	\$ 175,771,129.85	\$ 3,173,277.64	\$ 542,059.59	\$ 1,483,602.93	\$ 10,494,853.89	\$ 857,857.33	\$ -	\$ 192,322,781.23
Excess (Deficiency)	\$ 2,270,958.01	\$ 838,237.08	\$ 158,098.47	\$ 568.15	\$ 318,635.31	\$ (125,428.03)	\$ 0.02	\$ 3,461,069.01
Other Financing Sources/Uses								
Interfund Transfers In	\$ 328,989.02	\$ 3,600.00	\$ -	-	-	\$ -	\$ -	\$ 332,589.02
Interfund Transfers Out	219,154.30	328,989.00	-	-	-	-	0.02	548,143.32
Other Sources (Uses)	944,509.34	-	-	-	-	-	-	944,509.34
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 1,054,344.06	\$ (325,389.00)	\$ -	\$ -	\$ -	\$ -	\$ (0.02)	\$ 728,955.04
Net Increase (Decrease)	\$ 3,325,302.07	\$ 512,848.08	\$ 158,098.47	\$ 568.15	\$ 318,635.31	\$ (125,428.03)	\$ -	\$ 4,190,024.05
Beginning Fund Balance	\$ 32,136,402.14	\$ 678,112.53	\$ 561,204.82	\$ 27,763.56	\$ 4,878,786.00	\$ 1,754,310.12	\$ -	\$ 40,036,579.17
Ending Fund Balance	\$ 35,461,704.21	\$ 1,190,960.61	\$ 719,303.29	\$ 28,331.71	\$ 5,197,421.31	\$ 1,628,882.09	\$ -	\$ 44,226,603.22

**2011-12 Unaudited Actuals
All Funds Summary**

	Building Measure E Fund 21	Capital Facilities Fund 25	School Facilities Fund 35	Spec Reserve Cap Outlay Fund 40	Bond Interest & Redemption Fund 51	Self Insurance Funds 67/68	Funds 21 - 68 Sub Total	All District Funds Total
Revenues:								
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 112,916,187.86
Federal Revenues	-	-	-	-	-	-	-	29,972,820.07
Other State Revenues	-	-	-	-	202,684.12	-	202,684.12	25,995,436.69
Other Local Revenues	145,838.59	130,092.34	3,836.15	156.36	10,300,390.33	7,101,598.82	17,681,912.59	44,784,002.33
Total Revenues	\$ 145,838.59	\$ 130,092.34	\$ 3,836.15	\$ 156.36	\$ 10,503,074.45	\$ 7,101,598.82	\$ 17,884,596.71	\$ 213,668,446.95
Expenditures:								
Certificated Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,354,110.56
Classified Salaries	1,950.40	-	-	-	-	64.00	2,014.40	34,486,760.23
Employee Benefits	154.50	-	-	-	-	7.15	161.65	36,196,755.74
Books and Supplies	304,463.06	1,332.53	-	-	-	18,539.16	324,334.75	12,379,464.81
Services, Other Operating Expenses	20,847.35	337,291.41	-	-	-	6,779,441.61	7,137,580.37	27,234,951.76
Capital Outlay	12,927,435.34	346,207.16	-	-	-	-	13,273,642.50	17,436,805.18
Other Outgo	-	-	-	-	10,202,833.86	-	10,202,833.86	15,174,500.48
Indirect and Support Costs	-	-	-	-	-	-	-	(0.00)
Total Expenditures	\$ 13,254,850.65	\$ 684,831.10	\$ -	\$ -	\$ 10,202,833.86	\$ 6,798,051.92	\$ 30,940,567.53	\$ 223,263,348.76
Excess (Deficiency)	\$ (13,109,012.06)	\$ (554,738.76)	\$ 3,836.15	\$ 156.36	\$ 300,240.59	\$ 303,546.90	\$ (13,055,970.82)	\$ (9,594,901.81)
Other Financing Sources/Uses								
Interfund Transfers In	\$ 2,758,383.48	\$ -	\$ -	\$ -	\$ -	\$ 380,714.22	\$ 3,139,097.70	\$ 3,471,686.72
Interfund Transfers Out	-	-	2,758,383.48	-	-	165,159.92	2,923,543.40	3,471,686.72
Other Sources (Uses)	78,385.42	-	-	-	-	-	78,385.42	1,022,894.76
Contributions	-	-	-	-	-	-	-	-
Total Other Sources (Uses)	\$ 2,836,768.90	\$ -	\$ (2,758,383.48)	\$ -	\$ -	\$ 215,554.30	\$ 293,939.72	\$ 1,022,894.76
Net Increase (Decrease)	\$ (10,272,243.16)	\$ (554,738.76)	\$ (2,754,547.33)	\$ 156.36	\$ 300,240.59	\$ 519,101.20	\$ (12,762,031.10)	\$ (8,572,007.05)
Beginning Fund Balance	\$ 34,300,393.00	\$ 3,560,483.33	\$ 2,758,383.48	\$ 32,994.63	\$ 8,705,798.63	\$ 4,468,278.69	\$ 53,826,331.76	\$ 93,862,910.93
Ending Fund Balance	\$ 24,028,149.84	\$ 3,005,744.57	\$ 3,836.15	\$ 33,150.99	\$ 9,006,039.22	\$ 4,987,379.89	\$ 41,064,300.66	\$ 85,290,903.88

2011-12 Unaudited Actuals State Forms

For the Period Ending June 30, 2012

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UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 04, 2012

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

Pursuant to Education Code Section 42127(i), this school district elects to use the following budget adoption cycle for the 2013-14 budget year:

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.12%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	\$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	\$0.00
	Adjusted Appropriations Limit	\$129,702,233.61
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	\$118,986,139.52
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	6.23%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$1,482,592.26
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	\$623,096.93

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	105,090,257.86	5,124,527.00	110,214,784.86	96,174,962.00	5,281,302.00	101,456,264.00	-7.9%
2) Federal Revenue		8100-8299	1,674,546.13	18,908,819.05	20,583,365.18	1,435,800.00	14,570,581.00	16,006,381.00	-22.2%
3) Other State Revenue		8300-8599	13,170,611.53	8,609,906.06	21,780,517.59	12,539,911.00	8,446,807.00	20,986,718.00	-3.6%
4) Other Local Revenue		8600-8799	4,266,538.64	21,196,881.59	25,463,420.23	3,415,536.00	20,481,797.00	23,897,333.00	-6.2%
5) TOTAL, REVENUES			124,201,954.16	53,840,133.70	178,042,087.86	113,566,209.00	48,780,487.00	162,346,696.00	-8.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	59,436,512.41	18,480,626.32	77,917,138.73	60,924,876.00	17,660,461.00	78,585,337.00	0.9%
2) Classified Salaries		2000-2999	14,019,374.24	16,509,472.55	30,528,846.79	14,378,744.00	17,608,832.00	31,987,576.00	4.8%
3) Employee Benefits		3000-3999	22,742,028.03	11,258,951.16	34,000,979.19	20,648,777.00	11,423,767.00	32,072,544.00	-5.7%
4) Books and Supplies		4000-4999	2,281,898.44	5,801,744.88	8,083,643.32	2,634,146.00	4,544,548.00	7,178,694.00	-11.2%
5) Services and Other Operating Expenditures		5000-5999	12,028,671.52	6,312,797.05	18,341,468.57	14,678,596.00	6,453,706.00	21,132,302.00	15.2%
6) Capital Outlay		6000-6999	395,294.98	2,379,793.80	2,775,088.78	97,000.00	76,310.00	173,310.00	-93.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,949.00	4,600,001.36	4,606,950.36	12,883.00	4,510,954.00	4,523,837.00	-1.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,036,046.20)	1,553,060.31	(482,985.89)	(2,399,115.00)	1,874,480.00	(524,635.00)	8.6%
9) TOTAL, EXPENDITURES			108,874,682.42	66,896,447.43	175,771,129.85	110,975,907.00	64,153,058.00	175,128,965.00	-0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			15,327,271.74	(13,056,313.73)	2,270,958.01	2,590,302.00	(15,372,571.00)	(12,782,269.00)	-662.9%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.02	328,989.00	328,989.02	0.00	372,592.00	372,592.00	13.3%
b) Transfers Out		7600-7629	219,154.30	0.00	219,154.30	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	27,050.19	917,459.15	944,509.34	0.00	0.00	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(11,691,970.49)	11,691,970.49	0.00	(14,197,961.00)	14,197,961.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,884,074.58)	12,938,418.64	1,054,344.06	(14,197,961.00)	14,570,553.00	372,592.00	-64.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,443,197.16	(117,895.09)	3,325,302.07	(11,607,659.00)	(802,018.00)	(12,409,677.00)	-473.2%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	27,685,134.92	4,451,267.22	32,136,402.14	31,128,332.08	4,333,372.13	35,461,704.21	10.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,685,134.92	4,451,267.22	32,136,402.14	31,128,332.08	4,333,372.13	35,461,704.21	10.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,685,134.92	4,451,267.22	32,136,402.14	31,128,332.08	4,333,372.13	35,461,704.21	10.3%
2) Ending Balance, June 30 (E + F1e)			31,128,332.08	4,333,372.13	35,461,704.21	19,520,673.08	3,531,354.13	23,052,027.21	-35.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	25,000.28	0.00	25,000.28	25,000.00	0.00	25,000.00	0.0%
Stores		9712	255,593.61	0.00	255,593.61	254,609.00	0.00	254,609.00	-0.4%
Prepaid Expenditures		9713	1,540.00	0.00	1,540.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	4,333,372.13	4,333,372.13	0.00	3,531,354.13	3,531,354.13	-18.5%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	22,046,198.19	0.00	22,046,198.19	10,320,757.19	0.00	10,320,757.19	-53.2%
Site Discretionary C/O - 0001	0000	9780	835,670.70		835,670.70				
STAR Testing - 0010	0000	9780	40,101.32		40,101.32				
Business Summit - 0014	0000	9780	7,856.72		7,856.72				
OPEB Jul & Aug payments - 0099	0000	9780	104,035.88		104,035.88				
Equipment Replacement -0301	0000	9780	444,496.20		444,496.20				
MAA - Site Alloc C/O -0310	0000	9780	137,625.18		137,625.18				
E-Rate Projects	0000	9780	836,666.57		836,666.57				
Site Donations C/O - 0600	0000	9780	328,353.83		328,353.83				
ROTC - 0605	0000	9780	15,217.42		15,217.42				
Unclaimed Property	0000	9780	6,092.07		6,092.07				
MYP - Deficit Spending	0000	9780	18,655,373.41		18,655,373.41				
Site Lottery C/O - 1101	1100	9780	634,708.89		634,708.89				
0001- Site Discretionary C/O	0000	9780				859,460.00		859,460.00	
0014 - Business Summit	0000	9780				7,311.00		7,311.00	
0301 - Equip Replacement	0000	9780				755,366.00		755,366.00	
0310 - MAA - Site/Dept Allocations	0000	9780				442,916.00		442,916.00	
0390 - E-Rate Projects	0000	9780				843,238.00		843,238.00	
0600 - Donations C/O	0000	9780				279,969.00		279,969.00	
0605 - ROTC	0000	9780				17,092.00		17,092.00	
0800 - Unclaimed Property	0000	9780				51,888.00		51,888.00	
MYP Deficit Spending	0000	9780				6,589,115.19		6,589,115.19	
1101 - Site Lottery C/O	1100	9780				474,402.00		474,402.00	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	0.00	0.00	0.00	8,760,000.00	0.00	8,760,000.00	New
Unassigned/Unappropriated Amount		9790	8,800,000.00	0.00	8,800,000.00	160,306.89	0.00	160,306.89	-98.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	3,374,478.99	(3,032,822.04)	341,656.95				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	25,000.28	0.00	25,000.28				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,576,636.45	2,121,487.47	3,698,123.92				
4) Due from Grantor Government		9290	40,101,986.00	5,882,973.83	45,984,959.83				
5) Due from Other Funds		9310	417,611.69	124,414.72	542,026.41				
6) Stores		9320	255,593.61	0.00	255,593.61				
7) Prepaid Expenditures		9330	1,540.00	0.00	1,540.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			45,752,847.02	5,096,053.98	50,848,901.00				
H. LIABILITIES									
1) Accounts Payable		9500	2,519,434.96	455,170.99	2,974,605.95				
2) Due to Grantor Governments		9590	1,045,791.00	85,664.13	1,131,455.13				
3) Due to Other Funds		9610	4,094,288.98	24,194.04	4,118,483.02				
4) Current Loans		9640	6,965,000.00	0.00	6,965,000.00				
5) Deferred Revenue		9650	0.00	197,652.69	197,652.69				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			14,624,514.94	762,681.85	15,387,196.79				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			31,128,332.08	4,333,372.13	35,461,704.21				

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	89,665,316.98	0.00	89,665,316.98	79,494,168.00	0.00	79,494,168.00	-11.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(75,584.00)	0.00	(75,584.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	367,758.88	0.00	367,758.88	367,759.00	0.00	367,759.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,770.00	0.00	1,770.00	0.00	0.00	0.00	-100.0%
County & District Taxes									
Secured Roll Taxes		8041	20,838,044.34	0.00	20,838,044.34	19,683,545.00	0.00	19,683,545.00	-5.5%
Unsecured Roll Taxes		8042	1,139,720.52	0.00	1,139,720.52	1,142,776.00	0.00	1,142,776.00	0.3%
Prior Years' Taxes		8043	2,357,515.30	0.00	2,357,515.30	2,358,797.00	0.00	2,358,797.00	0.1%
Supplemental Taxes		8044	172,571.33	0.00	172,571.33	124,005.00	0.00	124,005.00	-28.1%
Education Revenue Augmentation Fund (ERAF)		8045	(4,687,891.39)	0.00	(4,687,891.39)	(1,541,560.00)	0.00	(1,541,560.00)	-67.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	472,390.96	0.00	472,390.96	22,750.00	0.00	22,750.00	-95.2%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			110,251,612.92	0.00	110,251,612.92	101,652,240.00	0.00	101,652,240.00	-7.8%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,124,527.00)		(5,124,527.00)	(5,281,302.00)		(5,281,302.00)	3.1%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		5,124,527.00	5,124,527.00		5,281,302.00	5,281,302.00	3.1%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	388,635.94	0.00	388,635.94	280,464.00	0.00	280,464.00	-27.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(429,449.00)	0.00	(429,449.00)	(476,440.00)	0.00	(476,440.00)	10.9%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	3,985.00	0.00	3,985.00	0.00	0.00	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			105,090,257.86	5,124,527.00	110,214,784.86	96,174,962.00	5,281,302.00	101,456,264.00	-7.9%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	4,318,715.00	4,318,715.00	0.00	4,439,429.00	4,439,429.00	2.8%
Special Education Discretionary Grants		8182	0.00	241,025.87	241,025.87	0.00	265,050.00	265,050.00	10.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	55,268.48	0.00	55,268.48	35,800.00	0.00	35,800.00	-35.2%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	1,051,548.80	1,051,548.80	0.00	1,067,175.00	1,067,175.00	1.5%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		4,276,220.98	4,276,220.98		188,315.00	188,315.00	-95.6%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		6,447,641.73	6,447,641.73		5,405,505.00	5,405,505.00	-16.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		751,093.14	751,093.14		734,151.00	734,151.00	-2.3%
NCLB: Title III, Immigrant Education Program	4201	8290		51,226.45	51,226.45		53,000.00	53,000.00	3.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		274,633.11	274,633.11		401,282.00	401,282.00	46.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		134,554.72	134,554.72		191,753.00	191,753.00	42.5%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,619,277.65	1,362,159.25	2,981,436.90	1,400,000.00	1,824,921.00	3,224,921.00	8.2%
TOTAL, FEDERAL REVENUE			1,674,546.13	18,908,819.05	20,583,365.18	1,435,800.00	14,570,581.00	16,006,381.00	-22.2%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,030,170.00	1,030,170.00		1,030,170.00	1,030,170.00	0.0%
Economic Impact Aid	7090-7091	8311		2,481,877.00	2,481,877.00		2,482,219.00	2,482,219.00	0.0%
Spec. Ed. Transportation	7240	8311		501,645.00	501,645.00		501,645.00	501,645.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	11,377.00	11,377.00	0.00	0.00	0.00	-100.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,594,276.00	0.00	3,594,276.00	3,313,674.00	0.00	3,313,674.00	-7.8%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	230,917.00	0.00	230,917.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	2,612,410.78	616,556.71	3,228,967.49	2,486,052.00	500,365.00	2,986,417.00	-7.5%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		2,545,402.00	2,545,402.00		2,545,402.00	2,545,402.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		130,790.45	130,790.45		187,365.00	187,365.00	43.3%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,733,007.75	1,292,087.90	8,025,095.65	6,740,185.00	1,199,641.00	7,939,826.00	-1.1%
TOTAL, OTHER STATE REVENUE			13,170,611.53	8,609,906.06	21,780,517.59	12,539,911.00	8,446,807.00	20,986,718.00	-3.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	2,671,644.14	2,671,644.14	0.00	2,200,000.00	2,200,000.00	-17.7%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	1,870.00	0.00	1,870.00	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	228,890.99	0.00	228,890.99	225,000.00	0.00	225,000.00	-1.7%
Interest		8660	172,177.57	0.00	172,177.57	215,000.00	0.00	215,000.00	24.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	79,131.39	79,131.39	0.00	80,000.00	80,000.00	1.1%
Transportation Services	7230, 7240	8677		8,795,354.74	8,795,354.74		9,001,242.00	9,001,242.00	2.3%
Interagency Services	All Other	8677	1,370,193.17	25,403.06	1,395,596.23	1,051,647.00	25,000.00	1,076,647.00	-22.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,493,406.91	1,316,382.26	3,809,789.17	1,923,889.00	699,702.00	2,623,591.00	-31.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		8,308,966.00	8,308,966.00		8,475,853.00	8,475,853.00	2.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,266,538.64	21,196,881.59	25,463,420.23	3,415,536.00	20,481,797.00	23,897,333.00	-6.2%
TOTAL, REVENUES			124,201,954.16	53,840,133.70	178,042,087.86	113,566,209.00	48,780,487.00	162,346,696.00	-8.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	51,665,674.01	14,205,607.44	65,871,281.45	52,678,306.00	13,273,352.00	65,951,658.00	0.1%
Certificated Pupil Support Salaries		1200	1,519,090.17	2,956,653.17	4,475,743.34	1,816,633.00	2,953,364.00	4,769,997.00	6.6%
Certificated Supervisors' and Administrators' Salaries		1300	6,106,896.65	964,323.62	7,071,220.27	6,349,008.00	1,100,190.00	7,449,198.00	5.3%
Other Certificated Salaries		1900	144,851.58	354,042.09	498,893.67	80,929.00	333,555.00	414,484.00	-16.9%
TOTAL, CERTIFICATED SALARIES			59,436,512.41	18,480,626.32	77,917,138.73	60,924,876.00	17,660,461.00	78,585,337.00	0.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	500,468.61	5,234,890.01	5,735,358.62	375,678.00	5,401,501.00	5,777,179.00	0.7%
Classified Support Salaries		2200	3,650,633.39	8,298,399.09	11,949,032.48	3,707,962.00	8,612,379.00	12,320,341.00	3.1%
Classified Supervisors' and Administrators' Salaries		2300	2,740,362.25	619,272.46	3,359,634.71	2,720,883.00	602,190.00	3,323,073.00	-1.1%
Clerical, Technical and Office Salaries		2400	5,307,571.83	811,291.66	6,118,863.49	5,482,435.00	742,664.00	6,225,099.00	1.7%
Other Classified Salaries		2900	1,820,338.16	1,545,619.33	3,365,957.49	2,091,786.00	2,250,098.00	4,341,884.00	29.0%
TOTAL, CLASSIFIED SALARIES			14,019,374.24	16,509,472.55	30,528,846.79	14,378,744.00	17,608,832.00	31,987,576.00	4.8%
EMPLOYEE BENEFITS									
STRS		3101-3102	4,862,130.11	1,458,094.47	6,320,224.58	4,977,429.00	1,389,406.00	6,366,835.00	0.7%
PERS		3201-3202	2,259,232.17	2,590,192.42	4,849,424.59	2,413,023.00	2,959,796.00	5,372,819.00	10.8%
OASDI/Medicare/Alternative		3301-3302	1,761,142.17	1,414,508.98	3,175,651.15	1,925,838.00	1,533,748.00	3,459,586.00	8.9%
Health and Welfare Benefits		3401-3402	8,691,645.48	4,252,223.02	12,943,868.50	8,534,388.00	4,003,273.00	12,537,661.00	-3.1%
Unemployment Insurance		3501-3502	1,226,393.40	562,936.65	1,789,330.05	828,019.00	387,986.00	1,216,005.00	-32.0%
Workers' Compensation		3601-3602	1,298,633.68	614,708.17	1,913,341.85	1,430,787.00	670,137.00	2,100,924.00	9.8%
OPEB, Allocated		3701-3702	120,808.56	45,129.77	165,938.33	190,430.00	83,241.00	273,671.00	64.9%
OPEB, Active Employees		3751-3752	144,111.58	98,813.31	242,924.89	304,525.00	209,300.00	513,825.00	111.5%
PERS Reduction		3801-3802	103,634.67	221,969.63	325,604.30	44,338.00	186,880.00	231,218.00	-29.0%
Other Employee Benefits		3901-3902	2,274,296.21	374.74	2,274,670.95	0.00	0.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			22,742,028.03	11,258,951.16	34,000,979.19	20,648,777.00	11,423,767.00	32,072,544.00	-5.7%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	150,142.26	306,112.95	456,255.21	254,341.00	603,500.00	857,841.00	88.0%
Books and Other Reference Materials		4200	34,029.65	11,869.11	45,898.76	9,700.00	1,806.00	11,506.00	-74.9%
Materials and Supplies		4300	1,837,048.53	4,742,988.53	6,580,037.06	2,300,553.00	3,807,948.00	6,108,501.00	-7.2%
Noncapitalized Equipment		4400	260,678.00	740,774.29	1,001,452.29	69,552.00	131,294.00	200,846.00	-79.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,281,898.44	5,801,744.88	8,083,643.32	2,634,146.00	4,544,548.00	7,178,694.00	-11.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	54,684.00	1,718,638.59	1,773,322.59	0.00	1,294,052.00	1,294,052.00	-27.0%
Travel and Conferences		5200	212,102.17	256,236.21	468,338.38	202,629.00	161,383.00	364,012.00	-22.3%
Dues and Memberships		5300	38,642.50	8,300.67	46,943.17	34,535.00	9,550.00	44,085.00	-6.1%
Insurance		5400 - 5450	794,492.29	0.00	794,492.29	831,100.00	0.00	831,100.00	4.6%
Operations and Housekeeping Services		5500	4,314,727.91	51,210.32	4,365,938.23	4,381,600.00	50,750.00	4,432,350.00	1.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	876,737.09	578,942.19	1,455,679.28	992,427.00	605,294.00	1,597,721.00	9.8%
Transfers of Direct Costs		5710	1,107,901.28	(1,107,901.28)	0.00	408,567.00	(408,567.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(70,022.59)	(34,328.49)	(104,351.08)	(60,864.00)	(19,700.00)	(80,564.00)	-22.8%
Professional/Consulting Services and Operating Expenditures		5800	3,715,573.37	4,791,348.77	8,506,922.14	6,841,786.00	4,709,393.00	11,551,179.00	35.8%
Communications		5900	983,833.50	50,350.07	1,034,183.57	1,046,816.00	51,551.00	1,098,367.00	6.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,028,671.52	6,312,797.05	18,341,468.57	14,678,596.00	6,453,706.00	21,132,302.00	15.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	12,358.20	58,904.47	71,262.67	0.00	25,000.00	25,000.00	-64.9%
Buildings and Improvements of Buildings		6200	61,863.47	13,858.10	75,721.57	0.00	0.00	0.00	-100.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	321,073.31	2,301,730.53	2,622,803.84	97,000.00	51,310.00	148,310.00	-94.3%
Equipment Replacement		6500	0.00	5,300.70	5,300.70	0.00	0.00	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			395,294.98	2,379,793.80	2,775,088.78	97,000.00	76,310.00	173,310.00	-93.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,949.00	0.00	6,949.00	7,000.00	0.00	7,000.00	0.7%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	2,557,147.73	2,557,147.73	764.00	2,546,755.00	2,547,519.00	-0.4%
Other Debt Service - Principal		7439	0.00	2,042,853.63	2,042,853.63	5,119.00	1,964,199.00	1,969,318.00	-3.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,949.00	4,600,001.36	4,606,950.36	12,883.00	4,510,954.00	4,523,837.00	-1.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,553,060.31)	1,553,060.31	0.00	(1,874,480.00)	1,874,480.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(482,985.89)	0.00	(482,985.89)	(524,635.00)	0.00	(524,635.00)	8.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,036,046.20)	1,553,060.31	(482,985.89)	(2,399,115.00)	1,874,480.00	(524,635.00)	8.6%
TOTAL, EXPENDITURES			108,874,682.42	66,896,447.43	175,771,129.85	110,975,907.00	64,153,058.00	175,128,965.00	-0.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.02	0.00	0.02	0.00	0.00	0.00	-100.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	328,989.00	328,989.00	0.00	372,592.00	372,592.00	13.3%
(a) TOTAL, INTERFUND TRANSFERS IN			0.02	328,989.00	328,989.02	0.00	372,592.00	372,592.00	13.3%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	219,154.30	0.00	219,154.30	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			219,154.30	0.00	219,154.30	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	27,050.19	917,459.15	944,509.34	0.00	0.00	0.00	-100.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			27,050.19	917,459.15	944,509.34	0.00	0.00	0.00	-100.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(11,691,970.49)	11,691,970.49	0.00	(14,197,961.00)	14,197,961.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(11,691,970.49)	11,691,970.49	0.00	(14,197,961.00)	14,197,961.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,884,074.58)	12,938,418.64	1,054,344.06	(14,197,961.00)	14,570,553.00	372,592.00	-64.7%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	1,024,999.05	130,665.05
6300	Lottery: Instructional Materials	981,009.17	839,374.17
6500	Special Education	111,812.19	133,406.19
6512	Special Ed: Mental Health Services	781,384.01	876,815.01
7090	Economic Impact Aid (EIA)	1,434,167.71	1,551,093.71
Total, Restricted Balance		<u>4,333,372.13</u>	<u>3,531,354.13</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	2,701,403.00	2,801,434.00	3.7%
2) Federal Revenue		8100-8299	291,260.00	0.00	-100.0%
3) Other State Revenue		8300-8599	695,327.72	696,204.00	0.1%
4) Other Local Revenue		8600-8799	323,524.00	363,086.00	12.2%
5) TOTAL, REVENUES			4,011,514.72	3,860,724.00	-3.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	1,657,035.51	1,851,180.00	11.7%
2) Classified Salaries		2000-2999	206,600.92	253,563.00	22.7%
3) Employee Benefits		3000-3999	470,733.46	531,186.00	12.8%
4) Books and Supplies		4000-4999	216,091.41	192,875.00	-10.7%
5) Services and Other Operating Expenditures		5000-5999	593,468.88	693,486.00	16.9%
6) Capital Outlay		6000-6999	29,347.46	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,173,277.64	3,522,290.00	11.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			838,237.08	338,434.00	-59.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,600.00	0.00	-100.0%
b) Transfers Out		7600-7629	328,989.00	372,592.00	13.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(325,389.00)	(372,592.00)	14.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			512,848.08	(34,158.00)	-106.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	678,112.53	1,190,960.61	75.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			678,112.53	1,190,960.61	75.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			678,112.53	1,190,960.61	75.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	24,837.01	24,837.01	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	1,166,123.60	1,106,181.00	-5.1%
0000- HAAAT	0000	9780	247,729.58		
0001 - WCA	0000	9780	761,210.85		
0600 - Donations - HAAAT	0000	9780	2,746.29		
0600 - Donations WCA	0000	9780	34,920.62		
HAAAT - Unrestricted Lottery - 1100	1100	9780	68,295.66		
WCA - Unrestricted Lottery - 1100	1100	9780	51,220.60		
0000-HAAAT	0000	9780		76,235.00	
0001-WCA	0000	9780		878,102.00	
0600 - Donations HAAAT	0000	9780		2,746.00	
0600 - Donations - WCA	0000	9780		33,076.00	
HAAAt Lottery	1100	9780		66,691.00	
WCA Lottery	1100	9780		49,331.00	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	25,784.60	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	13,845.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	247.09		
4) Due from Grantor Government		9290	1,475,444.38		
5) Due from Other Funds		9310	60,966.41		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,550,502.88		
H. LIABILITIES					
1) Accounts Payable		9500	16,879.40		
2) Due to Grantor Governments		9590	437.00		
3) Due to Other Funds		9610	342,225.87		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			359,542.27		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,190,960.61		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	2,308,270.00	2,324,945.00	0.7%
State Aid - Prior Years		8019	(31,981.00)	0.00	-100.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	429,099.00	476,489.00	11.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	(3,985.00)	0.00	-100.0%
TOTAL, REVENUE LIMIT SOURCES			2,701,403.00	2,801,434.00	3.7%
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204- 4215, 5510	8290	91,260.00	0.00	-100.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	200,000.00	0.00	-100.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			291,260.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	69,390.52	70,147.00	1.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	233,910.20	273,600.00	17.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	392,027.00	352,457.00	-10.1%
TOTAL, OTHER STATE REVENUE			695,327.72	696,204.00	0.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,801.04	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	12,846.96	20,000.00	55.7%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	308,876.00	343,086.00	11.1%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			323,524.00	363,086.00	12.2%
TOTAL, REVENUES			4,011,514.72	3,860,724.00	-3.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,410,892.31	1,604,561.00	13.7%
Certificated Pupil Support Salaries		1200	10,377.28	10,853.00	4.6%
Certificated Supervisors' and Administrators' Salaries		1300	235,765.92	235,766.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,657,035.51	1,851,180.00	11.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,623.17	3,000.00	84.8%
Classified Support Salaries		2200	36,000.01	44,879.00	24.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	118,894.46	133,975.00	12.7%
Other Classified Salaries		2900	50,083.28	71,709.00	43.2%
TOTAL, CLASSIFIED SALARIES			206,600.92	253,563.00	22.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	136,275.12	152,721.00	12.1%
PERS		3201-3202	31,776.10	46,698.00	47.0%
OASDI/Medicare/Alternative		3301-3302	36,749.52	45,008.00	22.5%
Health and Welfare Benefits		3401-3402	197,254.18	210,288.00	6.6%
Unemployment Insurance		3501-3502	29,994.85	23,152.00	-22.8%
Workers' Compensation		3601-3602	32,960.82	39,990.00	21.3%
OPEB, Allocated		3701-3702	2,322.49	4,968.00	113.9%
OPEB, Active Employees		3751-3752	3,400.38	8,361.00	145.9%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			470,733.46	531,186.00	12.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	29,813.75	61,243.00	105.4%
Books and Other Reference Materials		4200	80.12	0.00	-100.0%
Materials and Supplies		4300	134,349.56	94,482.00	-29.7%
Noncapitalized Equipment		4400	51,847.98	37,150.00	-28.3%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			216,091.41	192,875.00	-10.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,982.00	7,529.00	-5.7%
Dues and Memberships		5300	2,044.00	2,044.00	0.0%
Insurance		5400-5450	6,980.00	6,500.00	-6.9%
Operations and Housekeeping Services		5500	54,185.45	77,980.00	43.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	370,145.77	448,638.00	21.2%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	95,358.51	75,614.00	-20.7%
Professional/Consulting Services and Operating Expenditures		5800	47,938.00	65,807.00	37.3%
Communications		5900	8,835.15	9,374.00	6.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			593,468.88	693,486.00	16.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	29,347.46	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,347.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,173,277.64	3,522,290.00	11.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	3,600.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,600.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	328,989.00	372,592.00	13.3%
(b) TOTAL, INTERFUND TRANSFERS OUT			328,989.00	372,592.00	13.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(325,389.00)	(372,592.00)	14.5%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
6300	Lottery: Instructional Materials	24,837.01	24,837.01
Total, Restricted Balance		24,837.01	24,837.01

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	505,406.00	500,000.00	-1.1%
4) Other Local Revenue		8600-8799	194,752.06	195,000.00	0.1%
5) TOTAL, REVENUES			700,158.06	695,000.00	-0.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	292,316.39	297,980.00	1.9%
2) Classified Salaries		2000-2999	82,350.97	82,924.00	0.7%
3) Employee Benefits		3000-3999	78,024.45	86,488.00	10.8%
4) Books and Supplies		4000-4999	35,949.87	29,500.00	-17.9%
5) Services and Other Operating Expenditures		5000-5999	35,682.91	40,814.00	14.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,735.00	32,752.00	84.7%
9) TOTAL, EXPENDITURES			542,059.59	570,458.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			158,098.47	124,542.00	-21.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			158,098.47	124,542.00	-21.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	561,204.82	719,303.29	28.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			561,204.82	719,303.29	28.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			561,204.82	719,303.29	28.2%
2) Ending Balance, June 30 (E + F1e)			719,303.29	843,845.29	17.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	719,303.29	762,977.00	6.1%
Adult Education Programs	0000	9760	719,303.29		
d) Assigned					
Other Assignments		9780	0.00	28,678.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	52,190.29	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	723,328.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	100.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	693.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			724,122.49		
H. LIABILITIES					
1) Accounts Payable		9500	4,772.31		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	46.89		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			4,819.20		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			719,303.29		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	505,406.00	500,000.00	-1.1%
TOTAL, OTHER STATE REVENUE			505,406.00	500,000.00	-1.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,086.27	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	186,123.26	185,000.00	-0.6%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	5,542.53	10,000.00	80.4%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			194,752.06	195,000.00	0.1%
TOTAL, REVENUES			700,158.06	695,000.00	-0.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	147,345.46	150,500.00	2.1%
Certificated Pupil Support Salaries		1200	5,383.60	5,000.00	-7.1%
Certificated Supervisors' and Administrators' Salaries		1300	139,587.33	142,480.00	2.1%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			292,316.39	297,980.00	1.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	8,390.50	7,770.00	-7.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	55,029.00	56,254.00	2.2%
Other Classified Salaries		2900	18,931.47	18,900.00	-0.2%
TOTAL, CLASSIFIED SALARIES			82,350.97	82,924.00	0.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	17,564.08	24,584.00	40.0%
PERS		3201-3202	13,496.84	15,273.00	13.2%
OASDI/Medicare/Alternative		3301-3302	9,473.26	10,666.00	12.6%
Health and Welfare Benefits		3401-3402	22,280.73	21,325.00	-4.3%
Unemployment Insurance		3501-3502	6,020.03	4,190.00	-30.4%
Workers' Compensation		3601-3602	6,616.90	7,238.00	9.4%
OPEB, Allocated		3701-3702	484.27	899.00	85.6%
OPEB, Active Employees		3751-3752	508.58	983.00	93.3%
PERS Reduction		3801-3802	1,579.76	1,330.00	-15.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			78,024.45	86,488.00	10.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	34,527.89	29,500.00	-14.6%
Noncapitalized Equipment		4400	1,421.98	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,949.87	29,500.00	-17.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,366.26	1,500.00	-72.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,251.74	2,914.00	-44.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,896.71	1,300.00	-31.5%
Professional/Consulting Services and Operating Expenditures		5800	23,115.60	35,000.00	51.4%
Communications		5900	52.60	100.00	90.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,682.91	40,814.00	14.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	17,735.00	32,752.00	84.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			17,735.00	32,752.00	84.7%
TOTAL, EXPENDITURES			542,059.59	570,458.00	5.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	185,521.79	180,000.00	-3.0%
3) Other State Revenue		8300-8599	1,298,081.14	1,189,436.00	-8.4%
4) Other Local Revenue		8600-8799	568.15	700.00	23.2%
5) TOTAL, REVENUES			1,484,171.08	1,370,136.00	-7.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	487,619.93	409,907.00	-15.9%
2) Classified Salaries		2000-2999	426,043.71	359,211.00	-15.7%
3) Employee Benefits		3000-3999	264,309.23	237,990.00	-10.0%
4) Books and Supplies		4000-4999	16,698.17	64,192.00	284.4%
5) Services and Other Operating Expenditures		5000-5999	228,690.42	234,447.00	2.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	60,241.47	63,689.00	5.7%
9) TOTAL, EXPENDITURES			1,483,602.93	1,369,436.00	-7.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			568.15	700.00	23.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			568.15	700.00	23.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	27,763.56	28,331.71	2.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,763.56	28,331.71	2.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,763.56	28,331.71	2.0%
2) Ending Balance, June 30 (E + F1e)			28,331.71	29,031.71	2.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			28,331.71	29,031.71	2.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	14,949.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	81.29		
4) Due from Grantor Government		9290	170,394.01		
5) Due from Other Funds		9310	22,699.78		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			208,124.44		
H. LIABILITIES					
1) Accounts Payable		9500	1,591.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	178,201.47		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			179,792.73		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			28,331.71		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	185,521.79	180,000.00	-3.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			185,521.79	180,000.00	-3.0%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	13,419.46	15,000.00	11.8%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,073,028.68	1,166,936.00	8.8%
All Other State Revenue	All Other	8590	211,633.00	7,500.00	-96.5%
TOTAL, OTHER STATE REVENUE			1,298,081.14	1,189,436.00	-8.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	568.15	700.00	23.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			568.15	700.00	23.2%
TOTAL, REVENUES			1,484,171.08	1,370,136.00	-7.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	436,834.99	348,001.00	-20.3%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	50,784.94	61,906.00	21.9%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			487,619.93	409,907.00	-15.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	347,288.65	302,630.00	-12.9%
Classified Support Salaries		2200	1,377.73	1,000.00	-27.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	77,377.33	55,581.00	-28.2%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			426,043.71	359,211.00	-15.7%
EMPLOYEE BENEFITS					
STRS		3101-3102	32,814.53	26,350.00	-19.7%
PERS		3201-3202	66,192.65	66,069.00	-0.2%
OASDI/Medicare/Alternative		3301-3302	37,211.39	35,936.00	-3.4%
Health and Welfare Benefits		3401-3402	83,604.87	72,366.00	-13.4%
Unemployment Insurance		3501-3502	14,710.09	8,461.00	-42.5%
Workers' Compensation		3601-3602	16,168.49	14,616.00	-9.6%
OPEB, Allocated		3701-3702	1,138.39	1,814.00	59.3%
OPEB, Active Employees		3751-3752	4,024.50	6,077.00	51.0%
PERS Reduction		3801-3802	8,444.32	6,301.00	-25.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			264,309.23	237,990.00	-10.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	14,903.37	64,192.00	330.7%
Noncapitalized Equipment		4400	1,794.80	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,698.17	64,192.00	284.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,208.49	2,000.00	-37.7%
Dues and Memberships		5300	229.75	220.00	-4.2%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,535.48	4,000.00	160.5%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	212,247.26	205,027.00	-3.4%
Professional/Consulting Services and Operating Expenditures		5800	7,022.93	18,000.00	156.3%
Communications		5900	4,446.51	5,200.00	16.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			228,690.42	234,447.00	2.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	60,241.47	63,689.00	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			60,241.47	63,689.00	5.7%
TOTAL, EXPENDITURES			1,483,602.93	1,369,436.00	-7.7%

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

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
6130	Child Development: Center-Based Reserve Account	28,331.71	29,031.71
Total, Restricted Balance		<u>28,331.71</u>	<u>29,031.71</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,912,673.10	9,519,363.00	6.8%
3) Other State Revenue		8300-8599	788,920.12	767,881.00	-2.7%
4) Other Local Revenue		8600-8799	1,111,895.98	1,051,751.00	-5.4%
5) TOTAL, REVENUES			10,813,489.20	11,338,995.00	4.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,240,903.44	3,376,097.00	4.2%
3) Employee Benefits		3000-3999	1,382,547.76	1,430,207.00	3.4%
4) Books and Supplies		4000-4999	3,523,837.75	4,454,208.00	26.4%
5) Services and Other Operating Expenditures		5000-5999	290,581.26	340,248.00	17.1%
6) Capital Outlay		6000-6999	1,287,258.00	900,000.00	-30.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	364,716.26	368,066.00	0.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	405,009.42	428,194.00	5.7%
9) TOTAL, EXPENDITURES			10,494,853.89	11,297,020.00	7.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			318,635.31	41,975.00	-86.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			318,635.31	41,975.00	-86.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,878,786.00	5,197,421.31	6.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,878,786.00	5,197,421.31	6.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,878,786.00	5,197,421.31	6.5%
2) Ending Balance, June 30 (E + F1e)			5,197,421.31	5,239,396.31	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	469,748.30	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			4,727,673.01	5,239,396.31	10.8%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	112,820.03		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	3,565,117.03		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,265,174.36		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	31,908.58		
6) Stores		9320	469,748.30		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			5,444,768.30		
H. LIABILITIES					
1) Accounts Payable		9500	226,313.11		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	21,033.88		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			247,346.99		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,197,421.31		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	8,912,673.10	9,519,363.00	6.8%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,912,673.10	9,519,363.00	6.8%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	788,920.12	767,881.00	-2.7%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			788,920.12	767,881.00	-2.7%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	19,462.50	0.00	-100.0%
Food Service Sales		8634	1,071,415.34	1,042,828.00	-2.7%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	18,459.30	8,923.00	-51.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	2,558.84	0.00	-100.0%
TOTAL, OTHER LOCAL REVENUE			1,111,895.98	1,051,751.00	-5.4%
TOTAL, REVENUES			10,813,489.20	11,338,995.00	4.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,325,530.40	2,461,927.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	359,797.30	360,000.00	0.1%
Clerical, Technical and Office Salaries		2400	441,861.17	437,993.00	-0.9%
Other Classified Salaries		2900	113,714.57	116,177.00	2.2%
TOTAL, CLASSIFIED SALARIES			3,240,903.44	3,376,097.00	4.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	488,203.84	518,447.00	6.2%
OASDI/Medicare/Alternative		3301-3302	207,501.25	235,575.00	13.5%
Health and Welfare Benefits		3401-3402	501,361.17	485,640.00	-3.1%
Unemployment Insurance		3501-3502	52,139.43	37,137.00	-28.8%
Workers' Compensation		3601-3602	57,221.52	64,143.00	12.1%
OPEB, Allocated		3701-3702	4,061.18	7,969.00	96.2%
OPEB, Active Employees		3751-3752	19,055.90	39,681.00	108.2%
PERS Reduction		3801-3802	53,003.47	41,615.00	-21.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,382,547.76	1,430,207.00	3.4%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	378,997.70	365,019.00	-3.7%
Noncapitalized Equipment		4400	44,114.07	49,203.00	11.5%
Food		4700	3,100,725.98	4,039,986.00	30.3%
TOTAL, BOOKS AND SUPPLIES			3,523,837.75	4,454,208.00	26.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	11,114.60	33,963.00	205.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	238,928.88	212,270.00	-11.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,084.12	238,891.00	19.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(207,493.88)	(201,977.00)	-2.7%
Professional/Consulting Services and Operating Expenditures		5800	30,748.54	34,957.00	13.7%
Communications		5900	17,199.00	22,144.00	28.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			290,581.26	340,248.00	17.1%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	977,817.08	0.00	-100.0%
Equipment		6400	309,440.92	900,000.00	190.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,287,258.00	900,000.00	-30.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	174,716.26	168,066.00	-3.8%
Other Debt Service - Principal		7439	190,000.00	200,000.00	5.3%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			364,716.26	368,066.00	0.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	405,009.42	428,194.00	5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			405,009.42	428,194.00	5.7%
TOTAL, EXPENDITURES			10,494,853.89	11,297,020.00	7.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)					
			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	724,500.00	710,000.00	-2.0%
4) Other Local Revenue		8600-8799	7,929.30	10,000.00	26.1%
5) TOTAL, REVENUES			732,429.30	720,000.00	-1.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	178,909.54	225,000.00	25.8%
5) Services and Other Operating Expenditures		5000-5999	607,479.35	800,000.00	31.7%
6) Capital Outlay		6000-6999	71,468.44	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			857,857.33	1,025,000.00	19.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,428.03)	(305,000.00)	143.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(125,428.03)	(305,000.00)	143.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,754,310.12	1,628,882.09	-7.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,754,310.12	1,628,882.09	-7.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,754,310.12	1,628,882.09	-7.1%
2) Ending Balance, June 30 (E + F1e)			1,628,882.09	1,323,882.09	-18.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	1,628,882.09	0.00	-100.0%
Deferred Maintenance	0000	9760	1,628,882.09		
d) Assigned					
Other Assignments		9780	0.00	1,179,127.00	New
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	144,755.09	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,746,564.79		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,799.76		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,748,364.55		
H. LIABILITIES					
1) Accounts Payable		9500	119,482.46		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			119,482.46		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,628,882.09		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	724,500.00	710,000.00	-2.0%
TOTAL, OTHER STATE REVENUE			724,500.00	710,000.00	-2.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,929.30	10,000.00	26.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,929.30	10,000.00	26.1%
TOTAL, REVENUES			732,429.30	720,000.00	-1.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	178,909.54	225,000.00	25.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			178,909.54	225,000.00	25.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	598,358.35	800,000.00	33.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,121.00	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			607,479.35	800,000.00	31.7%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	30,953.08	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	40,515.36	0.00	-100.0%
TOTAL, CAPITAL OUTLAY			71,468.44	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			857,857.33	1,025,000.00	19.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.02	0.00	-100.0%
5) TOTAL, REVENUES			0.02	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			0.02	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.02	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(0.02)	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.02	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.02	0.00	-100.0%
TOTAL, REVENUES			0.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.02	0.00	-100.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.02	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(0.02)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	145,838.59	90,000.00	-38.3%
5) TOTAL, REVENUES			145,838.59	90,000.00	-38.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,950.40	0.00	-100.0%
3) Employee Benefits		3000-3999	154.50	0.00	-100.0%
4) Books and Supplies		4000-4999	304,463.06	553,100.00	81.7%
5) Services and Other Operating Expenditures		5000-5999	20,847.35	135,500.00	550.0%
6) Capital Outlay		6000-6999	12,927,435.34	13,170,700.00	1.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,254,850.65	13,859,300.00	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,109,012.06)	(13,769,300.00)	5.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,758,383.48	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	78,385.42	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,836,768.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,272,243.16)	(13,769,300.00)	34.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	34,300,393.00	24,028,149.84	-29.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,300,393.00	24,028,149.84	-29.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,300,393.00	24,028,149.84	-29.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	24,028,149.84	10,258,849.84	-57.3%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	25,008,826.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	26,101.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			25,034,928.74		
H. LIABILITIES					
1) Accounts Payable		9500	1,006,638.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	140.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,006,778.90		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			24,028,149.84		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Leases and Rentals					
		8650	0.00	0.00	0.0%
Interest					
		8660	141,148.96	90,000.00	-36.2%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,689.63	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			145,838.59	90,000.00	-38.3%
TOTAL, REVENUES			145,838.59	90,000.00	-38.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	1,950.40	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,950.40	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	21.30	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	63.19	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	31.40	0.00	-100.0%
Workers' Compensation		3601-3602	34.52	0.00	-100.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4.09	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			154.50	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	221,875.16	242,400.00	9.3%
Noncapitalized Equipment		4400	82,587.90	310,700.00	276.2%
TOTAL, BOOKS AND SUPPLIES			304,463.06	553,100.00	81.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,218.70	44,300.00	294.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	448.01	200.00	-55.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,071.03	500.00	-75.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	6,953.51	90,500.00	1201.5%
Communications		5900	156.10	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,847.35	135,500.00	550.0%
CAPITAL OUTLAY					
Land		6100	21,441.00	34,300.00	60.0%
Land Improvements		6170	9,787,525.69	11,039,300.00	12.8%
Buildings and Improvements of Buildings		6200	3,035,766.98	2,081,100.00	-31.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	82,701.67	16,000.00	-80.7%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,927,435.34	13,170,700.00	1.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,254,850.65	13,859,300.00	4.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	2,758,383.48	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,758,383.48	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	78,385.42	0.00	-100.0%
(c) TOTAL, SOURCES			78,385.42	0.00	-100.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,836,768.90	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	130,092.34	155,856.00	19.8%
5) TOTAL, REVENUES			130,092.34	155,856.00	19.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,332.53	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	337,291.41	71,018.00	-78.9%
6) Capital Outlay		6000-6999	346,207.16	149,126.00	-56.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			684,831.10	220,144.00	-67.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(554,738.76)	(64,288.00)	-88.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(554,738.76)	(64,288.00)	-88.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,560,483.33	3,005,744.57	-15.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,560,483.33	3,005,744.57	-15.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,560,483.33	3,005,744.57	-15.6%
2) Ending Balance, June 30 (E + F1e)			3,005,744.57	2,941,456.57	-2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			3,005,744.57	2,941,456.57	-2.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,042,760.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	26,170.57		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	140.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,069,070.90		
H. LIABILITIES					
1) Accounts Payable		9500	63,326.33		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			63,326.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,005,744.57		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction					
		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies					
		8631	0.00	0.00	0.0%
Interest					
		8660	15,298.76	25,856.00	69.0%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	111,288.58	130,000.00	16.8%
Other Local Revenue All Other Local Revenue					
		8699	3,505.00	0.00	-100.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			130,092.34	155,856.00	19.8%
TOTAL, REVENUES			130,092.34	155,856.00	19.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	206.88	0.00	-100.0%
Noncapitalized Equipment		4400	1,125.65	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,332.53	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	12,136.74	13,282.00	9.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	271.45	100.00	-63.2%
Professional/Consulting Services and Operating Expenditures		5800	324,840.04	57,636.00	-82.3%
Communications		5900	43.18	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			337,291.41	71,018.00	-78.9%
CAPITAL OUTLAY					
Land		6100	3,500.00	0.00	-100.0%
Land Improvements		6170	50,006.00	0.00	-100.0%
Buildings and Improvements of Buildings		6200	272,313.66	149,126.00	-45.2%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	20,387.50	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			346,207.16	149,126.00	-56.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			684,831.10	220,144.00	-67.9%

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

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Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,836.15	0.00	-100.0%
5) TOTAL, REVENUES			3,836.15	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,836.15	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,758,383.48	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,758,383.48)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,754,547.33)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,758,383.48	3,836.15	-99.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,758,383.48	3,836.15	-99.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,758,383.48	3,836.15	-99.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	3,836.15	3,836.15	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,832.43		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3.72		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,836.15		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,836.15		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,836.15	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,836.15	0.00	-100.0%
TOTAL, REVENUES			3,836.15	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,758,383.48	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,758,383.48	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,758,383.48)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	156.36	0.00	-100.0%
5) TOTAL, REVENUES			156.36	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			156.36	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			156.36	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	32,994.63	33,150.99	0.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,994.63	33,150.99	0.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,994.63	33,150.99	0.5%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	25,132.85	25,132.85	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	8,018.14	7,995.00	-0.3%
J.Wiens PTA - Shade Structure	0000	9780	8,018.14		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	23.14	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	33,118.25		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	32.74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			33,150.99		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			33,150.99		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	156.36	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156.36	0.00	-100.0%
TOTAL, REVENUES			156.36	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	202,684.12	197,883.00	-2.4%
4) Other Local Revenue		8600-8799	10,300,390.33	9,933,791.00	-3.6%
5) TOTAL, REVENUES			10,503,074.45	10,131,674.00	-3.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	10,202,833.86	10,125,134.00	-0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,202,833.86	10,125,134.00	-0.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			300,240.59	6,540.00	-97.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			300,240.59	6,540.00	-97.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	8,705,798.63	9,006,039.22	3.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,705,798.63	9,006,039.22	3.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,705,798.63	9,006,039.22	3.4%
2) Ending Balance, June 30 (E + F1e)			9,006,039.22	9,012,579.22	0.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			9,006,039.22	9,012,579.22	0.1%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	9,006,039.22		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			9,006,039.22		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			9,006,039.22		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	202,684.12	197,883.00	-2.4%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			202,684.12	197,883.00	-2.4%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,376,881.68	9,689,753.00	3.3%
Unsecured Roll		8612	200,157.87	244,038.00	21.9%
Prior Years' Taxes		8613	636,147.74	0.00	-100.0%
Supplemental Taxes		8614	62,142.57	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	25,060.47	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,300,390.33	9,933,791.00	-3.6%
TOTAL, REVENUES			10,503,074.45	10,131,674.00	-3.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	3,660,000.00	3,795,000.00	3.7%
Bond Interest and Other Service Charges		7434	6,542,833.86	6,330,134.00	-3.3%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			10,202,833.86	10,125,134.00	-0.8%
TOTAL, EXPENDITURES			10,202,833.86	10,125,134.00	-0.8%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,101,598.82	4,126,817.00	-41.9%
5) TOTAL, REVENUES			7,101,598.82	4,126,817.00	-41.9%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	64.00	0.00	-100.0%
3) Employee Benefits		3000-3999	7.15	0.00	-100.0%
4) Books and Supplies		4000-4999	18,539.16	20,000.00	7.9%
5) Services and Other Operating Expenses		5000-5999	6,779,441.61	4,525,072.00	-33.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			6,798,051.92	4,545,072.00	-33.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			303,546.90	(418,255.00)	-237.8%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	380,714.22	0.00	-100.0%
b) Transfers Out		7600-7629	165,159.92	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			215,554.30	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			519,101.20	(418,255.00)	-180.6%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	4,468,278.69	4,987,379.89	11.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,468,278.69	4,987,379.89	11.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			4,468,278.69	4,987,379.89	11.6%
2) Ending Net Assets/Position, June 30 (E + F1e)			4,987,379.89	4,569,124.89	-8.4%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	4,987,379.89	4,569,124.89	-8.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	6,558,413.41		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	210,735.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	10,138.75		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,005,873.78		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			10,785,160.94		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	5,794,297.22		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,483.83		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			5,797,781.05		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			4,987,379.89		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	49,419.16	49,800.00	0.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	6,698,055.16	4,077,017.00	-39.1%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	354,124.50	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,101,598.82	4,126,817.00	-41.9%
TOTAL, REVENUES			7,101,598.82	4,126,817.00	-41.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	64.00	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			64.00	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4.90	0.00	-100.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1.03	0.00	-100.0%
Workers' Compensation		3601-3602	1.12	0.00	-100.0%
OPEB, Allocated		3701-3702	0.10	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7.15	0.00	-100.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	18,539.16	20,000.00	7.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,539.16	20,000.00	7.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	559.25	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	64,854.00	67,849.00	4.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,714,028.36	4,457,223.00	-33.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,779,441.61	4,525,072.00	-33.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			6,798,051.92	4,545,072.00	-33.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	380,714.22	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			380,714.22	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	165,159.92	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			165,159.92	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			215,554.30	0.00	-100.0%

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			13,947.64	12,960.36	12,950.25	13,219.65
a. Kindergarten	1,487.54	1,488.25				
b. Grades One through Three	4,470.91	4,463.09				
c. Grades Four through Six	4,351.92	4,348.97				
d. Grades Seven and Eight	2,849.83	2,839.04				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	2.39	2.35				
g. Community Day School						
2. Special Education						
a. Special Day Class	608.72	615.33		580.00	580.00	608.68
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	21.96	21.48	21.48	21.28	21.28	21.28
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	13,793.27	13,778.51	13,969.12	13,561.64	13,551.53	13,849.61
HIGH SCHOOL						
4. General Education			6,563.59	6,141.25	6,135.25	6,264.11
a. Grades Nine through Twelve	5,693.88	5,639.96				
b. Continuation Education	438.29	430.24				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	8.37	9.57				
e. Community Day School						
5. Special Education						
a. Special Day Class	393.98	383.27		385.95	385.95	375.95
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	15.66	20.10	20.10	10.77	10.77	10.77
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	6,550.18	6,483.14	6,583.69	6,537.97	6,531.97	6,650.83
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	8.44	7.83	8.44	8.30	8.30	8.30
b. High School	48.85	45.74	48.85	51.63	51.63	51.63
8. Special Education						
a. Special Day Class - Elementary	3.27	3.44	3.27	3.43	3.43	3.43
b. Special Day Class - High School	5.82	5.77	5.82	7.08	7.08	7.08
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary	0.00	0.17	0.17			
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School	1.91	1.96	1.96	1.30	1.30	1.30
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	68.29	64.91	68.51	71.74	71.74	71.74
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	20,411.74	20,326.56	20,621.32	20,171.35	20,155.24	20,572.18
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities	0.00					
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	20,411.74	20,326.56	20,621.32	20,171.35	20,155.24	20,572.18
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters	490.31	488.49	490.31	544.18	544.18	544.18
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	490.31	488.49	490.31	544.18	544.18	544.18
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	24,500,136.00		24,500,136.00	900.00		24,501,036.00
Work in Progress	38,096,360.78	(26,211,947.78)	11,884,413.00	14,569,236.00		26,453,649.00
Total capital assets not being depreciated	62,596,496.78	(26,211,947.78)	36,384,549.00	14,570,136.00	0.00	50,954,685.00
Capital assets being depreciated:						
Land Improvements	81,588,651.85	9,911,370.15	91,500,022.00	856,423.56		92,356,445.56
Buildings	364,845,820.34	27,066,372.66	391,912,193.00			391,912,193.00
Equipment	15,959,942.75	575,251.25	16,535,194.00	4,755,287.23		21,290,481.23
Total capital assets being depreciated	462,394,414.94	37,552,994.06	499,947,409.00	5,611,710.79	0.00	505,559,119.79
Accumulated Depreciation for:						
Land Improvements	(16,488,681.47)		(16,488,681.47)	(4,729,311.08)		(21,217,992.55)
Buildings	(61,630,300.17)		(61,630,300.17)	(7,165,383.97)		(68,795,684.14)
Equipment	(10,461,631.05)		(10,461,631.05)	(1,105,652.65)		(11,567,283.70)
Total accumulated depreciation	(88,580,612.69)	0.00	(88,580,612.69)	(13,000,347.70)	0.00	(101,580,960.39)
Total capital assets being depreciated, net	373,813,802.25	37,552,994.06	411,366,796.31	(7,388,636.91)	0.00	403,978,159.40
Governmental activity capital assets, net	436,410,299.03	11,341,046.28	447,751,345.31	7,181,499.09	0.00	454,932,844.40
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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

FEDERAL PROGRAM NAME	Title I	Title I AARA	Ed Jobs	Spec. Ed.Lcl.Entit	Special Ed. Lcl. Ent. Private	Special Ed Loc Ent - AARA	Spec. Ed. Fed Preschool
FEDERAL CATALOG NUMBER	84.01	34.01	AARA	84.027	84.027	84.027	84.173
RESOURCE CODE	3010	3011	3205	3310	3311	3313	3315
REVENUE OBJECT	8290	8290	8290	8181	8181	8181	8182
LOCAL DESCRIPTION (if any)			Fund 06				
AWARD							
1. Prior Year Carryover	2,674,286.82	1,040.38	4,084,137.00			46,435.00	
2. a. Current Year Award	4,840,562.00		60,589.00	4,261,750.00	10,530.00		59,801.00
b. Transferability (NCLB)							
c. Other Adjustments	(41,095.58)						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	4,799,466.42	0.00	60,589.00	4,261,750.00	10,530.00	0.00	59,801.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	7,473,753.24	1,040.38	4,144,726.00	4,261,750.00	10,530.00	46,435.00	59,801.00
REVENUES							
5. Revenue Deferred from Prior Year		1,040.38	3,789,842.00				
6. Cash Received in Current Year	6,508,636.94			3,203,076.00		46,435.00	37,453.00
7. Contributed Matching Funds	308.02						
8. Total Available (sum lines 5, 6, & 7)	6,508,944.96	1,040.38	3,789,842.00	3,203,076.00	0.00	46,435.00	37,453.00
EXPENDITURES							
9. Donor-Authorized Expenditures	6,447,949.75	1,040.38	4,144,726.00	4,261,750.00	10,530.00	46,435.00	59,801.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	6,447,949.75	1,040.38	4,144,726.00	4,261,750.00	10,530.00	46,435.00	59,801.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	60,995.21	0.00	(354,884.00)	(1,058,674.00)	(10,530.00)	0.00	(22,348.00)
a. Deferred Revenue	60,995.21						
b. Accounts Payable							
c. Accounts Receivable			354,884.00	1,058,674.00	10,530.00		22,348.00
14. Unused Grant Award Calculation (line 4 minus line 9)	1,025,803.49	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	1,025,803.49						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	6,447,641.73	1,040.38	4,144,726.00	4,261,750.00	10,530.00	46,435.00	59,801.00

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

FEDERAL PROGRAM NAME	Spec. Ed. Lcl. Assist	Spec. Ed. MH	Spec. Ed. Pre-K	Voc Ed	Title II - Part A	Title II-Part A	Title II - Part D
FEDERAL CATALOG NUMBER	84.027A		84.173A	84.048	84.367	Admin Training	84.318
RESOURCE CODE	3320	3327	3345	3550	4035	4036	4045
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							PY. 1
AWARD							
1. Prior Year Carryover					17,169.14	3,092.31	9,520.23
2. a. Current Year Award	134,163.00	46,504.87	557.00	148,167.00	733,924.00	7,500.00	
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	134,163.00	46,504.87	557.00	148,167.00	733,924.00	7,500.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	134,163.00	46,504.87	557.00	148,167.00	751,093.14	10,592.31	9,520.23
REVENUES							
5. Revenue Deferred from Prior Year						3,092.31	
6. Cash Received in Current Year	86,695.00	0.00	509.00	10,081.09	751,093.14	7,500.00	9,520.23
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	86,695.00	0.00	509.00	10,081.09	751,093.14	10,592.31	9,520.23
EXPENDITURES							
9. Donor-Authorized Expenditures	134,163.00	46,504.87	557.00	134,554.72	751,093.14	4,279.50	9,520.23
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	134,163.00	46,504.87	557.00	134,554.72	751,093.14	4,279.50	9,520.23
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(47,468.00)	(46,504.87)	(48.00)	(124,473.63)	0.00	6,312.81	0.00
a. Deferred Revenue						6,312.81	
b. Accounts Payable							
c. Accounts Receivable	47,468.00	46,504.87	48.00	124,473.63			
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	13,612.28	0.00	6,312.81	0.00
15. If Carryover is allowed, enter line 14 amount here						6,312.81	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	134,163.00	46,504.87	557.00	134,554.72	751,093.14	4,279.50	9,520.23

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

FEDERAL PROGRAM NAME	Title V - IS	21st Century 10/11	21st Century 11/12	Title III	Title III	Title IX-Indian Ed	Title V - Charter Start Up - F09
FEDERAL CATALOG NUMBER	84.298A	84.287	84.287	84.365	84.365	84.06	84.282
RESOURCE CODE	4110	4124	4124	4201	4203	4510	4610
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)		Sch.171-4124-1	Sch.171-4124-0				Yr. 3 of 3
AWARD							
1. Prior Year Carryover	1,627.22	67,384.97		49,245.00	212,631.20		75,000.00
2. a. Current Year Award			131,371.00	53,000.00	362,905.00	12,781.00	125,000.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	0.00	0.00	131,371.00	53,000.00	362,905.00	12,781.00	125,000.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	1,627.22	67,384.97	131,371.00	102,245.00	575,536.20	12,781.00	200,000.00
REVENUES							
5. Revenue Deferred from Prior Year	1,627.22	1,699.47		24,623.00			
6. Cash Received in Current Year		59,305.89	65,685.50		329,454.20	6,637.59	126,180.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	1,627.22	61,005.36	65,685.50	24,623.00	329,454.20	6,637.59	126,180.00
EXPENDITURES							
9. Donor-Authorized Expenditures	1,627.22	61,005.36	54,023.29	51,226.45	274,633.11	12,781.00	200,000.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	1,627.22	61,005.36	54,023.29	51,226.45	274,633.11	12,781.00	200,000.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	0.00	11,662.21	(26,603.45)	54,821.09	(6,143.41)	(73,820.00)
a. Deferred Revenue			11,662.21		54,821.09		
b. Accounts Payable							
c. Accounts Receivable				26,603.45		6,143.41	73,820.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	6,379.61	77,347.71	51,018.55	300,903.09	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here			77,347.71	51,018.55	300,903.09		
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	1,627.22	61,005.36	54,023.29	51,226.45	274,633.11	12,781.00	200,000.00

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

FEDERAL PROGRAM NAME	BARR i-3 Innovation Project	HeadStart	HeadStart	Elementary Counseling	ED Jobs	TOTAL
FEDERAL CATALOG NUMBER		93.6	93.6		AARA	
RESOURCE CODE	4810	5210	5210	5810	3205	
REVENUE OBJECT	8290	8285	8285	8290	8290	
LOCAL DESCRIPTION (if any)		PY.1	11/12 - PY.0		Fund 09	
AWARD						
1. Prior Year Carryover	83,020.61	110,490.10			89,926.00	7,525,005.98
2. a. Current Year Award	200,000.00		1,059,587.00	396,405.00	1,334.00	12,646,430.87
b. Transferability (NCLB)						0.00
c. Other Adjustments						(41,095.58)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	200,000.00	0.00	1,059,587.00	396,405.00	1,334.00	12,605,335.29
3. Required Matching Funds/Other						0.00
4. Total Available Award (sum lines 1, 2d, & 3)	283,020.61	110,490.10	1,059,587.00	396,405.00	91,260.00	20,130,341.27
REVENUES						
5. Revenue Deferred from Prior Year					89,926.00	3,911,850.38
6. Cash Received in Current Year	73,222.66	110,490.10	744,854.99			12,176,830.33
7. Contributed Matching Funds						308.02
8. Total Available (sum lines 5, 6, & 7)	73,222.66	110,490.10	744,854.99	0.00	89,926.00	16,088,988.73
EXPENDITURES						
9. Donor-Authorized Expenditures	239,646.77	110,490.10	941,058.70	179,345.37	91,260.00	18,270,001.96
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	239,646.77	110,490.10	941,058.70	179,345.37	91,260.00	18,270,001.96
12. Amounts Included in Line 6 above for Prior Year Adjustments						0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(166,424.11)	0.00	(196,203.71)	(179,345.37)	(1,334.00)	(2,181,013.23)
a. Deferred Revenue						133,791.32
b. Accounts Payable						0.00
c. Accounts Receivable	166,424.11		196,203.71	179,345.37	1,334.00	2,314,804.55
14. Unused Grant Award Calculation (line 4 minus line 9)	43,373.84	0.00	118,528.30	217,059.63	0.00	1,860,339.31
15. If Carryover is allowed, enter line 14 amount here	43,373.84		118,528.30	217,059.63		1,840,347.42
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	239,646.77	110,490.10	941,058.70	179,345.37	91,260.00	18,269,693.94

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

STATE PROGRAM NAME	ASES	Workability	Special Ed Staff Development	Tupe 6-12	AG Incentive	First 5	Charter Facility Grant Program
RESOURCE CODE	6010	6520	6535	6690	7010	7905	6030
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)				YR. 3 of 4		Through Prop.10	Fund 9
AWARD							
1. a. Prior Year Carryover				324,602.28	10,439.53		
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	324,602.28	10,439.53	0.00	0.00
2. a. Current Year Award	2,545,402.00	75,090.00	8,653.00		21,146.00	325,000.00	233,910.20
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,545,402.00	75,090.00	8,653.00	0.00	21,146.00	325,000.00	233,910.20
3. Required Matching Funds/Other							97,636.62
4. Total Available Award (sum lines 1c, 2c, & 3)	2,545,402.00	75,090.00	8,653.00	324,602.28	31,585.53	325,000.00	331,546.82
REVENUES							
5. Revenue Deferred from Prior Year					10,439.53		
6. Cash Received in Current Year	2,290,861.80	56,318.00	5,997.00	187,076.32	21,146.00	243,750.00	86,100.00
7. Contributed Matching Funds							97,636.62
8. Total Available (sum lines 5, 6, & 7)	2,290,861.80	56,318.00	5,997.00	187,076.32	31,585.53	243,750.00	183,736.62
EXPENDITURES							
9. Donor-Authorized Expenditures	2,545,402.00	75,090.00	8,653.00	130,790.45	14,686.77	314,067.30	331,546.82
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,545,402.00	75,090.00	8,653.00	130,790.45	14,686.77	314,067.30	331,546.82
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(254,540.20)	(18,772.00)	(2,656.00)	56,285.87	16,898.76	(70,317.30)	(147,810.20)
a. Deferred Revenue				56,285.87			
b. Accounts Payable					16,898.76		
c. Accounts Receivable	254,540.20	18,772.00	2,656.00			70,317.30	147,810.20
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	193,811.83	16,898.76	10,932.70	0.00
15. If Carryover is allowed, enter line 14 amount here				193,811.83			
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,545,402.00	75,090.00	8,653.00	130,790.45	14,686.77	314,067.30	233,910.20

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

STATE PROGRAM NAME	Pre-K & Family Literacy	Pre-School	Pre-School	CSPP - RCOE	TOTAL
RESOURCE CODE	6050	6052	6055	6105	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)	Fund 12	Fund 12	Fund 12	Fund 12	
AWARD					
1. a. Prior Year Carryover					335,041.81
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	335,041.81
2. a. Current Year Award	204,133.00	7,500.00	647,549.00	425,479.68	4,493,862.88
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	204,133.00	7,500.00	647,549.00	425,479.68	4,493,862.88
3. Required Matching Funds/Other					97,636.62
4. Total Available Award (sum lines 1c, 2c, & 3)	204,133.00	7,500.00	647,549.00	425,479.68	4,926,541.31
REVENUES					
5. Revenue Deferred from Prior Year					10,439.53
6. Cash Received in Current Year	193,577.00	7,500.00	614,036.00	323,474.76	4,029,836.88
7. Contributed Matching Funds					97,636.62
8. Total Available (sum lines 5, 6, & 7)	193,577.00	7,500.00	614,036.00	323,474.76	4,137,913.03
EXPENDITURES					
9. Donor-Authorized Expenditures	204,133.00	7,500.00	647,549.00	425,479.68	4,704,898.02
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	204,133.00	7,500.00	647,549.00	425,479.68	4,704,898.02
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(10,556.00)	0.00	(33,513.00)	(102,004.92)	(566,984.99)
a. Deferred Revenue					56,285.87
b. Accounts Payable					16,898.76
c. Accounts Receivable	10,566.00		33,513.00	102,004.92	640,179.62
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	221,643.29
15. If Carryover is allowed, enter line 14 amount here					193,811.83
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	204,143.00	7,500.00	647,549.00	425,479.68	4,607,271.40

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

LOCAL PROGRAM NAME	First 5	Friday Night Live	State Farm	Workforce Investment	Azusa Pacific	Ed Tech Voucher	Ed Tech Voucher District
RESOURCE CODE	9007	9011	9012	9015	9028	9030	9031
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	Local Readiness		Env Grant			YR. 5 of 6	YR. 6 of 6
AWARD							
1. a. Prior Year Carryover			5,000.00		7,208.62	479,824.95	15,581.75
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	5,000.00	0.00	7,208.62	479,824.95	15,581.75
2. a. Current Year Award	354,063.00	753.78		12,000.00	1,600.00	2,275.11	28,508.10
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	354,063.00	753.78	0.00	12,000.00	1,600.00	2,275.11	28,508.10
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	354,063.00	753.78	5,000.00	12,000.00	8,808.62	482,100.06	44,089.85
REVENUES							
5. Revenue Deferred from Prior Year			5,000.00		7,208.62		
6. Cash Received in Current Year	266,608.00			7,586.80	1,600.00	225,051.17	44,089.85
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	266,608.00	0.00	5,000.00	7,586.80	8,808.62	225,051.17	44,089.85
EXPENDITURES							
9. Donor-Authorized Expenditures	346,776.75	753.78		12,000.00	6,233.12	358,751.17	44,089.85
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	346,776.75	753.78	0.00	12,000.00	6,233.12	358,751.17	44,089.85
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(80,168.75)	(753.78)	5,000.00	(4,413.20)	2,575.50	(133,700.00)	0.00
a. Deferred Revenue			5,000.00		2,575.50		
b. Accounts Payable							
c. Accounts Receivable	80,168.75	753.78		4,413.20		133,700.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	7,286.25	0.00	5,000.00	0.00	2,575.50	123,348.89	0.00
15. If Carryover is allowed, enter line 14 amount here			5,000.00		2,575.50	123,348.89	
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	346,776.75	753.78	0.00	12,000.00	6,233.12	358,751.17	44,089.85

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

LOCAL PROGRAM NAME	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Carryover	507,615.32
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	507,615.32
2. a. Current Year Award	399,199.99
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	399,199.99
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	906,815.31
REVENUES	
5. Revenue Deferred from Prior Year	12,208.62
6. Cash Received in Current Year	544,935.82
7. Contributed Matching Funds	0.00
8. Total Available (sum lines 5, 6, & 7)	557,144.44
EXPENDITURES	
9. Donor-Authorized Expenditures	768,604.67
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	768,604.67
12. Amounts Included in Line 6 above for Prior Year Adjustments	0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(211,460.23)
a. Deferred Revenue	7,575.50
b. Accounts Payable	0.00
c. Accounts Receivable	219,035.73
14. Unused Grant Award Calculation (line 4 minus line 9)	138,210.64
15. If Carryover is allowed, enter line 14 amount here	130,924.39
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	768,604.67

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

FEDERAL PROGRAM NAME	Fiscal Stabilization	Medical	PS. Child Nutrition	TOTAL
FEDERAL CATALOG NUMBER	84.394	93.788		
RESOURCE CODE	3200	5640	5320	
REVENUE OBJECT	8290	8290	8220	
LOCAL DESCRIPTION (if any)	AARA - Fund 6		F12	
AWARD				
1. Prior Year Restricted Ending Balance	464,716.78	1,908,040.66		2,372,757.44
2. a. Current Year Award		930,386.11	185,521.79	1,115,907.90
b. Other Adjustments	(1.00)			(1.00)
c. Adj Curr Yr Award (sum lines 2a & 2b)	(1.00)	930,386.11	185,521.79	1,115,906.90
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	464,715.78	2,838,426.77	185,521.79	3,488,664.34
REVENUES				
5. Cash Received in Current Year	(1.00)	926,974.40	162,849.92	1,089,823.32
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,411.71	22,671.87	26,083.58
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	3,411.71	22,671.87	26,083.58
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	(1.00)	930,386.11	185,521.79	1,115,906.90
EXPENDITURES				
10. Donor-Authorized Expenditures	464,715.78	1,813,427.72	185,521.79	2,463,665.29
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	464,715.78	1,813,427.72	185,521.79	2,463,665.29
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	0.00	1,024,999.05	0.00	1,024,999.05

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

STATE PROGRAM NAME	ELAP	Lottery - Restricted	Special Ed - Master Plan	Special Ed - Low Incidence Materials/Equip	Special Ed - Mental Health	EIA - LEP	EIA - SCE
RESOURCE CODE	6286	6300	6500	6501	6512	7090	7091
REVENUE OBJECT	8590	8560	8791	8590	8590	8311	8311
LOCAL DESCRIPTION (if any)	2009-10 PY.2	Fund 6	Fund 6		Fund 6		
AWARD							
1. a. Prior Year Restricted Ending Balance	53,863.86	588,641.83		100,151.08		1,136,973.93	
b. Restr Bal Transfers (Obj 8997)	201.00						
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	54,064.86	588,641.83	0.00	100,151.08	0.00	1,136,973.93	0.00
2. a. Current Year Award		564,472.32	13,391,353.83	51,140.00	848,356.00	2,481,877.00	
b. Other Adjustments		52,084.39	48,554.82				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	616,556.71	13,439,908.65	51,140.00	848,356.00	2,481,877.00	0.00
3. Required Matching Funds/Other			6,768,288.89		20,113.00	(401,174.96)	401,174.96
4. Total Available Award (sum lines 1c, 2c, & 3)	54,064.86	1,205,198.54	20,208,197.54	151,291.08	868,469.00	3,217,675.97	401,174.96
REVENUES							
5. Cash Received in Current Year		53,596.54	10,566,535.86	25,570.00	642,421.00	2,481,877.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	562,960.17	2,873,372.79	25,570.00	205,935.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	562,960.17	2,873,372.79	25,570.00	205,935.00	0.00	0.00
8. Contributed Matching Funds			6,768,288.89				
9. Total Available (sum lines 5, 7c, & 8)	0.00	616,556.71	20,208,197.54	51,140.00	848,356.00	2,481,877.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	54,064.86	224,189.37	20,208,197.54	39,478.89	87,084.99	1,783,508.26	401,174.96
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	54,064.86	224,189.37	20,208,197.54	39,478.89	87,084.99	1,783,508.26	401,174.96
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	981,009.17	0.00	111,812.19	781,384.01	1,434,167.71	0.00

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

STATE PROGRAM NAME	Transportation	Transportation	Routine Maintenance	Lottery - Restricted	Special Ed - Master Plan	Special Ed - Mental Health	PS Child Nutrition
RESOURCE CODE	7230	7240	8150	6300	6500	6512	5320
REVENUE OBJECT	8311	8311	8984	8560	8791	8590	8520
LOCAL DESCRIPTION (if any)	HTS	SD/OI		Fund 9	Fund 9	Fund 9	Fund 12
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00			11,749.46			
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	11,749.46	0.00	0.00	0.00
2. a. Current Year Award	1,030,170.00	501,645.00		11,622.70	308,876.00	20,113.00	13,419.46
b. Other Adjustments	7,651.00	3,726.00		1,464.85			
c. Adj Curr Yr Award (sum lines 2a & 2b)	1,037,821.00	505,371.00	0.00	13,087.55	308,876.00	20,113.00	13,419.46
3. Required Matching Funds/Other	5,341,707.92	5,399,137.36	3,635,774.91		(308,876.00)	(20,113.00)	
4. Total Available Award (sum lines 1c, 2c, & 3)	6,379,528.92	5,904,508.36	3,635,774.91	24,837.01	0.00	0.00	13,419.46
REVENUES							
5. Cash Received in Current Year	1,037,821.00	505,371.00		1,464.85	195,281.00	13,790.00	11,771.24
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	11,622.70	113,595.00	6,323.00	1,648.22
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	11,622.70	113,595.00	6,323.00	1,648.22
8. Contributed Matching Funds	5,341,707.92	5,399,137.36	3,635,774.91				
9. Total Available (sum lines 5, 7c, & 8)	6,379,528.92	5,904,508.36	3,635,774.91	13,087.55	308,876.00	20,113.00	13,419.46
EXPENDITURES							
10. Donor-Authorized Expenditures	6,379,528.92	5,904,508.36	3,635,774.91				13,419.46
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,379,528.92	5,904,508.36	3,635,774.91	0.00	0.00	0.00	13,419.46
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	0.00	24,837.01	0.00	0.00	0.00

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

STATE PROGRAM NAME	Preschool Reserve	TOTAL
RESOURCE CODE	6130	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)	Fund 12	
AWARD		
1. a. Prior Year Restricted Ending Balance	27,419.95	1,918,800.11
b. Restr Bal Transfers (Obj 8997)		201.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	27,419.95	1,919,001.11
2. a. Current Year Award		19,223,045.31
b. Other Adjustments		113,481.06
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	19,336,526.37
3. Required Matching Funds/Other	911.76	20,836,944.84
4. Total Available Award (sum lines 1c, 2c, & 3)	28,331.71	42,092,472.32
REVENUES		
5. Cash Received in Current Year	0.00	15,535,499.49
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,801,026.88
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	3,801,026.88
8. Contributed Matching Funds	911.76	21,145,820.84
9. Total Available (sum lines 5, 7c, & 8)	911.76	40,482,347.21
EXPENDITURES		
10. Donor-Authorized Expenditures		38,730,930.52
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	0.00	38,730,930.52
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	28,331.71	3,361,541.80

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

LOCAL PROGRAM NAME	Redevelopment	TOTAL
RESOURCE CODE	9986	
REVENUE OBJECT	8625	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Restricted Ending Balance	198,678.08	198,678.08
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	198,678.08	198,678.08
2. a. Current Year Award	2,671,644.14	2,671,644.14
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	2,671,644.14	2,671,644.14
3. Required Matching Funds/Other	1,193,712.23	1,193,712.23
4. Total Available Award (sum lines 1c, 2c, & 3)	4,064,034.45	4,064,034.45
REVENUES		
5. Cash Received in Current Year	1,546,888.93	1,546,888.93
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	1,124,755.21	1,124,755.21
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	1,124,755.21	1,124,755.21
8. Contributed Matching Funds	1,193,712.23	1,193,712.23
9. Total Available (sum lines 5, 7c, & 8)	3,865,356.37	3,865,356.37
EXPENDITURES		
10. Donor-Authorized Expenditures	4,064,034.45	4,064,034.45
11. Non Donor-Authorized Expenditures	0.00	0.00
12. Total Expenditures (line 10 plus line 11)	4,064,034.45	4,064,034.45
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	0.00	0.00

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	77,917,138.73	301	562,700.43	303	77,354,438.30	305	317,426.61		307	77,037,011.69	309
2000 - Classified Salaries	30,528,846.79	311	308,578.31	313	30,220,268.48	315	7,289,975.99		317	22,930,292.49	319
3000 - Employee Benefits (Excluding 3800)	33,675,374.89	321	443,937.63	323	33,231,437.26	325	2,497,771.24		327	30,733,666.02	329
4000 - Books, Supplies Equip Replace. (6500)	8,088,944.02	331	54,820.73	333	8,034,123.29	335	2,932,728.15		337	5,101,395.14	339
5000 - Services. . . & 7300 - Indirect Costs	17,858,482.68	341	923,243.95	343	16,935,238.73	345	1,997,385.61		347	14,937,853.12	349
TOTAL					165,775,506.06	365			TOTAL	150,740,218.46	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011.		1100	375
2. Salaries of Instructional Aides Per EC 41011.		2100	380
3. STRS.		3101 & 3102	382
4. PERS.		3201 & 3202	383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	385
7. Unemployment Insurance.		3501 & 3502	390
8. Workers' Compensation Insurance.		3601 & 3602	392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	393
10. Other Benefits (EC 22310).		3901 & 3902	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			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.			60.12%
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)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.12%
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).	150,740,218.46
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	171,980,000.00	0.00	171,980,000.00		3,660,000.00	168,320,000.00	3,795,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	56,246,685.00	(10.00)	56,246,675.00		1,325,665.00	54,921,010.00	1,410,665.00
Capital Leases Payable	3,722,466.00	(2.00)	3,722,464.00	945,509.00	717,187.00	3,950,786.00	824,767.00
Lease Revenue Bonds Payable	4,170,000.00		4,170,000.00		190,000.00	3,980,000.00	200,000.00
Other General Long-Term Debt	6,203,701.00	192,991.00	6,396,692.00	3,187,210.00	2,085,463.00	7,498,439.00	2,215,454.00
Net OPEB Obligation	7,161,712.00	3,510,426.00	10,672,138.00			10,672,138.00	787,619.00
Compensated Absences Payable	798,966.00		798,966.00	30,362.85		829,328.85	
Governmental activities long-term liabilities	250,283,530.00	3,703,405.00	253,986,935.00	4,163,081.85	7,978,315.00	250,171,701.85	9,233,505.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2010-11 Actual			2011-12 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	128,011,352.14		128,011,352.14			129,702,233.61
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	21,148.17		21,148.17			20,902.05
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)	20,411.74		20,411.74	20,171.35		20,171.35
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	490.31		490.31	544.18		544.18
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)		20,902.05				20,715.53
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)		20,902.05				20,715.53
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2011-12 Actual			2012-13 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	367,758.88		367,758.88	367,759.00		367,759.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	1,770.00		1,770.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	20,838,044.34		20,838,044.34	19,683,545.00		19,683,545.00
5. Unsecured Roll Taxes (Object 8042)	1,139,720.52		1,139,720.52	1,142,776.00		1,142,776.00
6. Prior Years' Taxes (Object 8043)	2,357,515.30		2,357,515.30	2,358,797.00		2,358,797.00
7. Supplemental Taxes (Object 8044)	172,571.33		172,571.33	124,005.00		124,005.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(4,687,891.39)		(4,687,891.39)	(1,541,560.00)		(1,541,560.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	3,144,035.10		3,144,035.10	2,222,750.00		2,222,750.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(350.00)		(350.00)	49.00		49.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	23,333,174.08	0.00	23,333,174.08	24,358,121.00	0.00	24,358,121.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	23,333,174.08	0.00	23,333,174.08	24,358,121.00	0.00	24,358,121.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			1,501,452.90			1,586,888.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			1,501,452.90			1,586,888.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	89,665,316.98		89,665,316.98	79,494,168.00		79,494,168.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(107,565.00)		(107,565.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		1,227,847.00	1,227,847.00		1,227,938.00	1,227,938.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**			0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**			0.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**			0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**			0.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**			0.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	2,308,270.00		2,308,270.00	2,324,945.00		2,324,945.00
33. Charter Schs. Categorical Block Grant (Object 8590)**			0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	3,594,276.00		3,594,276.00	3,313,674.00		3,313,674.00
35. Class Size Reduction, Grade 9 (Object 8590)**			0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	95,460,297.98	1,227,847.00	96,688,144.98	85,132,787.00	1,227,938.00	86,360,725.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	351,130.00		351,130.00	389,847.00		389,847.00
38. TOTAL STATE AID (Lines C36 plus C37)	95,811,427.98	1,227,847.00	97,039,274.98	85,522,634.00	1,227,938.00	86,750,572.00
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	182,053,602.58		182,053,602.58	166,207,420.00		166,207,420.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	173,978.61		173,978.61	215,000.00		215,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			128,011,352.14			129,702,233.61
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9884			0.9911
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			129,702,233.61			133,394,138.95
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			23,333,174.08			24,358,121.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			2,508,246.00			2,485,863.60
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			97,039,274.98			86,750,572.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			97,039,274.98			86,750,572.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			115,143.36			143,912.41
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			23,448,317.44			24,502,033.41
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)			97,039,274.98			86,750,572.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			23,448,317.44			
b. State Subventions (Line D8)			97,039,274.98			
c. Less: Excluded Appropriations (Line C23)			1,501,452.90			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			118,986,139.52			

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) 6,715,261.28
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) 137,897,812.50

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) 4.87%

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. 181,040.00

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)	7,349,559.89
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,074,689.06
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	74,333.00
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)	733,030.64
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)	974.00
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)	181,040.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	10,051,546.59
9. Carry-Forward Adjustment (Part IV, Line F)	524,359.18
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,575,905.77

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	102,422,793.51
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,649,387.12
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	19,206,956.64
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,837,445.72
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	68,165.53
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)	1,085,302.61
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)	58,774.30
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)	293,007.38
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)	14,318,933.32
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)	380,752.82
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)	181,040.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	524,324.59
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,423,361.46
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,437,870.21
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)	169,888,115.21

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)	5.92%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic/) (Line A10 divided by Line B18)	6.23%
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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>10,051,546.59</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,168,692.14)</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 (4.92%) times Part III, Line B18); zero if negative	<u>524,359.18</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.92%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.92%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>524,359.18</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</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>524,359.18</u>

Approved indirect cost rate: 4.92%
Highest rate used in any program: 4.92%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,145,586.88	302,362.87	4.92%
01	3011	991.59	48.79	4.92%
01	3310	4,061,904.31	199,845.69	4.92%
01	3311	10,036.22	493.78	4.92%
01	3313	393.18	19.34	4.92%
01	3315	56,996.76	2,804.24	4.92%
01	3320	127,871.71	6,291.29	4.92%
01	3345	530.88	26.12	4.92%
01	3550	121,733.50	5,989.29	4.92%
01	4035	715,874.18	35,218.96	4.92%
01	4045	9,073.81	446.42	4.92%
01	4110	1,550.91	76.31	4.92%
01	4124	109,634.63	5,394.02	4.92%
01	4201	48,824.29	2,402.16	4.92%
01	4203	269,248.15	5,384.96	2.00%
01	4510	12,181.66	599.34	4.92%
01	4810	228,409.05	11,237.72	4.92%
01	5210	978,606.32	41,384.99	4.23%
01	5640	1,723,017.33	84,772.45	4.92%
01	5810	170,935.35	8,410.02	4.92%
01	6010	2,426,040.80	119,361.20	4.92%
01	6286	51,529.61	2,535.25	4.92%
01	6520	71,568.81	3,521.19	4.92%
01	6535	8,247.24	405.76	4.92%
01	6690	124,657.31	6,133.14	4.92%
01	7090	1,113,062.84	33,391.88	3.00%
01	7091	389,490.25	11,684.71	3.00%
01	7230	5,847,148.41	287,691.56	4.92%
01	7240	4,021,972.15	197,879.75	4.92%
01	7810	300,442.70	13,624.60	4.53%
01	8150	3,008,224.94	147,688.00	4.91%
01	9010	987,689.23	15,934.51	1.61%
12	6050	194,560.62	9,572.38	4.92%
12	6052	7,148.30	351.70	4.92%
12	6055	617,183.57	30,365.43	4.92%
12	6105	405,527.72	19,951.96	4.92%
13	5310	8,437,870.21	405,009.42	4.80%

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	520,033.59		600,391.29	1,120,424.88
2. State Lottery Revenue	8560	2,668,713.75		629,644.26	3,298,358.01
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	(1,971,013.18)	1,971,013.18		0.00
6. Total Available (Sum Lines A1 through A5)		1,217,734.16	1,971,013.18	1,230,035.55	4,418,782.89
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	9,093.82	1,758,263.00		1,767,356.82
2. Classified Salaries:	2000-2999	6,878.93			6,878.93
3. Employee Benefits:	3000-3999	1,213.83	212,750.18		213,964.01
4. Books and Supplies	4000-4999	246,371.97		181,987.76	428,359.73
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	199,950.46			199,950.46
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			42,201.61	42,201.61
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)		463,509.01	1,971,013.18	224,189.37	2,658,711.56
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	754,225.15	0.00	1,005,846.18	1,760,071.33
D. COMMENTS:					
In-house printing services are used to duplicate instructional materials including student workbooks. The costs are charged to restricted lottery resource 6300 as a transfer of direct cost (object 5710).					

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

*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 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	179,492,550.79
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	20,548,145.46
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	68,160.11
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,696,623.53
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	5,288,580.01
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	548,143.30
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	790,295.43
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	306,594.84
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)				9,698,397.22
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	0.00
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)				149,246,008.11
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				149,246,008.11

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)		20,750.14
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)		20,750.14
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		20,750.14
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,192.53
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.)	142,556,536.99	6,806.61
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)	142,556,536.99	6,806.61
B. Required effort (Line A.2 times 90%)	128,300,883.29	6,125.95
C. Current year expenditures (Line I.G and Line II.F)	149,246,008.11	7,192.53
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	4,700,701.78
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	18,735.72
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)				18,735.72
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)				4,681,966.06

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)	149,246,008.11	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,192.53
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

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report

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	637,826.34	201,530.28	839,356.62	53,714.44		893,071.06
1110	Regular Education, K-12	79,989,768.63	32,464,211.92	112,453,980.55	7,196,467.55		119,650,448.10
3100	Alternative Schools	856.61	0.00	856.61	54.82		911.43
3200	Continuation Schools	3,199,659.11	651,262.89	3,850,922.00	246,438.90		4,097,360.90
3300	Independent Study Centers	2,196,017.42	630,916.88	2,826,934.30	180,909.03		3,007,843.33
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	87,617.00	0.00	87,617.00	5,607.03		93,224.03
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	132,133.13	0.00	132,133.13	8,455.83		140,588.96
4110	Regular Education, Adult	2,100.00	0.00	2,100.00	134.39		2,234.39
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	1,251,317.35	24,415.22	1,275,732.57	81,640.22		1,357,372.79
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	32,758,566.09	5,727,679.46	38,486,245.55	2,462,918.75		40,949,164.30
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	1,751,343.90	101,730.08	1,853,073.98	118,587.06		1,971,661.04
7150	Nonagency - Other	228,451.16	36,622.82	265,073.98	16,963.35		282,037.33
8100	Community Services	68,165.53	0.00	68,165.53	4,362.24		72,527.77
8500	Child Care and Development Services	0.00	176,679.62	176,679.62	11,306.57		187,986.19
Other Costs							
----	Food Services					39,108.52	39,108.52
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					146,984.24	146,984.24
----	Other Outgo					5,843,672.31	5,843,672.31
Other Funds	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		540,151.71	540,151.71	699,188.26		1,239,339.97
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(482,985.89)		(482,985.89)
----	Total General Fund and Charter Schools Funds Expenditures	122,303,822.27	40,555,200.88	162,859,023.15	10,603,762.55	6,029,765.07	179,492,550.77

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	409,423.04	52,982.42	51,606.98	73,038.68	42,715.30	0.00	0.00			8,059.92	0.00	637,826.34
1110	Regular Education, K-12	75,832,073.06	1,864,072.01	1,140,143.59	38,882.86	34,295.36	0.00	1,079,102.48			1,199.27	0.00	79,989,768.63
3100	Alternative Schools	856.61	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	856.61
3200	Continuation Schools	2,823,223.97	0.00	51,019.96	286,085.84	31,649.37	0.00	0.00			7,679.97	0.00	3,199,659.11
3300	Independent Study Centers	1,688,713.91	0.00	43,814.29	380,164.47	79,614.78	0.00	0.00			3,709.97	0.00	2,196,017.42
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	80,617.00	0.00	0.00	7,000.00	0.00	0.00	0.00			0.00	0.00	87,617.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	131,142.00	289.90	420.00	6.23	0.00	0.00	275.00			0.00	0.00	132,133.13
4110	Regular Education, Adult	0.00	0.00	0.00	2,100.00	0.00	0.00	0.00			0.00	0.00	2,100.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	770,745.41	330,878.51	16,165.80	19,694.58	113,833.05	0.00	0.00			0.00	0.00	1,251,317.35
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	22,434,565.64	1,012,705.05	1,738.00	12,394.77	3,876,050.05	5,359,718.60	4,809.19			26,404.79	30,180.00	32,758,566.09
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	578,261.07	93,167.17	96,970.15	167,121.27	23,882.46	0.00	777,294.31	0.00	0.00	14,647.47	0.00	1,751,343.90
7150	Nonagency - Other	208,074.86	13,152.76	875.19	81.79	6,260.63	0.00	0.00	0.00	0.78	5.15	0.00	228,451.16
8100	Community Services		0.00	0.00	0.00	0.00	0.00	0.00	68,165.53	0.00	0.00	0.00	68,165.53
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		104,957,696.57	3,367,247.82	1,402,753.96	986,570.49	4,208,301.00	5,359,718.60	1,861,480.98	68,165.53	0.78	61,706.54	30,180.00	122,303,822.27

* Functions 7100-7199 for goals 8100 and 8500

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocated Support Costs (AC)

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	55,951.56	145,578.72	0.00	201,530.28
1110	Regular Education, K-12	14,759,000.63	13,245,850.72	4,459,360.57	32,464,211.92
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	386,574.32	264,688.57	0.00	651,262.89
3300	Independent Study Centers	366,228.31	264,688.57	0.00	630,916.88
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	24,415.22	0.00	0.00	24,415.22
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	3,003,072.08	1,058,754.30	1,665,853.08	5,727,679.46
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	101,730.08	0.00	0.00	101,730.08
7150	Nonagency - Other	36,622.82	0.00	0.00	36,622.82
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	176,679.62	0.00	176,679.62
Other Funds					
--	Adult Education (Fund 11)		39,703.29		39,703.29
--	Child Development (Fund 12)	122,076.10	145,578.72	0.00	267,654.82
--	Cafeteria (Funds 13 and 61)		232,793.60		232,793.60
Total Allocated Support Costs		18,855,671.12	15,574,316.11	6,125,213.65	40,555,200.88

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

A. Central Administration Costs in General Fund and Charter Schools Funds		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	1,085,302.61
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	74,333.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	7,446,865.00
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	2,480,247.84
5	Total Central Administration Costs in General Fund and Charter Schools Funds	11,086,748.45
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	122,303,822.27
2	Total Allocated Costs (from Form PCR, Column 2, Total)	40,555,200.88
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	162,859,023.15
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	524,324.59
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,423,361.46
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	8,437,870.21
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	10,385,556.26
D. Total Direct Charged and Allocated Costs (B3 + C5)		173,244,579.41
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		6.40%

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Other Costs (OC)

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	39,108.52				39,108.52
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			146,984.24		146,984.24
Other Outgo (Objects 1000-7999)				5,843,672.31	5,843,672.31
Total Other Costs	39,108.52	0.00	146,984.24	5,843,672.31	6,029,765.07

Unaudited Actuals
2011-12
General Fund and Charter Schools Funds
Program Cost Report
Schedule of Allocation Factors (AF) for Support Costs

	----- Teacher Full-Time Equivalents -----				----- Classroom Units -----		Pupils Transported
	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)	509,859.19	2,134,618.06	11,248,337.60	4,962,856.28	15,222,769.29	351,546.82	6,125,213.65
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals Description							
0001 Pre-Kindergarten	2.75	2.75	2.75	2.75	11.00		
1110 Regular Education, K-12	725.40	725.40	725.40	725.40	974.30	15.00	1,392.00
3100 Alternative Schools							
3200 Continuation Schools	19.00	19.00	19.00	19.00	20.00		
3300 Independent Study Centers	18.00	18.00	18.00	18.00	20.00		
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	1.20	1.20	1.20	1.20			
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	147.60	147.60	147.60	147.60	80.00		520.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	5.00	5.00	5.00	5.00			
7150 Nonagency - Other	1.80	1.80	1.80	1.80			
8100 Community Services							
8500 Child Care and Development Services					13.35		
Other Funds Description							
-- Adult Education (Fund 11)					3.00		
-- Child Development (Fund 12)	6.00	6.00	6.00	6.00	11.00		
-- Cafeteria (Funds 13 & 61)					17.59		
C. Total Allocation Factors	926.75	926.75	926.75	926.75	1,150.24	15.00	1,912.00

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,358.80	6,502.80
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525		0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,501.80	6,714.80
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,501.80	6,714.80
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	138.90	143.40
c. Revenue Limit ADA	0033	20,621.32	20,572.18
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	136,939,999.72	141,088,124.88
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	136,939,999.72	141,088,124.88
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	108,727,620.98	109,664,977.71
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,909,893.00	1,253,464.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	388,636.00	280,464.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,521,257.00	973,000.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	110,248,877.98	110,637,977.71

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	20,189,489.00	22,135,322.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	472,391.00	22,750.00
28. Less: Charter Schools In-lieu Taxes	0595	429,449.00	476,440.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	20,232,431.00	21,681,632.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	90,016,446.98	88,956,345.71
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	351,130.00	389,847.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(9,072,331.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(351,130.00)	(9,462,178.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	89,665,316.98	79,494,167.71
43. Less: Revenue Limit State Apportionment Receipts	---	54,176,169.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	35,489,147.98	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	355,641.00	360,721.00
46. California High School Exit Exam	9002	613,104.00	613,195.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	259,102.00	259,102.00
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007	181,002.00	181,002.00

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				
01 GENERAL FUND								
Expenditure Detail	0.00	(104,351.08)	0.00	(482,985.89)				
Other Sources/Uses Detail					328,989.02	219,154.30		
Fund Reconciliation							542,026.41	4,118,483.02
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	95,358.51	0.00	0.00	0.00				
Other Sources/Uses Detail					3,600.00	328,989.00		
Fund Reconciliation							60,966.41	342,225.87
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,896.71	0.00	17,735.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	46.89
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	212,247.26	0.00	60,241.47	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							22,699.78	178,201.47
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(207,493.88)	405,009.42	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							31,908.58	21,033.88
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.02		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	2,071.03	0.00						
Other Sources/Uses Detail					2,758,383.48	0.00		
Fund Reconciliation							0.00	140.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	271.45	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							140.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	2,758,383.48		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA 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

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
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					380,714.22	165,159.92		
Fund Reconciliation							4,005,873.78	3,483.83
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	311,844.96	(311,844.96)	482,985.89	(482,985.89)	3,471,686.72	3,471,686.72	4,663,614.96	4,663,614.96

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	53.0	15.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	1,787.0	125.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	395.0	125.0
C. ENTER total number of miles driven to/from school	021/022	881,767.0	258,435.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combinator of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230 and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		5,803,097.03	2,363,498.54
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,360,269.72	1,031,198.71
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			
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)	003/004	25,111.80	484.44
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		72,552.66	59,938.24
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,603,479.85)	2,074.29
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		158,273.13	547,231.16
7. Communications (Object 5900)		22,070.82	10,030.99
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500 plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		69,743.18	911,728.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)	096/095	9,252.38	7,515.38
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)		5,916,890.87	4,933,699.75
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	5,916,890.87	4,933,699.75
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)		4,832,700.45	4,508,483.83
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.)		110,722.17	
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	1,194,912.59	425,215.92
K. Indirect Costs (Approved indirect cost rate of 4.92% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		287,679.67	197,881.01
L. Net Pupil Transportation Expense (Lines J and K)	100/101	1,482,592.26	623,096.93

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		1,482,592.26	623,096.93
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			43,633.63
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)		104,047.06	65,762.00
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)		104,047.06	109,395.63
G. Bus Operating Expense (Line A minus Line F)	110/111	1,378,545.20	513,701.30
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	1.563	1.988
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	771.430	4,109.610
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	43,633.63
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	104,047.06	65,762.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	1,482,592.26	623,096.93
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	327,713.45	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Pam Buckhout

Title: Director, Fiscal Services

Agency: Hemet USD

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Unaudited Actuals
2011-12 Unaudited Actuals
Technical Review Checks

Hemet Unified

Riverside 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

BALANCE-FDxRS - (F) - Adjusted Beginning Fund Balance plus Revenues minus Expenditures minus Assets plus Liabilities, must total zero by fund and resource, except for agency funds 76 and 95. PASSED

PY-EFB=CY-BFB - (F) - Prior year ending fund balance (preloaded from last year's unaudited actuals submission) must equal current year beginning fund balance (Object 9791). PASSED

PY-EFB=CY-BFB-RES - (F) - Prior year ending balance (preloaded from last year's unaudited actuals submission) must equal current year beginning balance (Object 9791), by fund and resource. PASSED

BALANCE-FDxRS-AGENCY - (F) - Assets (objects 9100-9499) minus Liabilities (objects 9500-9699) must total zero by fund and resource for agency funds 76 and 95. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (F) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (F) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (F) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

DUE-FROM=DUE-TO - (F) - Due from Other Funds (Object 9310) must equal Due to Other Funds (Object 9610). PASSED

PERS-REDUCTION - (F) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (F) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAFD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAFD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAFD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

CEFB=FD-EQUITY - (F) - Components of Ending Fund Balance/Net Assets (objects 9710-9790, 9796, and 9797) must agree with Fund Equity (Assets [objects 9100-9499] minus Liabilities [objects 9500-9699]). PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

AR-AP-POSITIVE - (F) - Accounts Receivable (Object 9200), Due from Other Funds (Object 9310), Accounts Payable (Object 9500), and Due to Other Funds (Object 9610) should have a positive balance by resource, by fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

CONSOLIDATED-ADM-BAL - (F) - Net expenditures and assets minus liabilities must equal zero for Resource 3155, NCLB: Consolidated Administrative Funds. PASSED

SUPPLEMENTAL CHECKS

BDGT-ADOPTION-PRVDED - (F) - In compliance with EC Section 42127(i), selection of a Budget Adoption Cycle must be provided. PASSED

NCMOE-ADA - (F) - If Form NCMOE is completed, ADA must be reported in Section II, Line E. PASSED

CORR-ADA - (F) - If Adults in Correctional Facilities ADA is reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) must be provided and Form CORR (Adults in Correctional Facilities) must be completed. PASSED

CORR-NO-ADA - (W) - If Adults in Correctional Facilities ADA is not reported in Form A, Line 17, general ledger data for Adults in Correctional Facilities (Resource 6015, Goal 4620) should not be reported. PASSED

DAY-NO-ADA - (W) - If Community Day Schools Annual ADA is not reported in Form A, Line 1g or 4e, general ledger data for Community Day Schools (Resource 2430) should not be reported. PASSED

ASSET-IMPORT - (W) - If capital asset amounts are imported/keyed (Function 8500, Facilities Acquisition and Construction, or objects 6XXX, Capital Outlay), then capital asset supplemental data (Form ASSET) should be provided. PASSED

DEBT-IMPORT - (F) - If long-term debt amounts are imported/keyed, the long-term debt supplemental data (Form DEBT) must be provided. PASSED

LOT-IMPORT - (F) - If lottery amounts are imported in resources 1100 and/or 6300, then the Lottery Report, Form L, must be completed and saved. PASSED

LOT-CONTRIB-IMPORT-A - (F) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental data for those contributions must be entered in Form L. PASSED

LOT-CONTRIB-IMPORT-B - (W) - If State Lottery revenue (Resource 1100) is contributed to other resources (Object 8980), supplemental expenditure data for those contributions should be entered in Form L. PASSED

NCMOE-IMPORT - (F) - If No Child Left Behind amounts are imported, then the No Child Left Behind Maintenance of Effort form, Form NCMOE, must be provided.

PASSED

TRAN-IMPORT - (W) - If Home-to-School and/or Special Education (Severely Disabled/Orthopedically Impaired) transportation amounts are imported in resources 7230 and/or 7240, the Annual Report of Pupil Transportation, Form TRAN, must be completed and saved.

PASSED

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RL.

PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RL (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RL.

PASSED

ADA-RL-COMPARISON - (F) - In Form A, Total Revenue Limit - K-12 ADA (Line 10) minus ADA from Necessary Small Schools (Line 11) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 24a), plus ADA for Revenue Limit Funded Charters (Line 25) should agree with the ADA reported in Form RL, Line 5c.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RL (unless Line 31 is zero).

PASSED

CURRENT-CALC-EXP - (O) - The Percent of Current Cost of Education Expended for Classroom Compensation (Line 15 in Form CEA) must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts under EC Section 41372, unless the district is exempt pursuant to EC Section 41374.

PASSED

IC-ADMIN-PLANT-SVCS - (W) - Percentage of plant services costs attributable to general administration should not be zero or exceed 25%.

PASSED

IC-PCT - (W) - The straight indirect cost percentage before the carry-forward adjustment (Form ICR, Part III, Line C) is between 2% and 9%.

PASSED

IC-POSITIVE - (W) - The indirect cost rate after the carry-forward adjustment (Form ICR, Part III, Line D) should be positive.

PASSED

IC-ADMIN-NOT-ZERO - (F) - Other General Administration costs (Part III, Line A1) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-NOT-ZERO - (W) - Board and Superintendent costs (Part III, Line B7) in Form ICR should not be zero.

PASSED

IC-BD-SUPT-VS-ADMIN - (W) - In Form ICR, the ratio of Board and Superintendent costs (Part III, Line B7) to Other General Administration costs (Part III, Line A1) should not be less than 5%. PASSED

IC-EXCEEDS-LEA-RATE - (W) - The indirect cost rate used in one or more programs (Form ICR, Exhibit A - Rate Used) should not exceed the LEA's approved indirect cost rate. PASSED

TRAN-PUPIL-DATA - (F) - If miles or pupils transported data have been reported in Form TRAN, Schedule I, Line B1 and/or Line C, then costs must be reported in Schedule III, Line K. PASSED

TRAN-NO-PUPIL-DATA - (F) - If costs are reported in Form TRAN, Schedule III, Line K, then the applicable pupil transportation data must be reported in Schedule I. PASSED

TRAN-COST-PER-MILE - (W) - The calculated cost per mile in Form TRAN, Schedule III, Line H1, should not exceed \$12. PASSED

TRAN-COST-PER-PUPIL - (W) - The calculated cost per pupil in Form TRAN, Schedule III, Line H2, should not exceed \$6,500 for Home-to-School or \$12,500 for Severely Disabled/Orthopedically Impaired (SD/OI) transportation. PASSED

PCRAF-UNDISTRIBUTED - (F) - Allocation factors must be entered in Form PCRAF for support functions with costs in undistributed goals (goals 0000 and 9000). PASSED

PCR-ALLOC-NO-DIRECT - (W) - In forms PCR/PCRAF, costs should normally only be allocated to goals that have direct costs. PASSED

PCR-GF-EXPENDITURES - (F) - Total Costs by Program in Form PCR, Column 6 should agree with total expenditures (objects 1000-7999) in funds 01, 09, and 62. PASSED

ASSET-ACCUM-DEPR-NEG - (F) - In Form ASSET, accumulated depreciation for governmental and business-type activities must be zero or negative. PASSED

ASSET-PY-BAL - (F) - If capital asset ending balances were included in the prior year unaudited actuals, the Schedule of Capital Assets (Form ASSET) must be provided. PASSED

DEBT-ACTIVITY - (O) - If long-term debt exists, there should be activity entered in the Schedule of Long-Term Liabilities (Form DEBT) for each type of debt. PASSED

DEBT-POSITIVE - (F) - In Form DEBT, long-term liability ending balances must be positive. PASSED

DEBT-PY-BAL - (F) - If long-term liability ending balances were included in the prior year unaudited actuals data, the Schedule of Long-Term Liabilities (Form DEBT) must be provided. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RL) must be provided. PASSED

UNAUDIT-CERT-PROVIDE - (F) - Unaudited Actual Certification (Form CA) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form A) must be provided. PASSED

CEA-PROVIDE - (F) - Current Expense Formula/Minimum Classroom Compensation data (Form CEA) must be provided. PASSED

ICR-PROVIDE - (F) - Indirect Cost Rate Worksheet (Form ICR) must be provided. PASSED

GANN-PROVIDE - (F) - Appropriations Limit Calculations supplemental data (Form GANN) must be provided. PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.