

San Bernardino City Unified

2011-2012

UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

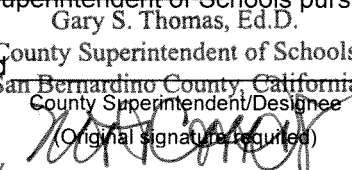
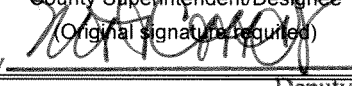
2011-12 UNAUDITED ACTUAL FINANCIAL REPORT. This report was prepared in accordance with Education Code Section 41010 and is hereby approved and filed by the governing board of the school district pursuant to Education Code Section 42100.

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

Date of Meeting: Sep 11, 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 of Schools
San Bernardino County, California
County Superintendent/Designee
(Original signature required)
By 
Deputy

Date: 10/12/12

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

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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)

FINAL-ORIGINAL

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	245,918,188.80	8,719,948.16	254,638,136.96	244,812,398.83	8,894,804.87	253,707,203.70	-0.4%
2) Federal Revenue		8100-8299	387,452.49	76,735,793.20	77,123,245.69	2,015,000.00	65,221,979.00	67,236,979.00	-12.8%
3) Other State Revenue		8300-8599	63,443,552.23	69,514,909.44	132,958,461.67	61,865,823.00	66,555,776.00	128,421,599.00	-3.4%
4) Other Local Revenue		8600-8799	3,361,327.45	6,621,023.93	9,982,351.38	2,751,207.39	1,932,433.00	4,683,640.39	-53.1%
5) TOTAL, REVENUES			313,110,520.97	161,591,674.73	474,702,195.70	311,444,429.22	142,604,992.87	454,049,422.09	-4.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	151,115,128.89	71,118,783.47	222,233,912.36	152,877,434.86	61,066,230.39	213,943,665.25	-3.7%
2) Classified Salaries		2000-2999	43,438,255.82	22,838,812.75	66,277,068.57	43,661,095.09	25,022,949.78	68,684,044.87	3.6%
3) Employee Benefits		3000-3999	59,236,590.05	28,787,845.82	88,024,435.87	68,417,672.22	28,447,741.37	96,865,413.59	10.0%
4) Books and Supplies		4000-4999	6,361,322.46	16,567,901.49	22,929,223.95	12,553,848.73	11,652,177.67	24,206,026.40	5.6%
5) Services and Other Operating Expenditures		5000-5999	28,145,032.73	37,357,011.87	65,502,044.60	29,291,162.09	40,951,363.74	70,242,525.83	7.2%
6) Capital Outlay		6000-6999	3,232,800.66	695,567.52	3,928,368.18	4,440,653.34	174,191.34	4,614,844.68	17.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	7,793.74	0.00	7,793.74	525,000.00	0.00	525,000.00	6636.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(5,782,466.24)	4,628,009.97	(1,154,456.27)	(7,660,261.21)	6,100,021.21	(1,560,240.00)	35.1%
9) TOTAL, EXPENDITURES			285,754,458.11	181,993,932.89	467,748,391.00	304,106,605.12	173,414,675.50	477,521,280.62	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			27,356,062.86	(20,402,258.16)	6,953,804.70	7,337,824.10	(30,809,682.63)	(23,471,858.53)	-437.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	227,431.11	687.94	228,119.05	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	607,507.68	18,605.23	626,112.91	190,950.00	0.00	190,950.00	-69.5%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(20,050,857.35)	20,050,857.35	0.00	(28,733,367.63)	28,733,367.63	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,430,933.92)	20,032,940.06	(397,993.86)	(28,924,317.63)	28,733,367.63	(190,950.00)	-52.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,925,128.94	(369,318.10)	6,555,810.84	(21,586,493.53)	(2,076,315.00)	(23,662,808.53)	-460.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,331,648.65	17,752,422.98	54,084,071.63	43,256,777.59	17,383,104.88	60,639,882.47	12.1%
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)			36,331,648.65	17,752,422.98	54,084,071.63	43,256,777.59	17,383,104.88	60,639,882.47	12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,331,648.65	17,752,422.98	54,084,071.63	43,256,777.59	17,383,104.88	60,639,882.47	12.1%
2) Ending Balance, June 30 (E + F1e)			43,256,777.59	17,383,104.88	60,639,882.47	21,670,284.06	15,306,789.88	36,977,073.94	-39.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	211,000.00	0.00	211,000.00	0.0%
Stores		9712	560,940.33	0.00	560,940.33	500,000.00	0.00	500,000.00	-10.9%
Prepaid Expenditures		9713	49,636.98	0.00	49,636.98	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	17,383,104.88	17,383,104.88	0.00	15,306,789.88	15,306,789.88	-11.9%
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	0.00	0.00	0.00	295,558.55	0.00	295,558.55	New
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,720,000.00	0.00	9,720,000.00	9,560,000.00	0.00	9,560,000.00	-1.6%
Unassigned/Unappropriated Amount		9790	32,715,200.28	0.00	32,715,200.28	11,103,725.51	0.00	11,103,725.51	-66.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	40,522,490.01	7,826,377.54	48,348,867.55				
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	211,000.00	0.00	211,000.00				
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	110,662,499.91	26,313,510.88	136,976,010.79				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	1,918,954.20	0.00	1,918,954.20				
6) Stores		9320	560,940.33	0.00	560,940.33				
7) Prepaid Expenditures		9330	49,636.98	0.00	49,636.98				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			153,925,521.43	34,139,888.42	188,065,409.85				
H. LIABILITIES									
1) Accounts Payable		9500	27,292,146.84	14,473,999.61	41,766,146.45				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	83,372,902.23	0.00	83,372,902.23				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	3,694.77	2,282,783.93	2,286,478.70				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			110,668,743.84	16,756,783.54	127,425,527.38				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			43,256,777.59	17,383,104.88	60,639,882.47				

			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)	
Description	Resource Codes	Object Codes							
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	240,153,065.88	0.00	240,153,065.88	239,307,902.16	0.00	239,307,902.16	-0.4%
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	(1,148,713.00)	0.00	(1,148,713.00)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	312,945.02	0.00	312,945.02	307,001.00	0.00	307,001.00	-1.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	22,094,836.24	0.00	22,094,836.24	22,554,125.00	0.00	22,554,125.00	2.1%
Unsecured Roll Taxes		8042	1,153,937.97	0.00	1,153,937.97	936,186.00	0.00	936,186.00	-18.9%
Prior Years' Taxes		8043	322,632.32	0.00	322,632.32	0.00	0.00	0.00	-100.0%
Supplemental Taxes		8044	289,537.14	0.00	289,537.14	272,536.00	0.00	272,536.00	-5.9%
Education Revenue Augmentation Fund (ERAF)		8045	(8,661,891.97)	0.00	(8,661,891.97)	(8,661,892.00)	0.00	(8,661,892.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	766,030.80	0.00	766,030.80	163,167.36	0.00	163,167.36	-78.7%
Penalties and Interest from Delinquent Taxes		8048	58,128.84	0.00	58,128.84	0.00	0.00	0.00	-100.0%
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			255,340,509.24	0.00	255,340,509.24	254,879,025.52	0.00	254,879,025.52	-0.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(8,719,948.16)		(8,719,948.16)	(8,894,804.87)		(8,894,804.87)	2.0%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		95,834.87	95,834.87		378,915.87	378,915.87	295.4%
Special Education ADA Transfer	6500	8091		8,624,113.29	8,624,113.29		8,515,889.00	8,515,889.00	-1.3%
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	335,354.05	0.00	335,354.05	85,192.00	0.00	85,192.00	-74.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(1,037,726.33)	0.00	(1,037,726.33)	(1,257,013.82)	0.00	(1,257,013.82)	21.1%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			245,918,188.80	8,719,948.16	254,638,136.96	244,812,398.83	8,894,804.87	253,707,203.70	-0.4%
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	11,673,284.45	11,673,284.45	0.00	9,765,977.00	9,765,977.00	-16.3%
Special Education Discretionary Grants		8182	0.00	770,140.22	770,140.22	0.00	717,135.00	717,135.00	-6.9%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	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		29,439,448.03	29,439,448.03		20,786,703.00	20,786,703.00	-29.4%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		27,405,468.44	27,405,468.44		26,651,983.00	26,651,983.00	-2.7%
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		3,577,287.78	3,577,287.78		3,650,402.00	3,650,402.00	2.0%
NCLB: Title III, Immigrant Educator Program	4201	8290		117,054.65	117,054.65		95,800.00	95,800.00	-18.2%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		2,148,813.53	2,148,813.53		1,858,874.00	1,858,874.00	-13.5%
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		574,560.00	574,560.00		601,210.00	601,210.00	4.6%
Safe and Drug Free Schools	3700-3799	8290		43,102.42	43,102.42		0.00	0.00	-100.0%
Other Federal Revenue	All Other	8290	387,452.49	986,633.68	1,374,086.17	2,015,000.00	1,093,895.00	3,108,895.00	126.3%
TOTAL, FEDERAL REVENUE			387,452.49	76,735,793.20	77,123,245.69	2,015,000.00	65,221,979.00	67,236,979.00	-12.8%
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		24,989,721.00	24,989,721.00		24,980,120.00	24,980,120.00	0.0%
Prior Years	6500	8319		21,814.00	21,814.00		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		738,842.00	738,842.00		738,781.00	738,781.00	0.0%
Economic Impact Aid	7090-7091	8311		13,575,911.00	13,575,911.00		12,898,895.00	12,898,895.00	-5.0%
Spec. Ed. Transportation	7240	8311		2,895,176.00	2,895,176.00		2,895,117.00	2,895,117.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	53,263.00	470,528.00	523,791.00	102,316.00	470,528.00	572,844.00	9.4%
All Other State Apportionments - Prior Years	All Other	8319	26,842.00	26,992.00	53,834.00	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	12,959,709.00	0.00	12,959,709.00	12,579,966.00	0.00	12,579,966.00	-2.9%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	261,793.00	0.00	261,793.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	6,405,149.27	1,530,563.16	7,935,712.43	6,224,451.00	1,234,273.00	7,458,724.00	-6.0%
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		8,222,534.00	8,222,534.00		8,222,534.00	8,222,534.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		14,006,800.00	14,006,800.00		12,376,100.00	12,376,100.00	-11.6%
All Other State Revenue	All Other	8590	43,736,795.96	3,036,028.28	46,772,824.24	42,959,090.00	2,739,428.00	45,698,518.00	-2.3%
TOTAL, OTHER STATE REVENUE			63,443,552.23	69,514,909.44	132,958,461.67	61,865,823.00	66,555,776.00	128,421,599.00	-3.4%

			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)	
Description	Resource Codes	Object Codes							
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	2,259,104.61	2,259,104.61	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	113,388.35	0.00	113,388.35	101,600.00	0.00	101,600.00	-10.4%
Interest		8660	(19,265.46)	0.00	(19,265.46)	40,000.00	0.00	40,000.00	-307.6%
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	198,079.01	0.00	198,079.01	165,369.00	0.00	165,369.00	-16.5%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	1,702,674.60	1,702,674.60	0.00	1,770,308.00	1,770,308.00	4.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	18,750.00	0.00	18,750.00	109,309.39	0.00	109,309.39	483.0%
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	3,050,375.55	2,659,244.72	5,709,620.27	2,334,929.00	162,125.00	2,497,054.00	-56.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,361,327.45	6,621,023.93	9,982,351.38	2,751,207.39	1,932,433.00	4,683,640.39	-53.1%
TOTAL, REVENUES			313,110,520.97	161,591,674.73	474,702,195.70	311,444,429.22	142,604,992.87	454,049,422.09	-4.4%

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)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	123,570,058.51	51,224,655.33	174,794,713.84	126,182,844.37	41,986,943.63	168,169,788.00	-3.8%
Certificated Pupil Support Salaries		1200	11,550,242.37	7,096,763.64	18,647,006.01	11,405,440.49	6,153,669.00	17,559,109.49	-5.8%
Certificated Supervisors' and Administrators' Salaries		1300	13,919,830.67	4,382,669.36	18,302,500.03	13,584,161.00	4,603,439.00	18,187,600.00	-0.6%
Other Certificated Salaries		1900	2,074,997.34	8,414,695.14	10,489,692.48	1,704,989.00	8,322,178.76	10,027,167.76	-4.4%
TOTAL, CERTIFICATED SALARIES			151,115,128.89	71,118,783.47	222,233,912.36	152,877,434.86	61,066,230.39	213,943,665.25	-3.7%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	1,666,718.31	8,693,934.24	10,360,652.55	1,749,766.97	10,634,376.76	12,384,143.73	19.5%
Classified Support Salaries		2200	15,535,303.98	5,770,407.41	21,305,711.39	14,737,465.49	6,299,244.11	21,036,709.60	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	4,017,271.89	1,142,158.96	5,159,430.85	3,640,926.07	1,068,143.00	4,709,069.07	-8.7%
Clerical, Technical and Office Salaries		2400	19,959,346.15	4,886,663.87	24,846,010.02	21,031,060.19	4,924,686.94	25,955,747.13	4.5%
Other Classified Salaries		2900	2,259,615.49	2,345,648.27	4,605,263.76	2,501,876.37	2,096,498.97	4,598,375.34	-0.1%
TOTAL, CLASSIFIED SALARIES			43,438,255.82	22,838,812.75	66,277,068.57	43,661,095.09	25,022,949.78	68,684,044.87	3.6%
EMPLOYEE BENEFITS									
STRS		3101-3102	12,198,195.36	5,669,496.36	17,867,691.72	12,589,811.12	4,705,747.15	17,295,558.27	-3.2%
PERS		3201-3202	5,108,858.02	2,473,531.08	7,582,389.10	5,539,117.73	2,755,091.03	8,294,208.76	9.4%
OASDI/Medicare/Alternative		3301-3302	5,306,009.69	2,730,208.31	8,036,218.00	5,446,887.96	2,737,085.17	8,183,973.13	1.8%
Health and Welfare Benefits		3401-3402	29,595,721.07	12,998,313.88	42,594,034.95	31,224,681.72	14,135,799.00	45,360,480.72	6.5%
Unemployment Insurance		3501-3502	3,258,603.51	1,544,665.91	4,803,269.42	2,434,135.37	910,282.02	3,344,417.39	-30.4%
Workers' Compensation		3601-3602	0.00	0.00	0.00	2,966,378.52	1,246,634.31	4,213,012.83	New
OPEB, Allocated		3701-3702	694,189.00	394,085.81	1,088,274.81	1,973,849.43	816,128.28	2,789,977.71	156.4%
OPEB, Active Employees		3751-3752	1,174,053.78	558,483.02	1,732,536.80	2,324,740.66	990,530.93	3,315,271.59	91.4%
PERS Reduction		3801-3802	65,134.62	140,662.45	205,797.07	(196,154.29)	150,443.48	(45,710.81)	-122.2%
Other Employee Benefits		3901-3902	1,835,825.00	2,278,399.00	4,114,224.00	4,114,224.00	0.00	4,114,224.00	0.0%
TOTAL, EMPLOYEE BENEFITS			59,236,590.05	28,787,845.82	88,024,435.87	68,417,672.22	28,447,741.37	96,865,413.59	10.0%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	268,298.38	684,444.36	952,742.74	2,388,043.00	1,205,863.00	3,593,906.00	277.2%
Books and Other Reference Materials		4200	490,500.66	827,910.93	1,318,411.59	762,676.11	570,828.79	1,333,504.90	1.1%
Materials and Supplies		4300	4,530,901.81	8,152,182.93	12,683,084.74	8,466,689.37	8,601,485.98	17,068,175.35	34.6%
Noncapitalized Equipment		4400	1,071,621.61	6,903,363.27	7,974,984.88	936,440.25	1,273,999.90	2,210,440.15	-72.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,361,322.46	16,567,901.49	22,929,223.95	12,553,848.73	11,652,177.67	24,206,026.40	5.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	3,817,544.88	28,812,350.20	32,629,895.08	4,338,419.13	31,035,806.98	35,374,226.11	8.4%
Travel and Conferences		5200	512,955.63	906,671.42	1,419,627.05	580,146.61	1,156,746.25	1,736,892.86	22.3%
Dues and Memberships		5300	102,733.47	4,004.00	106,737.47	129,905.01	3,051.00	132,956.01	24.6%
Insurance		5400 - 5450	2,044,922.50	0.00	2,044,922.50	2,143,617.00	0.00	2,143,617.00	4.8%
Operations and Housekeeping Services		5500	10,716,060.62	11,974.90	10,728,035.52	12,612,519.00	11,250.00	12,623,769.00	17.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,645,474.08	1,090,907.49	3,736,381.57	2,468,324.68	1,135,292.49	3,603,617.17	-3.6%
Transfers of Direct Costs		5710	(768,977.63)	768,977.63	0.00	(551,716.89)	551,716.89	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,850.07)	(743,296.91)	(824,146.98)	(56,115.33)	(14,831.02)	(70,946.35)	-91.4%
Professional/Consulting Services and Operating Expenditures		5800	6,524,755.03	6,411,872.18	12,936,627.21	4,672,530.08	6,963,375.15	11,635,905.23	-10.1%
Communications		5900	2,630,414.22	93,550.96	2,723,965.18	2,953,532.80	108,956.00	3,062,488.80	12.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,145,032.73	37,357,011.87	65,502,044.60	29,291,162.09	40,951,363.74	70,242,525.83	7.2%

			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)	
Description	Resource Codes	Object Codes							
CAPITAL OUTLAY									
Land		6100	512.49	0.00	512.49	550.00	0.00	550.00	7.3%
Land Improvements		6170	0.00	144,533.85	144,533.85	7,306.00	0.00	7,306.00	-94.9%
Buildings and Improvements of Buildings		6200	2,277,851.91	40,693.10	2,318,545.01	1,314,200.34	32,486.00	1,346,686.34	-41.9%
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	849,843.40	496,225.32	1,346,068.72	2,948,033.00	127,705.34	3,075,738.34	128.5%
Equipment Replacement		6500	104,592.86	14,115.25	118,708.11	170,564.00	14,000.00	184,564.00	55.5%
TOTAL, CAPITAL OUTLAY			3,232,800.66	695,567.52	3,928,368.18	4,440,653.34	174,191.34	4,614,844.68	17.5%
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	18,340.00	0.00	18,340.00	0.00	0.00	0.00	-100.0%
Tuition, Excess Costs, and/or Deficit Payments									
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	(10,546.26)	0.00	(10,546.26)	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	525,000.00	0.00	525,000.00	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			7,793.74	0.00	7,793.74	525,000.00	0.00	525,000.00	6636.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(4,628,009.97)	4,628,009.97	0.00	(6,100,021.21)	6,100,021.21	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,154,456.27)	0.00	(1,154,456.27)	(1,560,240.00)	0.00	(1,560,240.00)	35.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(5,782,466.24)	4,628,009.97	(1,154,456.27)	(7,660,261.21)	6,100,021.21	(1,560,240.00)	35.1%
TOTAL, EXPENDITURES			285,754,458.11	181,993,932.89	467,748,391.00	304,106,605.12	173,414,675.50	477,521,280.62	2.1%

			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)	
Description	Resource Codes	Object Codes							
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund	8912		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	8914		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919		227,431.11	687.94	228,119.05	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			227,431.11	687.94	228,119.05	0.00	0.00	0.00	-100.0%
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		607,507.68	18,605.23	626,112.91	190,950.00	0.00	190,950.00	-69.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			607,507.68	18,605.23	626,112.91	190,950.00	0.00	190,950.00	-69.5%
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		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	8973		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs	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		(20,050,857.35)	20,050,857.35	0.00	(28,733,367.63)	28,733,367.63	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			(20,050,857.35)	20,050,857.35	0.00	(28,733,367.63)	28,733,367.63	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(20,430,933.92)	20,032,940.06	(397,993.86)	(28,924,317.63)	28,733,367.63	(190,950.00)	-52.0%

			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)	
Description	Function Codes	Object Codes							
A. REVENUES									
1) Revenue Limit Sources		8010-8099	245,918,188.80	8,719,948.16	254,638,136.96	244,812,398.83	8,894,804.87	253,707,203.70	-0.3%
2) Federal Revenue		8100-8299	387,452.49	76,735,793.20	77,123,245.69	2,015,000.00	65,221,979.00	67,236,979.00	-12.8%
3) Other State Revenue		8300-8599	63,443,552.23	69,514,909.44	132,958,461.67	61,865,823.00	66,555,776.00	128,421,599.00	-3.4%
4) Other Local Revenue		8600-8799	3,361,327.45	6,621,023.93	9,982,351.38	2,751,207.39	1,932,433.00	4,683,640.39	-53.8%
5) TOTAL, REVENUES			313,110,520.97	161,591,674.73	474,702,195.70	311,444,429.22	142,604,992.87	454,049,422.09	-4.3%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		166,889,791.07	110,925,817.36	277,815,608.43	180,386,050.81	101,561,863.33	281,947,914.14	1.5%
2) Instruction - Related Services	2000-2999		39,140,293.25	29,926,978.63	69,067,271.88	40,067,450.62	30,749,173.91	70,816,624.53	2.5%
3) Pupil Services	3000-3999		22,172,067.70	24,505,094.63	46,677,162.33	23,215,878.61	24,868,336.57	48,084,215.18	3.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		436,430.39	92,556.51	528,986.90	488,802.10	117,707.00	606,509.10	14.7%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.09	0.00	0.09	New
7) General Administration	7000-7999		18,336,236.67	7,061,345.44	25,397,582.11	19,880,735.00	6,183,016.21	26,063,751.21	2.6%
8) Plant Services	8000-8999		38,771,845.29	9,482,140.32	48,253,985.61	39,542,687.89	9,934,578.48	49,477,266.37	2.5%
9) Other Outgo	9000-9999	Except 7600-7699	7,793.74	0.00	7,793.74	525,000.00	0.00	525,000.00	6636.2%
10) TOTAL, EXPENDITURES			285,754,458.11	181,993,932.89	467,748,391.00	304,106,605.12	173,414,675.50	477,521,280.62	2.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)									
			27,356,062.86	(20,402,258.16)	6,953,804.70	7,337,824.10	(30,809,682.63)	(23,471,858.53)	-437.5%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In	8900-8929		227,431.11	687.94	228,119.05	0.00	0.00	0.00	-100.0%
b) Transfers Out	7600-7629		607,507.68	18,605.23	626,112.91	190,950.00	0.00	190,950.00	-69.5%
2) Other Sources/Uses									
a) Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980-8999		(20,050,857.35)	20,050,857.35	0.00	(28,733,367.63)	28,733,367.63	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,430,933.92)	20,032,940.06	(397,993.86)	(28,924,317.63)	28,733,367.63	(190,950.00)	-52.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			6,925,128.94	(369,318.10)	6,555,810.84	(21,586,493.53)	(2,076,315.00)	(23,662,808.53)	-460.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	36,331,648.65	17,752,422.98	54,084,071.63	43,256,777.59	17,383,104.88	60,639,882.47	12.1%
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)			36,331,648.65	17,752,422.98	54,084,071.63	43,256,777.59	17,383,104.88	60,639,882.47	12.1%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,331,648.65	17,752,422.98	54,084,071.63	43,256,777.59	17,383,104.88	60,639,882.47	12.1%
2) Ending Balance, June 30 (E + F1e)			43,256,777.59	17,383,104.88	60,639,882.47	21,670,284.06	15,306,789.88	36,977,073.94	-39.0%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	211,000.00	0.00	211,000.00	211,000.00	0.00	211,000.00	0.0%
Stores		9712	560,940.33	0.00	560,940.33	500,000.00	0.00	500,000.00	-10.9%
Prepaid Expenditures		9713	49,636.98	0.00	49,636.98	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	17,383,104.88	17,383,104.88	0.00	15,306,789.88	15,306,789.88	-11.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.00	295,558.55	0.00	295,558.55	New
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	9,720,000.00	0.00	9,720,000.00	9,560,000.00	0.00	9,560,000.00	-1.6%
Unassigned/Unappropriated Amount		9790	32,715,200.28	0.00	32,715,200.28	11,103,725.51	0.00	11,103,725.51	-66.1%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	73,099.64	73,099.64
6286	English Language Acquisition Program, Teacher Training & Student	307,901.83	307,901.83
6510	Special Ed: Early Ed Individuals with Exceptional Needs (Infant Prog	455,869.99	455,869.99
6512	Special Ed: Mental Health Services	2,077,548.92	2,077,548.92
7090	Economic Impact Aid (EIA)	6,993,479.55	6,013,164.55
7400	Quality Education Investment Act	4,657,842.49	3,571,842.49
9010	Other Restricted Local	2,817,362.46	2,807,362.46
Total, Restricted Balance		17,383,104.88	15,306,789.88

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	649,949.00	649,949.00	0.0%
3) Other State Revenue		8300-8599	9,000.00	732,674.80	8040.8%
4) Other Local Revenue		8600-8799	413,030.84	13,200.00	-96.8%
5) TOTAL, REVENUES			1,071,979.84	1,395,823.80	30.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	608,783.73	493,464.00	-18.9%
2) Classified Salaries		2000-2999	121,509.85	0.00	-100.0%
3) Employee Benefits		3000-3999	237,723.42	172,314.00	-27.5%
4) Books and Supplies		4000-4999	16,703.80	728,301.80	4260.1%
5) Services and Other Operating Expenditures		5000-5999	66,057.97	1,744.00	-97.4%
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	11,817.57	0.00	-100.0%
9) TOTAL, EXPENDITURES			1,062,596.34	1,395,823.80	31.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,383.50	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	90,000.00	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			(90,000.00)	0.00	-100.0%

Description			2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Resource Codes	Object Codes				
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,616.50)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited	9791		116,924.12	36,307.62	-68.9%
b) Audit Adjustments	9793		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,924.12	36,307.62	-68.9%
d) Other Restatements	9795		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,924.12	36,307.62	-68.9%
2) Ending Balance, June 30 (E + F1e)			36,307.62	36,307.62	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	9740		26.51	26.51	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		36,281.11	36,281.11	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	632,273.48		
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	364,732.62		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	26.51		
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			997,032.61		
H. LIABILITIES					
1) Accounts Payable		9500	34,735.05		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	77,104.91		
4) Current Loans		9640			
5) Deferred Revenue		9650	848,885.03		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			960,724.99		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			36,307.62		

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	649,949.00	649,949.00	0.0%
TOTAL, FEDERAL REVENUE			649,949.00	649,949.00	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	9,000.00	732,674.80	8040.8%
TOTAL, OTHER STATE REVENUE			9,000.00	732,674.80	8040.8%

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	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	413,030.84	13,200.00	-96.8%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			413,030.84	13,200.00	-96.8%
TOTAL, REVENUES			1,071,979.84	1,395,823.80	30.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	608,783.73	493,464.00	-18.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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			608,783.73	493,464.00	-18.9%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	121,509.85	0.00	-100.0%
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			121,509.85	0.00	-100.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	42,386.47	40,710.80	-4.0%
PERS		3201-3202	18,532.90	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	20,256.24	7,155.25	-64.7%
Health and Welfare Benefits		3401-3402	133,372.42	101,505.00	-23.9%
Unemployment Insurance		3501-3502	11,627.93	5,428.12	-53.3%
Workers' Compensation		3601-3602	0.00	7,451.32	New
OPEB, Allocated		3701-3702	3,236.44	4,107.38	26.9%
OPEB, Active Employees		3751-3752	6,072.98	5,956.13	-1.9%
PERS Reduction		3801-3802	2,238.04	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			237,723.42	172,314.00	-27.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	1,853.28	50,635.00	2632.2%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	13,961.27	619,157.80	4334.8%
Noncapitalized Equipment		4400	889.25	58,509.00	6479.6%
TOTAL, BOOKS AND SUPPLIES			16,703.80	728,301.80	4260.1%

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	1,040.81	0.00	-100.0%
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	245.77	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,369.15	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	57,093.54	1,744.00	-96.9%
Communications		5900	308.70	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			66,057.97	1,744.00	-97.4%
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	11,817.57	0.00	-100.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,817.57	0.00	-100.0%
TOTAL, EXPENDITURES			1,062,596.34	1,395,823.80	31.4%

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	90,000.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			90,000.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from 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)			(90,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	649,949.00	649,949.00	0.0%
3) Other State Revenue		8300-8599	9,000.00	732,674.80	8040.8%
4) Other Local Revenue		8600-8799	413,030.84	13,200.00	-96.8%
5) TOTAL, REVENUES			1,071,979.84	1,395,823.80	30.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,050,778.77	1,395,823.80	32.8%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		11,817.57	0.00	-100.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,062,596.34	1,395,823.80	31.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			9,383.50	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	90,000.00	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			(90,000.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(80,616.50)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	116,924.12	36,307.62	-68.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			116,924.12	36,307.62	-68.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			116,924.12	36,307.62	-68.9%
2) Ending Balance, June 30 (E + F1e)			36,307.62	36,307.62	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		9740	26.51	26.51	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	36,281.11	36,281.11	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
9010	Other Restricted Local	26.51	26.51
Total, Restricted Balance		26.51	26.51

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	774,020.21	984,497.61	27.2%
3) Other State Revenue		8300-8599	6,621,244.44	6,462,728.39	-2.4%
4) Other Local Revenue		8600-8799	232,543.82	105,160.00	-54.8%
5) TOTAL, REVENUES			7,627,808.47	7,552,386.00	-1.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,458,457.08	2,509,404.56	2.1%
2) Classified Salaries		2000-2999	2,298,114.55	2,333,979.78	1.6%
3) Employee Benefits		3000-3999	1,719,197.97	2,088,785.13	21.5%
4) Books and Supplies		4000-4999	516,795.76	370,374.53	-28.3%
5) Services and Other Operating Expenditures		5000-5999	221,846.33	100,600.00	-54.7%
6) Capital Outlay		6000-6999	16,114.96	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	185,250.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	254,876.98	340,192.00	33.5%
9) TOTAL, EXPENDITURES			7,670,653.63	7,743,336.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(42,845.16)	(190,950.00)	345.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	474,421.68	190,950.00	-59.8%
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			474,421.68	190,950.00	-59.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			431,576.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,015.44	455,591.96	1797.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,015.44	455,591.96	1797.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,015.44	455,591.96	1797.1%
2) Ending Balance, June 30 (E + F1e)			455,591.96	455,591.96	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		9740	453,962.00	453,962.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,629.96	1,629.96	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	1,002,232.35		
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	47,053.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	541,734.01		
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			1,591,019.79		
H. LIABILITIES					
1) Accounts Payable		9500	847,279.96		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	281,523.60		
4) Current Loans		9640			
5) Deferred Revenue		9650	6,624.27		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,135,427.83		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			455,591.96		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	774,020.21	984,497.61	27.2%
TOTAL, FEDERAL REVENUE			774,020.21	984,497.61	27.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	6,603,766.00	6,442,728.39	-2.4%
All Other State Revenue	All Other	8590	17,478.44	20,000.00	14.4%
TOTAL, OTHER STATE REVENUE			6,621,244.44	6,462,728.39	-2.4%
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	5,576.66	5,100.00	-8.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	182,982.16	100,000.00	-45.3%
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	43,985.00	60.00	-99.9%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			232,543.82	105,160.00	-54.8%
TOTAL, REVENUES			7,627,808.47	7,552,386.00	-1.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	2,089,779.01	2,135,402.04	2.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	247,058.76	247,059.00	0.0%
Other Certificated Salaries		1900	121,619.31	126,943.52	4.4%
TOTAL, CERTIFICATED SALARIES			2,458,457.08	2,509,404.56	2.1%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	1,134,771.54	1,149,705.53	1.3%
Classified Support Salaries		2200	98,047.65	87,438.65	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	485,974.78	448,095.04	-7.8%
Other Classified Salaries		2900	579,320.58	648,740.56	12.0%
TOTAL, CLASSIFIED SALARIES			2,298,114.55	2,333,979.78	1.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	192,074.64	207,021.00	7.8%
PERS		3201-3202	246,089.59	262,980.20	6.9%
OASDI/Medicare/Alternative		3301-3302	203,185.17	214,924.50	5.8%
Health and Welfare Benefits		3401-3402	919,466.17	1,144,377.62	24.5%
Unemployment Insurance		3501-3502	72,772.09	62,415.59	-14.2%
Workers' Compensation		3601-3602	0.00	72,621.64	New
OPEB, Allocated		3701-3702	18,943.31	44,633.48	135.6%
OPEB, Active Employees		3751-3752	39,482.06	58,161.29	47.3%
PERS Reduction		3801-3802	27,184.94	21,649.81	-20.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,719,197.97	2,088,785.13	21.5%
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	384,077.48	364,374.53	-5.1%
Noncapitalized Equipment		4400	132,718.28	6,000.00	-95.5%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			516,795.76	370,374.53	-28.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	(3,395.00)	0.00	-100.0%
Travel and Conferences		5200	15,578.73	12,800.00	-17.8%
Dues and Memberships		5300	600.00	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,657.90	700.00	-98.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,883.57	12,500.00	14.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	111,344.84	54,500.00	-51.1%
Professional/Consulting Services and Operating Expenditures		5800	23,663.31	10,000.00	-57.7%
Communications		5900	22,512.98	10,100.00	-55.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			221,846.33	100,600.00	-54.7%
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	6,114.96	0.00	-100.0%
Equipment		6400	10,000.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			16,114.96	0.00	-100.0%
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	185,250.00	0.00	-100.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			185,250.00	0.00	-100.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	254,876.98	340,192.00	33.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			254,876.98	340,192.00	33.5%
TOTAL, EXPENDITURES			7,670,653.63	7,743,336.00	0.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	474,421.68	190,950.00	-59.8%
(a) TOTAL, INTERFUND TRANSFERS IN			474,421.68	190,950.00	-59.8%
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)			474,421.68	190,950.00	-59.8%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	774,020.21	984,497.61	27.2%
3) Other State Revenue		8300-8599	6,621,244.44	6,462,728.39	-2.4%
4) Other Local Revenue		8600-8799	232,543.82	105,160.00	-54.8%
5) TOTAL, REVENUES			7,627,808.47	7,552,386.00	-1.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		409,375.23	309,540.46	-24.4%
3) Pupil Services	3000-3999		29,193.08	0.00	-100.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		6,561,872.17	6,941,955.89	5.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		254,876.98	340,192.00	33.5%
8) Plant Services	8000-8999		230,086.17	151,647.65	-34.1%
9) Other Outgo	9000-9999	Except 7600-7699	185,250.00	0.00	-100.0%
10) TOTAL, EXPENDITURES			7,670,653.63	7,743,336.00	0.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(42,845.16)	(190,950.00)	345.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	474,421.68	190,950.00	-59.8%
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			474,421.68	190,950.00	-59.8%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			431,576.52	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	24,015.44	455,591.96	1797.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,015.44	455,591.96	1797.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,015.44	455,591.96	1797.1%
2) Ending Balance, June 30 (E + F1e)			455,591.96	455,591.96	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		9740	453,962.00	453,962.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,629.96	1,629.96	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
6130	Child Development: Center-Based Reserve Account	453,082.00	453,082.00
6140	Child Development: Child Care Facilities Revolving Fund	880.00	880.00
Total, Restricted Balance		453,962.00	453,962.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.01	0.00	-100.0%
5) TOTAL, REVENUES			0.01	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)			0.01	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	0.01	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			(0.01)	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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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		

			2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	0.01	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.01	0.00	-100.0%
TOTAL, REVENUES			0.01	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	0.00	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	0.01	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.01	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)			(0.01)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.01	0.00	-100.0%
5) TOTAL, REVENUES			0.01	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.01	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	0.01	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			(0.01)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	177,640.76	125,859.76	-29.1%
5) TOTAL, REVENUES			177,640.76	125,859.76	-29.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	130,125.98	147,850.00	13.6%
3) Employee Benefits		3000-3999	41,661.01	34,173.00	-18.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	352,125.27	2,837,849.58	705.9%
6) Capital Outlay		6000-6999	632,592.91	28,122,946.90	4345.7%
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			1,156,505.17	31,142,819.48	2592.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(978,864.41)	(31,016,959.72)	3068.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,058,765.76	0.00	-100.0%
b) Transfers Out		7600-7629	2,702,632.40	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			356,133.36	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)			(622,731.05)	(31,016,959.72)	4880.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,939,329.31	37,316,598.26	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,939,329.31	37,316,598.26	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,939,329.31	37,316,598.26	-1.6%
2) Ending Balance, June 30 (E + F1e)			37,316,598.26	6,299,638.54	-83.1%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	37,316,598.26	6,299,638.54	-83.1%
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	34,741,298.24		
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	221,444.54		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	3,215,742.15		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			38,178,484.93		
H. LIABILITIES					
1) Accounts Payable		9500	848,372.58		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	13,514.09		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			861,886.67		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			37,316,598.26		

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	177,640.76	125,859.76	-29.1%
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			177,640.76	125,859.76	-29.1%
TOTAL, REVENUES			177,640.76	125,859.76	-29.1%

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	73,539.11	74,007.00	0.6%
Clerical, Technical and Office Salaries		2400	56,586.87	73,843.00	30.5%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			130,125.98	147,850.00	13.6%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	14,070.13	16,559.00	17.7%
OASDI/Medicare/Alternative		3301-3302	9,679.13	11,311.00	16.9%
Health and Welfare Benefits		3401-3402	13,411.23	0.00	-100.0%
Unemployment Insurance		3501-3502	1,938.08	2,380.00	22.8%
Workers' Compensation		3601-3602	176.46	2,233.00	1165.4%
OPEB, Allocated		3701-3702	553.06	0.00	-100.0%
OPEB, Active Employees		3751-3752	613.78	0.00	-100.0%
PERS Reduction		3801-3802	1,219.14	1,690.00	38.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,661.01	34,173.00	-18.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	474.90	471.00	-0.8%
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	80,690.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	270,960.37	2,837,378.58	947.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			352,125.27	2,837,849.58	705.9%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	355,898.94	304,970.00	-14.3%
Buildings and Improvements of Buildings		6200	210,273.80	27,817,976.90	13129.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	66,420.17	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			632,592.91	28,122,946.90	4345.7%
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			1,156,505.17	31,142,819.48	2592.8%

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	3,058,765.76	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,058,765.76	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,702,632.40	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,702,632.40	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 of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			356,133.36	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	177,640.76	125,859.76	-29.1%
5) TOTAL, REVENUES			177,640.76	125,859.76	-29.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,146,337.39	31,142,819.48	2616.7%
9) Other Outgo	9000-9999	Except 7600-7699	10,167.78	0.00	-100.0%
10) TOTAL, EXPENDITURES			1,156,505.17	31,142,819.48	2592.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(978,864.41)	(31,016,959.72)	3068.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,058,765.76	0.00	-100.0%
b) Transfers Out		7600-7629	2,702,632.40	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			356,133.36	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(622,731.05)	(31,016,959.72)	4880.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	37,939,329.31	37,316,598.26	-1.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			37,939,329.31	37,316,598.26	-1.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			37,939,329.31	37,316,598.26	-1.6%
2) Ending Balance, June 30 (E + F1e)			37,316,598.26	6,299,638.54	-83.1%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	37,316,598.26	6,299,638.54	-83.1%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,223,081.22	2,045,055.96	-8.0%
5) TOTAL, REVENUES			2,223,081.22	2,045,055.96	-8.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	102,239.30	176,186.00	72.3%
3) Employee Benefits		3000-3999	34,003.83	40,723.00	19.8%
4) Books and Supplies		4000-4999	3,970.70	7,000.00	76.3%
5) Services and Other Operating Expenditures		5000-5999	77,471.28	262,636.00	239.0%
6) Capital Outlay		6000-6999	265,142.70	15,748,072.08	5839.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.02	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			482,827.83	16,234,617.08	3262.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,740,253.39	(14,189,561.12)	-915.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	267,415.60	0.00	-100.0%
b) Transfers Out		7600-7629	445,224.48	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			(177,808.88)	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)			1,562,444.51	(14,189,561.12)	-1008.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,920,778.66	15,483,223.17	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,920,778.66	15,483,223.17	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,920,778.66	15,483,223.17	11.2%
2) Ending Balance, June 30 (E + F1e)			15,483,223.17	1,293,662.05	-91.6%
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	15,483,223.17	1,293,662.05	-91.6%
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	5,112,954.49		
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	66,072.92		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	10,523,461.02		
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			15,702,488.43		
H. LIABILITIES					
1) Accounts Payable		9500	21,013.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	198,251.79		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			219,265.26		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			15,483,223.17		

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	71,739.14	45,055.96	-37.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	2,151,165.62	2,000,000.00	-7.0%
Other Local Revenue All Other Local Revenue		8699	176.46	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,223,081.22	2,045,055.96	-8.0%
TOTAL, REVENUES			2,223,081.22	2,045,055.96	-8.0%

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	42,385.87	82,177.00	93.9%
Clerical, Technical and Office Salaries		2400	59,853.43	94,009.00	57.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			102,239.30	176,186.00	72.3%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	11,252.54	19,733.00	75.4%
OASDI/Medicare/Alternative		3301-3302	7,657.70	13,479.00	76.0%
Health and Welfare Benefits		3401-3402	10,869.55	0.00	-100.0%
Unemployment Insurance		3501-3502	1,744.67	2,837.00	62.6%
Workers' Compensation		3601-3602	0.00	2,660.00	New
OPEB, Allocated		3701-3702	461.13	0.00	-100.0%
OPEB, Active Employees		3751-3752	545.59	0.00	-100.0%
PERS Reduction		3801-3802	1,472.65	2,014.00	36.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,003.83	40,723.00	19.8%
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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,970.70	7,000.00	76.3%
TOTAL, BOOKS AND SUPPLIES			3,970.70	7,000.00	76.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	246.45	236.00	-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	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	77,224.83	262,400.00	239.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			77,471.28	262,636.00	239.0%
CAPITAL OUTLAY					
Land		6100	1,254.79	0.00	-100.0%
Land Improvements		6170	0.00	280,000.00	New
Buildings and Improvements of Buildings		6200	263,887.91	15,468,072.08	5761.6%
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			265,142.70	15,748,072.08	5839.5%
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	0.02	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.02	0.00	-100.0%
TOTAL, EXPENDITURES			482,827.83	16,234,617.08	3262.4%

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	267,415.60	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			267,415.60	0.00	-100.0%
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	445,224.48	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			445,224.48	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			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)			(177,808.88)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,223,081.22	2,045,055.96	-8.0%
5) TOTAL, REVENUES			2,223,081.22	2,045,055.96	-8.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		482,827.81	16,234,617.08	3262.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.02	0.00	-100.0%
10) TOTAL, EXPENDITURES			482,827.83	16,234,617.08	3262.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			1,740,253.39	(14,189,561.12)	-915.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	267,415.60	0.00	-100.0%
b) Transfers Out		7600-7629	445,224.48	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			(177,808.88)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,562,444.51	(14,189,561.12)	-1008.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	13,920,778.66	15,483,223.17	11.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,920,778.66	15,483,223.17	11.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,920,778.66	15,483,223.17	11.2%
2) Ending Balance, June 30 (E + F1e)			15,483,223.17	1,293,662.05	-91.6%
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	15,483,223.17	1,293,662.05	-91.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
9010	Other Restricted Local	15,483,223.17	1,293,662.05
Total, Restricted Balance		15,483,223.17	1,293,662.05

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	68,742,593.00	17,519,175.00	-74.5%
4) Other Local Revenue		8600-8799	932,013.87	662,666.22	-28.9%
5) TOTAL, REVENUES			69,674,606.87	18,181,841.22	-73.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	270,969.59	388,973.00	43.5%
3) Employee Benefits		3000-3999	95,618.76	89,903.00	-6.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,217,365.82	3,753,679.49	-11.0%
6) Capital Outlay		6000-6999	82,390,635.89	138,047,520.78	67.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			86,974,590.06	142,280,076.27	63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,299,983.19)	(124,098,235.05)	617.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,098,951.43	0.00	-100.0%
b) Transfers Out		7600-7629	5,346,676.48	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			(247,725.05)	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)			(17,547,708.24)	(124,098,235.05)	607.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,441,609.99	125,893,901.75	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,441,609.99	125,893,901.75	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,441,609.99	125,893,901.75	-12.2%
2) Ending Balance, June 30 (E + F1e)			125,893,901.75	1,795,666.70	-98.6%
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	125,893,901.75	1,795,666.70	-98.6%
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	70,309,058.85		
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	188,859.91		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	70,129,724.78		
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			140,627,643.54		
H. LIABILITIES					
1) Accounts Payable		9500	12,456,861.35		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,276,880.44		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			14,733,741.79		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			125,893,901.75		

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	68,742,593.00	17,519,175.00	-74.5%
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			68,742,593.00	17,519,175.00	-74.5%
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	815,714.24	662,666.22	-18.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	116,299.63	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			932,013.87	662,666.22	-28.9%
TOTAL, REVENUES			69,674,606.87	18,181,841.22	-73.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	108,445.49	155,204.00	43.1%
Clerical, Technical and Office Salaries		2400	162,524.10	233,769.00	43.8%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			270,969.59	388,973.00	43.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	29,509.46	43,565.00	47.6%
OASDI/Medicare/Alternative		3301-3302	20,335.66	29,756.00	46.3%
Health and Welfare Benefits		3401-3402	35,081.44	0.00	-100.0%
Unemployment Insurance		3501-3502	4,311.08	6,262.00	45.3%
Workers' Compensation		3601-3602	0.00	5,874.00	New
OPEB, Allocated		3701-3702	1,201.74	0.00	-100.0%
OPEB, Active Employees		3751-3752	1,613.94	0.00	-100.0%
PERS Reduction		3801-3802	3,565.44	4,446.00	24.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			95,618.76	89,903.00	-6.0%
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	697.73	0.00	-100.0%
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	414,933.89	356,725.00	-14.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	768,168.00	175,742.00	-77.1%
Professional/Consulting Services and Operating Expenditures		5800	3,033,566.20	3,221,212.49	6.2%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,217,365.82	3,753,679.49	-11.0%
CAPITAL OUTLAY					
Land		6100	939,239.94	3,630,047.07	286.5%
Land Improvements		6170	4,540,558.64	3,019,835.00	-33.5%
Buildings and Improvements of Buildings		6200	71,692,822.96	125,264,580.71	74.7%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	5,218,014.35	6,133,058.00	17.5%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			82,390,635.89	138,047,520.78	67.6%
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			86,974,590.06	142,280,076.27	63.6%

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	210,210.33	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	4,888,741.10	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,098,951.43	0.00	-100.0%
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	5,346,676.48	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			5,346,676.48	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)			(247,725.05)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	68,742,593.00	17,519,175.00	-74.5%
4) Other Local Revenue		8600-8799	932,013.87	662,666.22	-28.9%
5) TOTAL, REVENUES			69,674,606.87	18,181,841.22	-73.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		86,974,590.06	142,280,076.27	63.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			86,974,590.06	142,280,076.27	63.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(17,299,983.19)	(124,098,235.05)	617.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	5,098,951.43	0.00	-100.0%
b) Transfers Out		7600-7629	5,346,676.48	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			(247,725.05)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,547,708.24)	(124,098,235.05)	607.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	143,441,609.99	125,893,901.75	-12.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			143,441,609.99	125,893,901.75	-12.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			143,441,609.99	125,893,901.75	-12.2%
2) Ending Balance, June 30 (E + F1e)			125,893,901.75	1,795,666.70	-98.6%
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	125,893,901.75	1,795,666.70	-98.6%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
7710	State School Facilities Projects	125,893,901.75	1,795,666.70
Total, Restricted Balance		125,893,901.75	1,795,666.70

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	473,237.10	2,077.99	-99.6%
5) TOTAL, REVENUES			473,237.10	2,077.99	-99.6%
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	63,117.00	0.00	-100.0%
6) Capital Outlay		6000-6999	12,239.15	928,860.59	7489.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,356.15	928,860.59	1132.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			397,880.95	(926,782.60)	-332.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	344,344.78	0.00	-100.0%
b) Transfers Out		7600-7629	220,052.84	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			124,291.94	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)			522,172.89	(926,782.60)	-277.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	519,502.30	1,041,675.19	100.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			519,502.30	1,041,675.19	100.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			519,502.30	1,041,675.19	100.5%
2) Ending Balance, June 30 (E + F1e)			1,041,675.19	114,892.59	-89.0%
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		9740	1,041,675.19	114,892.59	-89.0%
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	917,574.72		
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	1,644.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	130,521.52		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			1,049,740.26		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	8,065.07		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			8,065.07		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,041,675.19		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
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	3,766.53	2,077.99	-44.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	469,470.57	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			473,237.10	2,077.99	-99.6%
TOTAL, REVENUES			473,237.10	2,077.99	-99.6%

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	63,117.00	0.00	-100.0%
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			63,117.00	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	3,582.95	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	928,860.59	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	8,656.20	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			12,239.15	928,860.59	7489.3%
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			75,356.15	928,860.59	1132.6%

			2011-12	2012-13	Percent
Description	Resource Codes	Object Codes	Unaudited Actuals	Budget	Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	344,344.78	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			344,344.78	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	210,210.33	0.00	-100.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	9,842.51	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			220,052.84	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%
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)			124,291.94	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	473,237.10	2,077.99	-99.6%
5) TOTAL, REVENUES			473,237.10	2,077.99	-99.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		75,356.15	928,860.59	1132.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			75,356.15	928,860.59	1132.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			397,880.95	(926,782.60)	-332.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	344,344.78	0.00	-100.0%
b) Transfers Out		7600-7629	220,052.84	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			124,291.94	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			522,172.89	(926,782.60)	-277.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	519,502.30	1,041,675.19	100.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			519,502.30	1,041,675.19	100.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			519,502.30	1,041,675.19	100.5%
2) Ending Balance, June 30 (E + F1e)			1,041,675.19	114,892.59	-89.0%
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		9740	1,041,675.19	114,892.59	-89.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
9010	Other Restricted Local	1,041,675.19	114,892.59
Total, Restricted Balance		1,041,675.19	114,892.59

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	25,144.88	23,640.89	-6.0%
5) TOTAL, REVENUES			25,144.88	23,640.89	-6.0%
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	389,632.10	1,861,339.00	377.7%
6) Capital Outlay		6000-6999	8,512,042.54	45,228,431.69	431.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,209,024.32	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,110,698.96	47,089,770.69	365.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,085,554.08)	(47,066,129.80)	366.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,063.56	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			(7,063.56)	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)			(10,092,617.64)	(47,066,129.80)	366.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,283,197.49	46,190,579.85	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,283,197.49	46,190,579.85	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,283,197.49	46,190,579.85	-17.9%
2) Ending Balance, June 30 (E + F1e)			46,190,579.85	(875,549.95)	-101.9%
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	46,190,579.85	0.00	-100.0%
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	(875,549.95)	New

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	51,290,614.75		
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			51,290,614.75		
H. LIABILITIES					
1) Accounts Payable		9500	5,100,034.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			5,100,034.90		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			46,190,579.85		

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 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	25,144.88	23,640.89	-6.0%
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			25,144.88	23,640.89	-6.0%
TOTAL, REVENUES			25,144.88	23,640.89	-6.0%

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%
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	1,800.96	5,000.00	177.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	387,831.14	1,856,339.00	378.6%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			389,632.10	1,861,339.00	377.7%
CAPITAL OUTLAY					
Land		6100	0.00	200,000.00	New
Land Improvements		6170	230,116.95	1,031,105.50	348.1%
Buildings and Improvements of Buildings		6200	8,281,925.59	42,400,514.69	412.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	1,596,811.50	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			8,512,042.54	45,228,431.69	431.3%
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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	1,209,024.32	0.00	-100.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,209,024.32	0.00	-100.0%
TOTAL, EXPENDITURES			10,110,698.96	47,089,770.69	365.7%

Description Resource Codes Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS			
INTERFUND TRANSFERS IN			
Other Authorized Interfund Transfers In 8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT			
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	7,063.56	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	7,063.56	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 of Bonds		8951	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,063.56)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,144.88	23,640.89	-6.0%
5) TOTAL, REVENUES			25,144.88	23,640.89	-6.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		8,871,108.22	47,089,770.69	430.8%
9) Other Outgo	9000-9999	Except 7600-7699	1,239,590.74	0.00	-100.0%
10) TOTAL, EXPENDITURES			10,110,698.96	47,089,770.69	365.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(10,085,554.08)	(47,066,129.80)	366.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	7,063.56	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			(7,063.56)	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,092,617.64)	(47,066,129.80)	366.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,283,197.49	46,190,579.85	-17.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,283,197.49	46,190,579.85	-17.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,283,197.49	46,190,579.85	-17.9%
2) Ending Balance, June 30 (E + F1e)			46,190,579.85	(875,549.95)	-101.9%
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	46,190,579.85	0.00	-100.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	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	(875,549.95)	New

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
9010	Other Restricted Local	46,190,579.85	0.00
Total, Restricted Balance		46,190,579.85	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	168,459.66	115,358.00	-31.5%
4) Other Local Revenue		8600-8799	10,731,319.53	11,826,636.00	10.2%
5) TOTAL, REVENUES			10,899,779.19	11,941,994.00	9.6%
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	10,532,175.02	10,664,378.00	1.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,532,175.02	10,664,378.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			367,604.17	1,277,616.00	247.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,960.03	0.00	-100.0%
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			21,960.03	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)			389,564.20	1,277,616.00	228.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,230,674.56	11,620,238.76	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,230,674.56	11,620,238.76	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,230,674.56	11,620,238.76	3.5%
2) Ending Balance, June 30 (E + F1e)			11,620,238.76	12,897,854.76	11.0%
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		9740	11,620,238.76	12,897,854.76	11.0%
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	11,620,238.76		
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			11,620,238.76		
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)			11,620,238.76		

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	168,459.66	115,358.00	-31.5%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			168,459.66	115,358.00	-31.5%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	9,937,909.48	7,291,130.00	-26.6%
Unsecured Roll		8612	552,103.68	386,906.00	-29.9%
Prior Years' Taxes		8613	5,063.81	4,900.00	-3.2%
Supplemental Taxes		8614	30,457.84	941,700.00	2991.8%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	157,219.39	152,000.00	-3.3%
Interest		8660	48,565.33	3,050,000.00	6180.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,731,319.53	11,826,636.00	10.2%
TOTAL, REVENUES			10,899,779.19	11,941,994.00	9.6%

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	3,551,281.80	3,914,378.00	10.2%
Bond Interest and Other Service Charges		7434	6,980,893.22	6,750,000.00	-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)			10,532,175.02	10,664,378.00	1.3%
TOTAL, EXPENDITURES			10,532,175.02	10,664,378.00	1.3%

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	21,960.03	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,960.03	0.00	-100.0%
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)			21,960.03	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	168,459.66	115,358.00	-31.5%
4) Other Local Revenue		8600-8799	10,731,319.53	11,826,636.00	10.2%
5) TOTAL, REVENUES			10,899,779.19	11,941,994.00	9.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	10,532,175.02	10,664,378.00	1.3%
10) TOTAL, EXPENDITURES			10,532,175.02	10,664,378.00	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			367,604.17	1,277,616.00	247.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	21,960.03	0.00	-100.0%
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			21,960.03	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			389,564.20	1,277,616.00	228.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,230,674.56	11,620,238.76	3.5%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,230,674.56	11,620,238.76	3.5%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,230,674.56	11,620,238.76	3.5%
2) Ending Balance, June 30 (E + F1e)			11,620,238.76	12,897,854.76	11.0%
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		9740	11,620,238.76	12,897,854.76	11.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
9010	Other Restricted Local	11,620,238.76	12,897,854.76
Total, Restricted Balance		11,620,238.76	12,897,854.76

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	149.11	0.00	-100.0%
5) TOTAL, REVENUES			149.11	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)			149.11	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	56,215.65	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			(56,215.65)	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)			(56,066.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,066.54	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,066.54	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,066.54	0.00	-100.0%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	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			
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	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)			0.00		

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	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	0.72	0.00	-100.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	148.39	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%
TOTAL, OTHER LOCAL REVENUE			149.11	0.00	-100.0%
TOTAL, REVENUES			149.11	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)					
Debt Service					
State School Building Repayment		7432	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			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					
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	56,215.65	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			56,215.65	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
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%
(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)			(56,215.65)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	149.11	0.00	-100.0%
5) TOTAL, REVENUES			149.11	0.00	-100.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			149.11	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	56,215.65	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			(56,215.65)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(56,066.54)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	56,066.54	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			56,066.54	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,066.54	0.00	-100.0%
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		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,317,791.31	24,282,919.00	4.1%
3) Other State Revenue		8300-8599	1,989,715.52	1,683,967.00	-15.4%
4) Other Local Revenue		8600-8799	1,589,572.25	1,801,370.00	13.3%
5) TOTAL, REVENUES			26,897,079.08	27,768,256.00	3.2%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,723,785.48	8,641,404.00	11.9%
3) Employee Benefits		3000-3999	2,760,757.48	3,354,136.00	21.5%
4) Books and Supplies		4000-4999	13,763,094.42	12,809,841.00	-6.9%
5) Services and Other Operating Expenses		5000-5999	1,410,215.79	880,289.35	-37.6%
6) Depreciation		6000-6999	764,769.88	754,372.00	-1.4%
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	887,761.72	1,220,048.00	37.4%
9) TOTAL, EXPENSES			27,310,384.77	27,660,090.35	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(413,305.69)	108,165.65	-126.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(413,305.69)	108,165.65	-126.2%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	22,765,699.89	22,352,394.20	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,765,699.89	22,352,394.20	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			22,765,699.89	22,352,394.20	-1.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			22,352,394.20	22,460,559.85	0.5%
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	22,208,878.34	22,317,043.99	0.5%
c) Unrestricted Net Assets/Position		9790	143,515.86	143,515.86	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	13,775,605.24		
c) in Revolving Fund		9130	8,585.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,913,910.13		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	29,721.66		
6) Stores		9320	1,068,525.99		
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	8,828,028.30		
c) Accumulated Depreciation - Land Improvements		9425	(3,697,564.56)		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	6,410,189.28		
g) Accumulated Depreciation - Equipment		9445	(5,105,672.10)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			24,231,328.94		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	269,637.47		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,590,638.96		
4) Current Loans		9640			
5) Deferred Revenue		9650	18,658.31		
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			1,878,934.74		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			22,352,394.20		

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	23,317,791.31	24,282,919.00	4.1%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			23,317,791.31	24,282,919.00	4.1%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	1,989,715.52	1,683,967.00	-15.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,989,715.52	1,683,967.00	-15.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	1,576,686.57	1,781,046.00	13.0%
Interest		8660	2,611.11	2,748.00	5.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	10,274.57	17,576.00	71.1%
TOTAL, OTHER LOCAL REVENUE			1,589,572.25	1,801,370.00	13.3%
TOTAL, REVENUES			26,897,079.08	27,768,256.00	3.2%

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	5,621,303.97	6,147,944.00	9.4%
Classified Supervisors' and Administrators' Salaries		2300	1,442,591.30	1,687,748.00	17.0%
Clerical, Technical and Office Salaries		2400	630,181.81	788,084.00	25.1%
Other Classified Salaries		2900	29,708.40	17,628.00	-40.7%
TOTAL, CLASSIFIED SALARIES			7,723,785.48	8,641,404.00	11.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	731,948.67	942,281.00	28.7%
OASDI/Medicare/Alternative		3301-3302	520,064.94	532,719.00	2.4%
Health and Welfare Benefits		3401-3402	1,196,312.79	1,332,218.00	11.4%
Unemployment Insurance		3501-3502	115,926.92	135,453.00	16.8%
Workers' Compensation		3601-3602	0.00	127,039.00	New
OPEB, Allocated		3701-3702	33,756.83	86,717.00	156.9%
OPEB, Active Employees		3751-3752	74,326.44	101,548.00	36.6%
PERS Reduction		3801-3802	88,420.89	96,161.00	8.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,760,757.48	3,354,136.00	21.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	129.15	0.00	-100.0%
Materials and Supplies		4300	334,185.46	301,684.00	-9.7%
Noncapitalized Equipment		4400	442,135.02	104,509.00	-76.4%
Food		4700	12,986,644.79	12,403,648.00	-4.5%
TOTAL, BOOKS AND SUPPLIES			13,763,094.42	12,809,841.00	-6.9%

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	8,451.18	7,555.00	-10.6%
Dues and Memberships		5300	1,642.22	186.00	-88.7%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	339,150.54	405,360.00	19.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	121,421.71	126,975.00	4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(212,868.03)	(173,815.65)	-18.3%
Professional/Consulting Services and Operating Expenditures		5800	1,104,711.58	466,228.00	-57.8%
Communications		5900	47,706.59	47,801.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,410,215.79	880,289.35	-37.6%
DEPRECIATION					
Depreciation Expense		6900	764,769.88	754,372.00	-1.4%
TOTAL, DEPRECIATION			764,769.88	754,372.00	-1.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	887,761.72	1,220,048.00	37.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			887,761.72	1,220,048.00	37.4%
TOTAL, EXPENSES			27,310,384.77	27,660,090.35	1.3%

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%
(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%
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	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	23,317,791.31	24,282,919.00	4.1%
3) Other State Revenue		8300-8599	1,989,715.52	1,683,967.00	-15.4%
4) Other Local Revenue		8600-8799	1,589,572.25	1,801,370.00	13.3%
5) TOTAL, REVENUES			26,897,079.08	27,768,256.00	3.2%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		25,665,189.12	25,779,967.98	0.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		312,983.15	162,797.37	-48.0%
7) General Administration	7000-7999		887,761.72	1,220,048.00	37.4%
8) Plant Services	8000-8999		444,450.78	497,277.00	11.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			27,310,384.77	27,660,090.35	1.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(413,305.69)	108,165.65	-126.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(413,305.69)	108,165.65	-126.2%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	22,765,699.89	22,352,394.20	-1.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,765,699.89	22,352,394.20	-1.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			22,765,699.89	22,352,394.20	-1.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			22,352,394.20	22,460,559.85	0.5%
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	22,208,878.34	22,317,043.99	0.5%
c) Unrestricted Net Assets/Position		9790	143,515.86	143,515.86	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	22,208,878.34	22,317,043.99
Total, Restricted Balance		22,208,878.34	22,317,043.99

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	3,939,795.34	7,645,691.71	94.1%
5) TOTAL, REVENUES			3,939,795.34	7,645,691.71	94.1%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	422,375.65	432,368.00	2.4%
3) Employee Benefits		3000-3999	2,427,890.57	2,681,864.71	10.5%
4) Books and Supplies		4000-4999	20,015.23	32,187.00	60.8%
5) Services and Other Operating Expenses		5000-5999	5,450,932.45	3,799,272.00	-30.3%
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			8,321,213.90	6,945,691.71	-16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,381,418.56)	700,000.00	-116.0%
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 NET ASSETS/POSITION (C + D4)			(4,381,418.56)	700,000.00	-116.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	13,009,190.16	8,627,771.60	-33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,009,190.16	8,627,771.60	-33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			13,009,190.16	8,627,771.60	-33.7%
2) Ending Net Assets/Position, June 30 (E + F1e)			8,627,771.60	9,327,771.60	8.1%
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	8,627,771.60	9,327,771.60	8.1%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	22,608,467.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	300,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	41,422.60		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,334,598.74		
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			24,284,489.12		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	15,651,114.03		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	5,603.49		
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			15,656,717.52		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			8,627,771.60		

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	121,952.41	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	3,817,842.93	7,645,691.71	100.3%
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			3,939,795.34	7,645,691.71	94.1%
TOTAL, REVENUES			3,939,795.34	7,645,691.71	94.1%

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	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	95,037.24	92,295.00	-2.9%
Clerical, Technical and Office Salaries		2400	327,338.41	340,073.00	3.9%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			422,375.65	432,368.00	2.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	45,248.05	48,425.00	7.0%
OASDI/Medicare/Alternative		3301-3302	31,870.37	33,076.00	3.8%
Health and Welfare Benefits		3401-3402	72,359.10	79,824.00	10.3%
Unemployment Insurance		3501-3502	6,721.62	4,799.00	-28.6%
Workers' Compensation		3601-3602	0.00	6,529.00	New
OPEB, Allocated		3701-3702	2,263,564.34	2,499,050.71	10.4%
OPEB, Active Employees		3751-3752	2,671.35	5,219.00	95.4%
PERS Reduction		3801-3802	5,455.74	4,942.00	-9.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,427,890.57	2,681,864.71	10.5%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	500.00	New
Materials and Supplies		4300	16,178.32	19,527.00	20.7%
Noncapitalized Equipment		4400	3,836.91	12,160.00	216.9%
TOTAL, BOOKS AND SUPPLIES			20,015.23	32,187.00	60.8%

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	2,053.00	21,000.00	922.9%
Dues and Memberships		5300	175.00	4,500.00	2471.4%
Insurance		5400-5450	1,594,881.82	418,217.00	-73.8%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,201.97	2,700.00	124.6%
Transfers of Direct Costs - Interfund		5750	4,525.06	9,520.00	110.4%
Professional/Consulting Services and Operating Expenditures		5800	3,847,514.06	3,341,965.00	-13.1%
Communications		5900	581.54	1,370.00	135.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,450,932.45	3,799,272.00	-30.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			8,321,213.90	6,945,691.71	-16.5%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,939,795.34	7,645,691.71	94.1%
5) TOTAL, REVENUES			3,939,795.34	7,645,691.71	94.1%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		8,321,213.90	6,945,691.71	-16.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			8,321,213.90	6,945,691.71	-16.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(4,381,418.56)	700,000.00	-116.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(4,381,418.56)	700,000.00	-116.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	13,009,190.16	8,627,771.60	-33.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,009,190.16	8,627,771.60	-33.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			13,009,190.16	8,627,771.60	-33.7%
2) Ending Net Assets/Position, June 30 (E + F1e)			8,627,771.60	9,327,771.60	8.1%
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	8,627,771.60	9,327,771.60	8.1%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
9010	Other Restricted Local	8,627,771.60	9,327,771.60
Total, Restricted Balance		8,627,771.60	9,327,771.60

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	2,239.78	50,000.00	2132.4%
5) TOTAL, REVENUES			2,239.78	50,000.00	2132.4%
B. EXPENSES					
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 Expenses		5000-5999	33,250.00	50,000.00	50.4%
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			33,250.00	50,000.00	50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,010.22)	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 NET ASSETS/POSITION (C + D4)			(31,010.22)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	449,218.27	418,208.05	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			449,218.27	418,208.05	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			449,218.27	418,208.05	-6.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			418,208.05	418,208.05	0.0%
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	418,208.05	418,208.05	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	417,692.81		
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	515.24		
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					
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			418,208.05		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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					
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			0.00		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			418,208.05		

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	2,239.78	50,000.00	2132.4%
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%
TOTAL, OTHER LOCAL REVENUE			2,239.78	50,000.00	2132.4%
TOTAL, REVENUES			2,239.78	50,000.00	2132.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
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 Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	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 EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
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	33,250.00	50,000.00	50.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			33,250.00	50,000.00	50.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			33,250.00	50,000.00	50.4%

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%
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 + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,239.78	50,000.00	2132.4%
5) TOTAL, REVENUES			2,239.78	50,000.00	2132.4%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		33,250.00	50,000.00	50.4%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			33,250.00	50,000.00	50.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(31,010.22)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(31,010.22)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	449,218.27	418,208.05	-6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			449,218.27	418,208.05	-6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			449,218.27	418,208.05	-6.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			418,208.05	418,208.05	0.0%
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	418,208.05	418,208.05	0.0%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
9010	Other Restricted Local	418,208.05	418,208.05
Total, Restricted Balance		418,208.05	418,208.05

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			33,845.06	33,518.70	33,371.53	33,474.73
a. Kindergarten	4,029.24	4,043.93				
b. Grades One through Three	11,883.67	11,873.06				
c. Grades Four through Six	11,061.96	11,041.97				
d. Grades Seven and Eight	6,792.20	6,770.51				
e. Opportunity Schools and Full-Day Opportunity Classes	44.67	47.09				
f. Home and Hospital	15.00	15.56				
g. Community Day School	19.30	18.32				
2. Special Education						
a. Special Day Class	887.98	900.36	889.62	870.75	868.82	873.12
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	58.63	61.20	61.20	57.49	57.36	57.50
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	2.10	2.48	2.48	2.06	2.06	2.06
3. TOTAL, ELEMENTARY	34,794.75	34,774.48	34,798.36	34,449.00	34,299.77	34,407.41
HIGH SCHOOL						
4. General Education			12,464.45	12,214.27	12,187.15	12,254.38
a. Grades Nine through Twelve	11,307.72	11,172.70				
b. Continuation Education	1,055.80	1,008.76				
c. Opportunity Schools and Full-Day Opportunity Classes	81.53	79.80				
d. Home and Hospital	19.40	21.41				
e. Community Day School	0.00	0.00				
5. Special Education						
a. Special Day Class	600.26	603.10	608.05	581.66	580.37	583.08
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	65.13	64.21	64.21	63.86	63.72	63.90
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	6.89	6.72	6.72	6.75	6.74	6.77
6. TOTAL, HIGH SCHOOL	13,136.73	12,956.70	13,143.43	12,866.54	12,837.98	12,908.13
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	3.07	6.94	3.07	1.46	1.46	1.46
b. High School	31.79	40.97	31.79	25.26	25.26	25.26
8. Special Education						
a. Special Day Class - Elementary	1.32	3.59	1.32			
b. Special Day Class - High School	0.00	0.00	0.00			
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	36.18	51.50	36.18	26.72	26.72	26.72
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	47,967.66	47,782.68	47,977.97	47,342.26	47,164.47	47,342.26
11. ADA for Necessary Small Schools also included in lines 3 and 6.			0.00			0.00
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	47,967.66	47,782.68	47,977.97	47,342.26	47,164.47	47,342.26
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	0.00					
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00					
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	2,788.43	2,677.19	2,788.43	3,890.63	3,890.63	
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,788.43	2,677.19	2,788.43	3,890.63	3,890.63	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	32,151,832.81		32,151,832.81			32,151,832.81
Work in Progress	264,348,841.29		264,348,841.29	86,278,392.39	2,757,214.11	347,870,019.57
Total capital assets not being depreciated	296,500,674.10	0.00	296,500,674.10	86,278,392.39	2,757,214.11	380,021,852.38
Capital assets being depreciated:						
Land Improvements	42,920,811.94		42,920,811.94	228,871.63		43,149,683.57
Buildings	460,420,984.63		460,420,984.63	2,528,342.48		462,949,327.11
Equipment	25,598,953.30		25,598,953.30	1,386,043.34	804,447.15	26,180,549.49
Total capital assets being depreciated	528,940,749.87	0.00	528,940,749.87	4,143,257.45	804,447.15	532,279,560.17
Accumulated Depreciation for:						
Land Improvements	(31,299,530.05)		(31,299,530.05)	(841,342.41)		(32,140,872.46)
Buildings	(95,239,557.00)		(95,239,557.00)	(10,569,836.97)		(105,809,393.97)
Equipment	(19,542,842.56)		(19,542,842.56)	(1,780,998.75)	(806,556.21)	(20,517,285.10)
Total accumulated depreciation	(146,081,929.61)	0.00	(146,081,929.61)	(13,192,178.13)	(806,556.21)	(158,467,551.53)
Total capital assets being depreciated, net	382,858,820.26	0.00	382,858,820.26	(9,048,920.68)	(2,109.06)	373,812,008.64
Governmental activity capital assets, net	679,359,494.36	0.00	679,359,494.36	77,229,471.71	2,755,105.05	753,833,861.02
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	8,828,028.30		8,828,028.30			8,828,028.30
Equipment	5,982,759.27		5,982,759.27	581,518.69	154,088.68	6,410,189.28
Total capital assets being depreciated	14,810,787.57	0.00	14,810,787.57	581,518.69	154,088.68	15,238,217.58
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings	(3,256,163.16)		(3,256,163.16)	(441,401.40)		(3,697,564.56)
Equipment	(4,841,108.81)		(4,841,108.81)	(324,350.63)	(59,787.34)	(5,105,672.10)
Total accumulated depreciation	(8,097,271.97)	0.00	(8,097,271.97)	(765,752.03)	(59,787.34)	(8,803,236.66)
Total capital assets being depreciated, net	6,713,515.60	0.00	6,713,515.60	(184,233.34)	94,301.34	6,434,980.92
Business-type activity capital assets, net	6,713,515.60	0.00	6,713,515.60	(184,233.34)	94,301.34	6,434,980.92

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)	55.29%
	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	\$269,248,476.93
	Appropriations Subject to Limit	\$269,248,476.93
	These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	6.48%
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	\$5,998,132.47
	Approved Transportation Expense - SD/OI	\$6,636,457.04
	For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5[c]).	

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 11, 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:

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Business Services Advisor
Title
(909) 386-9680
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For School District:

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Chief Bus & Financial Officer
Title
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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

FEDERAL PROGRAM NAME	Title I	ARRA Title I	SIG Resc 3180	SIG Resc 3181	ARRA ED Jobs	Sp Ed IDEA Local	ARRA IDEA
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3010	3011	3180	3181	3205	3310	3313
REVENUE OBJECT	8290	8290	8290	8290	8290	8181	8182
LOCAL DESCRIPTION (if any)	501	531	700/507	700/507	504	801	534
AWARD							
1. Prior Year Carryover	7,210,718.00	730,823.54	2,497,010.80	8,319,891.74	7,742,190.37		582,342.45
2. a. Current Year Award	26,784,342.72		2,851,521.00	15,652,833.00	140,845.00	9,767,342.00	1,323,600.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award							
(sum lines 2a, 2b, & 2c)	26,784,342.72	0.00	2,851,521.00	15,652,833.00	140,845.00	9,767,342.00	1,323,600.00
3. Required Matching Funds/Other							
4. Total Available Award							
(sum lines 1, 2d, & 3)	33,995,060.72	730,823.54	5,348,531.80	23,972,724.74	7,883,035.37	9,767,342.00	1,905,942.45
REVENUES							
5. Revenue Deferred from Prior Year	0.00		968,936.45		6,852,730.37	0.00	
6. Cash Received in Current Year	22,219,911.90	730,823.54	2,895,661.00	16,442,976.09	1,030,305.00	5,598,048.00	1,905,942.45
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	22,219,911.90	730,823.54	3,864,597.45	16,442,976.09	7,883,035.37	5,598,048.00	1,905,942.45
EXPENDITURES							
9. Donor-Authorized Expenditures	27,405,468.44	730,823.54	3,504,063.37	14,879,709.34	7,883,035.37	9,767,342.00	1,905,942.45
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	27,405,468.44	730,823.54	3,504,063.37	14,879,709.34	7,883,035.37	9,767,342.00	1,905,942.45
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)	(5,185,556.54)	0.00	360,534.08	1,563,266.75	0.00	(4,169,294.00)	0.00
a. Deferred Revenue			360,534.08	1,563,266.75			
b. Accounts Payable							
c. Accounts Receivable	5,185,556.54					4,169,294.00	
14. Unused Grant Award Calculation (line 4 minus line 9)	6,589,592.28	0.00	1,844,468.43	9,093,015.40	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	27,405,468.44	730,823.54	3,504,063.37	14,879,709.34	7,883,035.37	9,767,342.00	1,905,942.45

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

FEDERAL PROGRAM NAME	Sp Ed IDEA	ARRA IDEA Part B	Sp Ed IDEA Preschool	Sp Ed ARRA IDEA Part B	Mental Health Services-SB 87	Sp Ed IDEA Preschool	Sp Ed IDEA Early Intervention
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3315	3319	3320	3324	3327	3345	3385
REVENUE OBJECT	8182	8182	8182	8182	8182	8182	8182
LOCAL DESCRIPTION (if any)	592	533	589	532	878/508	594	588
AWARD							
1. Prior Year Carryover		15,613.53		5,364.69			
2. a. Current Year Award	171,953.00	18,596.00	266,012.00	13,384.00	218,445.00	1,075.00	59,697.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	171,953.00	18,596.00	266,012.00	13,384.00	218,445.00	1,075.00	59,697.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	171,953.00	34,209.53	266,012.00	18,748.69	218,445.00	1,075.00	59,697.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	85,977.00	34,209.53	168,012.00	18,748.69	109,223.00	807.00	37,271.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	85,977.00	34,209.53	168,012.00	18,748.69	109,223.00	807.00	37,271.00
EXPENDITURES							
9. Donor-Authorized Expenditures	171,953.00	34,209.53	266,012.00	18,748.69	218,445.00	1,075.00	59,697.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	171,953.00	34,209.53	266,012.00	18,748.69	218,445.00	1,075.00	59,697.00
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)	(85,976.00)	0.00	(98,000.00)	0.00	(109,222.00)	(268.00)	(22,426.00)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	85,976.00		98,000.00		109,222.00	268.00	22,426.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	171,953.00	34,209.53	266,012.00	18,748.69	218,445.00	1,075.00	59,697.00

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

FEDERAL PROGRAM NAME	TPP:DEPT REHAB	VEA Carl Perkins	IASA Title IV	NCLB Title II	NCLB Title II Part A Admin Training	Title II Part D Technology	NCLB Title II Part D
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3410	3550	3710	4035	4036	4045	4046
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	896/568	512	555	537	551	516	522
AWARD							
1. Prior Year Carryover	177,557.54	0.00	84,353.42	1,580,138.00	48,897.28	91,141.56	203,600.00
2. a. Current Year Award	344,019.05	574,560.00	0.00	3,649,219.00	27,000.00	0.00	0.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	344,019.05	574,560.00	0.00	3,649,219.00	27,000.00	0.00	0.00
3. Required Matching Funds/Other			37,863.88				
4. Total Available Award (sum lines 1, 2d, & 3)	521,576.59	574,560.00	122,217.30	5,229,357.00	75,897.28	91,141.56	203,600.00
REVENUES							
5. Revenue Deferred from Prior Year	177,557.54		84,353.42		48,897.28		81,440.00
6. Cash Received in Current Year	344,019.55	80,811.54	0.00	3,530,164.68	13,500.00	(2,512.44)	81,440.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	521,577.09	80,811.54	84,353.42	3,530,164.68	62,397.28	(2,512.44)	162,880.00
EXPENDITURES							
9. Donor-Authorized Expenditures	384,593.17	574,560.00	80,966.30	3,577,287.78	31,038.00	87,045.86	203,600.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	384,593.17	574,560.00	80,966.30	3,577,287.78	31,038.00	87,045.86	203,600.00
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)	136,983.92	(493,748.46)	3,387.12	(47,123.10)	31,359.28	(89,558.30)	(40,720.00)
a. Deferred Revenue	136,983.92				31,359.28		
b. Accounts Payable							
c. Accounts Receivable		493,748.46	3,387.12	47,123.10		89,558.30	40,720.00
14. Unused Grant Award Calculation (line 4 minus line 9)	136,983.42	0.00	41,251.00	1,652,069.22	44,859.28	4,095.70	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	384,593.17	574,560.00	87,740.54	3,577,287.78	31,038.00	87,045.86	203,600.00

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

FEDERAL PROGRAM NAME	ARRA EETT Formula	ARRA EETT Competitive	21st CCLC Family Literacy	After School Safety	21st CCLC Grant	21st CCLC Grant	Title III Immigrant Subgrant
FEDERAL CATALOG NUMBER							
RESOURCE CODE	4047	4048	4124	4124	4124	4124	4201
REVENUE OBJECT	8290	8290	8290	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)	515	521	563	566	567	574	543
AWARD							
1. Prior Year Carryover	11,144.16	129,691.64	725.48	0.00	0.00		22,457.78
2. a. Current Year Award	0.00	0.00	60,000.00	850,000.00	438,750.00	967,599.00	95,800.00
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	60,000.00	850,000.00	438,750.00	967,599.00	95,800.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	11,144.16	129,691.64	60,725.48	850,000.00	438,750.00	967,599.00	118,257.78
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	11,144.16	129,691.64	30,725.48	787,500.00	329,062.50	483,799.50	105,993.78
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	11,144.16	129,691.64	30,725.48	787,500.00	329,062.50	483,799.50	105,993.78
EXPENDITURES							
9. Donor-Authorized Expenditures	11,144.16	129,691.64	19,984.78	725,355.87	365,684.24	868,271.86	117,054.65
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	11,144.16	129,691.64	19,984.78	725,355.87	365,684.24	868,271.86	117,054.65
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	10,740.70	62,144.13	(36,621.74)	(384,472.36)	(11,060.87)
a. Deferred Revenue			10,740.70	62,144.13			
b. Accounts Payable							
c. Accounts Receivable					36,621.74	384,472.36	11,060.87
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	40,740.70	124,644.13	73,065.76	99,327.14	1,203.13
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	11,144.16	129,691.64	19,984.78	725,355.87	365,684.24	868,271.86	117,054.65

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

FEDERAL PROGRAM NAME	Title III LEP Student	Indian Education	Education for Homeless	Youth Risk Behavior Surveys	SLC Every Student Counts	TOTAL
FEDERAL CATALOG NUMBER					Connected	
RESOURCE CODE	4203	4510	5630	5810	5811	
REVENUE OBJECT	8290	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)	544	505	586	520	511	
AWARD						
1. Prior Year Carryover	712,068.44			30,178.44	138,295.65	30,334,204.51
2. a. Current Year Award	1,903,666.00	122,736.00	63,632.00	48,587.00	290,000.00	66,705,213.77
b. Transferability (NCLB)						0.00
c. Other Adjustments						0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,903,666.00	122,736.00	63,632.00	48,587.00	290,000.00	66,705,213.77
3. Required Matching Funds/Other						37,863.88
4. Total Available Award (sum lines 1, 2d, & 3)	2,615,734.44	122,736.00	63,632.00	78,765.44	428,295.65	97,077,282.16
REVENUES						
5. Revenue Deferred from Prior Year						8,213,915.06
6. Cash Received in Current Year	2,036,186.95	108,572.52	18,259.20	36,358.15	292,169.30	59,694,802.71
7. Contributed Matching Funds						0.00
8. Total Available (sum lines 5, 6, & 7)	2,036,186.95	108,572.52	18,259.20	36,358.15	292,169.30	67,908,717.77
EXPENDITURES						
9. Donor-Authorized Expenditures	2,148,813.53	122,736.00	59,572.85	43,815.58	340,601.56	76,738,342.56
10. Non Donor-Authorized Expenditures						0.00
11. Total Expenditures (lines 9 & 10)	2,148,813.53	122,736.00	59,572.85	43,815.58	340,601.56	76,738,342.56
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)	(112,626.58)	(14,163.48)	(41,313.65)	(7,457.43)	(48,432.26)	(8,829,624.79)
a. Deferred Revenue						2,165,028.86
b. Accounts Payable						0.00
c. Accounts Receivable	112,626.58	14,163.48	41,313.65	7,457.43	48,432.26	11,001,427.89
14. Unused Grant Award Calculation (line 4 minus line 9)	466,920.91	0.00	4,059.15	34,949.86	87,694.09	20,338,939.60
15. If Carryover is allowed, enter line 14 amount here						0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,148,813.53	122,736.00	59,572.85	43,815.58	340,601.56	76,745,116.80

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

STATE PROGRAM NAME	ASES Program	Culinary Organic Recycle	CA Partnership Academy	Sp Ed Infanc Discretionary	Workability Program	Special Ed Low Incidence	Local Staff Development
RESOURCE CODE	6010	6386	6386	6515	6520	6530	6535
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)	459	493	495	439	896/437	878/440	878/438
AWARD							
1. a. Prior Year Carryover		22,014.30			0.00	0.00	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	22,014.30	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	8,222,534.00	86,277.00	15,000.00	10,026.00	358,012.00	11,196.00	19,608.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	8,222,534.00	86,277.00	15,000.00	10,026.00	358,012.00	11,196.00	19,608.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	8,222,534.00	108,291.30	15,000.00	10,026.00	358,012.00	11,196.00	19,608.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	7,400,280.60	65,152.80	11,250.00	0.00	231,441.00	5,598.00	9,804.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	7,400,280.60	65,152.80	11,250.00	0.00	231,441.00	5,598.00	9,804.00
EXPENDITURES							
9. Donor-Authorized Expenditures	8,222,534.00	79,054.96	0.00	10,026.00	358,012.00	11,196.00	19,608.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	8,222,534.00	79,054.96	0.00	10,026.00	358,012.00	11,196.00	19,608.00
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)	(822,253.40)	(13,902.16)	11,250.00	(10,026.00)	(126,571.00)	(5,598.00)	(9,804.00)
a. Deferred Revenue			11,250.00				
b. Accounts Payable							
c. Accounts Receivable	822,253.40	13,902.16		10,026.00	126,571.00	5,598.00	9,804.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	29,236.34	15,000.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	8,222,534.00	79,054.96	0.00	10,026.00	358,012.00	11,196.00	19,608.00

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

STATE PROGRAM NAME	Public Safety Partnership	Cardinal Partnership	CA Partner Academy		TOTAL
RESOURCE CODE	7220	7220	7220		
REVENUE OBJECT	8590	8590	8590		
LOCAL DESCRIPTION (if any)	479	480	481		
AWARD					
1. a. Prior Year Carryover	7,908.77	11,098.51	30,514.51		71,536.09
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	7,908.77	11,098.51	30,514.51	0.00	71,536.09
2. a. Current Year Award	72,270.00	72,270.00	72,270.00		8,939,463.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	72,270.00	72,270.00	72,270.00	0.00	8,939,463.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	80,178.77	83,368.51	102,784.51	0.00	9,010,999.09
REVENUES					
5. Revenue Deferred from Prior Year	1,204.80				1,204.80
6. Cash Received in Current Year	71,505.00	47,233.31	66,649.31		7,908,914.02
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	72,709.80	47,233.31	66,649.31	0.00	7,910,118.82
EXPENDITURES					
9. Donor-Authorized Expenditures	59,240.47	60,596.49	76,727.36		8,896,995.28
10. Non Donor-Authorized Expenditures					0.00
11. Total Expenditures (lines 9 & 10)	59,240.47	60,596.49	76,727.36	0.00	8,896,995.28
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)	13,469.33	(13,363.18)	(10,078.05)	0.00	(986,876.46)
a. Deferred Revenue	13,469.33				24,719.33
b. Accounts Payable					0.00
c. Accounts Receivable		13,363.18	10,078.05		1,011,595.79
14. Unused Grant Award Calculation (line 4 minus line 9)	20,938.30	22,772.02	26,057.15	0.00	114,003.81
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	59,240.47	60,596.49	76,727.36	0.00	8,896,995.28

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

LOCAL PROGRAM NAME	Microsoft Settlement	CFC School Readiness	Smaller Learning Environment	Smaller Learning Environment	Verizon Digital Classroom	Health & Wellness Committed	Superior Foundation
RESOURCE CODE	9010	9010	9010	9010	9028	9036	9038
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	287	366	367	367	768/311	124	142
AWARD							
1. a. Prior Year Carryover	696,498.30		22,204.00	10,303.00	31,918.92	5,000.00	499.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	696,498.30	0.00	22,204.00	10,303.00	31,918.92	5,000.00	499.00
2. a. Current Year Award	213,363.65	17,469.93					
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	213,363.65	17,469.93	0.00	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	909,861.95	17,469.93	22,204.00	10,303.00	31,918.92	5,000.00	499.00
REVENUES							
5. Revenue Deferred from Prior Year	0.00			10,474.00	31,918.92	5,000.00	499.00
6. Cash Received in Current Year		17,469.93	23,336.00				
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	17,469.93	23,336.00	10,474.00	31,918.92	5,000.00	499.00
EXPENDITURES							
9. Donor-Authorized Expenditures	569,500.36	17,469.93	28,336.00	15,474.00	0.00	1,905.28	499.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	569,500.36	17,469.93	28,336.00	15,474.00	0.00	1,905.28	499.00
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)	(569,500.36)	0.00	(5,000.00)	(5,000.00)	31,918.92	3,094.72	0.00
a. Deferred Revenue					31,918.92	3,094.72	
b. Accounts Payable							
c. Accounts Receivable	569,500.36		5,000.00	5,000.00			
14. Unused Grant Award Calculation (line 4 minus line 9)	340,361.59	0.00	(6,132.00)	(5,171.00)	31,918.92	3,094.72	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	569,500.36	17,469.93	28,336.00	15,474.00	0.00	1,905.28	499.00

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

LOCAL PROGRAM NAME	Kids Fuel Pack	Edison International	Child Development	First 5 Car Seat Grant	Fedco Grant	Richardson Donations	Adolescent Health/Teen
RESOURCE CODE	9039	9040	9042	9041	9044	9048	9050
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	110	226	250	112	307	305	233
AWARD							
1. a. Prior Year Carryover	47.45	1,200.00	794.76		46.63	5,000.00	29,266.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	47.45	1,200.00	794.76	0.00	46.63	5,000.00	29,266.00
2. a. Current Year Award		1,050.34	1,089.11	61,669.00		6,000.00	30,456.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,050.34	1,089.11	61,669.00	0.00	6,000.00	30,456.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	47.45	2,250.34	1,883.87	61,669.00	46.63	11,000.00	59,722.00
REVENUES							
5. Revenue Deferred from Prior Year	47.45	1,200.00	767.06		46.63	5,000.00	
6. Cash Received in Current Year		1,050.34	1,116.81	34,885.00		6,000.00	56,876.04
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	47.45	2,250.34	1,883.87	34,885.00	46.63	11,000.00	56,876.04
EXPENDITURES							
9. Donor-Authorized Expenditures	47.45	574.44	637.00	34,885.00	(161.84)	6,884.97	54,346.35
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	47.45	574.44	637.00	34,885.00	(161.84)	6,884.97	54,346.35
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	1,675.90	1,246.87	0.00	208.47	4,115.03	2,529.69
a. Deferred Revenue		1,675.90	1,246.87		208.47	4,115.03	2,529.69
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	1,675.90	1,246.87	26,784.00	208.47	4,115.03	5,375.65
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	47.45	574.44	637.00	34,885.00	(161.84)	6,884.97	54,346.35

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

LOCAL PROGRAM NAME	CTE Teach	Packard Foundation	CA Academic Partnership	Smaller Learning Environments-AVHS	Smaller Learning Environments-CHS	ROP Lottery	ROP Textbook
RESOURCE CODE	9052	9053	9055	9010	9010	9640	9650
REVENUE OBJECT	8699	8699	8699	8699	8699	8677	8677
LOCAL DESCRIPTION (if any)	768/318	145	310	410/376	402/377	906/379	337
AWARD							
1. a. Prior Year Carryover			0.00	10,303.00			
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	10,303.00	0.00	0.00	0.00
2. a. Current Year Award	24,950.00	125,000.00	10,000.00	5,171.00	28,336.00	176,082.00	40,414.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	24,950.00	125,000.00	10,000.00	5,171.00	28,336.00	176,082.00	40,414.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	24,950.00	125,000.00	10,000.00	15,474.00	28,336.00	176,082.00	40,414.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	16,375.00	125,000.00	10,000.00	10,474.00	23,336.00	0.00	40,414.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	16,375.00	125,000.00	10,000.00	10,474.00	23,336.00	0.00	40,414.00
EXPENDITURES							
9. Donor-Authorized Expenditures	10,431.22	92,697.64	0.00	15,474.00	28,336.00	98,621.60	40,414.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	10,431.22	92,697.64	0.00	15,474.00	28,336.00	98,621.60	40,414.00
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)	5,943.78	32,302.36	10,000.00	(5,000.00)	(5,000.00)	(98,621.60)	0.00
a. Deferred Revenue	5,943.78	32,302.36	10,000.00				
b. Accounts Payable							
c. Accounts Receivable				5,000.00	5,000.00	98,621.60	
14. Unused Grant Award Calculation (line 4 minus line 9)	14,518.78	32,302.36	10,000.00	0.00	0.00	77,460.40	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	10,431.22	92,697.64	0.00	15,474.00	28,336.00	98,621.60	40,414.00

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

LOCAL PROGRAM NAME	ROP Catering	ROP Intro to Health Careers	ROP Emergency First Responder	Introduction to LVN	ROP Sports Therapy	ROP Pharmacy Technician	Principles of Real Estate
RESOURCE CODE	9650	9650	9650	9650	9650	9650	9650
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	906/341	906/343	906/347	906/354	906/356	906/358	906/360
AWARD							
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	21,588.00	14,028.00	18,732.00	28,084.00	33,124.00	31,668.00	20,160.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	21,588.00	14,028.00	18,732.00	28,084.00	33,124.00	31,668.00	20,160.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	21,588.00	14,028.00	18,732.00	28,084.00	33,124.00	31,668.00	20,160.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	970.60	7,724.47	3,525.61	15,295.11	10,116.97	11,154.78	18,337.97
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	970.60	7,724.47	3,525.61	15,295.11	10,116.97	11,154.78	18,337.97
EXPENDITURES							
9. Donor-Authorized Expenditures	21,588.00	14,028.00	18,732.00	28,084.00	33,124.00	31,668.00	20,160.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	21,588.00	14,028.00	18,732.00	28,084.00	33,124.00	31,668.00	20,160.00
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)	(20,617.40)	(6,303.53)	(15,206.39)	(12,788.89)	(23,007.03)	(20,513.22)	(1,822.03)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	20,617.40	6,303.53	15,206.39	12,788.89	23,007.03	20,513.22	1,822.03
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	21,588.00	14,028.00	18,732.00	28,084.00	33,124.00	31,668.00	20,160.00

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

LOCAL PROGRAM NAME	ROP 3D Modeling	ROP Screen Printing	ROP Small Business Application	ROP Machine Embroidery	ROP Culinary Arts	Product Preparation	Medical Assistant
RESOURCE CODE	9650	9650	9650	9650	9650	9650	9650
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	8677
LOCAL DESCRIPTION (if any)	906/361	906/362	906/363	906/382	906/384	906/388	906/389
AWARD							
1. a. Prior Year Carryover							
b. Restr Bal Transfers (Obj 8997)							
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	13,188.00	32,396.00	18,732.00	32,396.00	60,480.00	33,124.00	121,497.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,188.00	32,396.00	18,732.00	32,396.00	60,480.00	33,124.00	121,497.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	13,188.00	32,396.00	18,732.00	32,396.00	60,480.00	33,124.00	121,497.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	0.00	28,128.85	0.00	0.00	27,111.64	14,326.79	22,240.55
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	0.00	28,128.85	0.00	0.00	27,111.64	14,326.79	22,240.55
EXPENDITURES							
9. Donor-Authorized Expenditures	13,188.00	32,396.00	18,732.00	32,396.00	60,480.00	33,124.00	121,497.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	13,188.00	32,396.00	18,732.00	32,396.00	60,480.00	33,124.00	121,497.00
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)	(13,188.00)	(4,267.15)	(18,732.00)	(32,396.00)	(33,368.36)	(18,797.21)	(99,256.45)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	13,188.00	4,267.15	18,732.00	32,396.00	33,368.36	18,797.21	99,256.45
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	13,188.00	32,396.00	18,732.00	32,396.00	60,480.00	33,124.00	121,497.00

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

LOCAL PROGRAM NAME	ROP Office Occupation	ROP Computer Drafting	ROP Construction	ROP Nurse Assistant	Medical Terminology	Welding Occupation	TOTAL
RESOURCE CODE	9650	9650	9650	9650	9650	9650	
REVENUE OBJECT	8677	8677	8677	8677	8677	8677	
LOCAL DESCRIPTION (if any)	906/390	906/392	906/394	906/397	906/398	906/399	
AWARD							
1. a. Prior Year Carryover							813,081.06
b. Restr Bal Transfers (Obj 8997)							0.00
c. Adj Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	0.00	0.00	0.00	0.00	813,081.06
2. a. Current Year Award	193,676.00	48,972.00	168,476.00	27,356.00	31,668.00	9,352.00	1,699,748.03
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	193,676.00	48,972.00	168,476.00	27,356.00	31,668.00	9,352.00	1,699,748.03
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	193,676.00	48,972.00	168,476.00	27,356.00	31,668.00	9,352.00	2,512,829.09
REVENUES							
5. Revenue Deferred from Prior Year						0.00	54,953.06
6. Cash Received in Current Year	84,716.81	26,044.72	57,466.28	13,316.01	7,492.84	4,165.35	718,468.47
7. Contributed Matching Funds							0.00
8. Total Available (sum lines 5, 6, & 7)	84,716.81	26,044.72	57,466.28	13,316.01	7,492.84	4,165.35	773,421.53
EXPENDITURES							
9. Donor-Authorized Expenditures	193,676.00	48,972.00	168,476.00	27,356.00	31,668.00	9,352.00	1,975,069.40
10. Non Donor-Authorized Expenditures							0.00
11. Total Expenditures (lines 9 & 10)	193,676.00	48,972.00	168,476.00	27,356.00	31,668.00	9,352.00	1,975,069.40
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)	(108,959.19)	(22,927.28)	(111,009.72)	(14,039.99)	(24,175.16)	(5,186.65)	(1,201,647.87)
a. Deferred Revenue							93,035.74
b. Accounts Payable							0.00
c. Accounts Receivable	108,959.19	22,927.28	111,009.72	14,039.99	24,175.16	5,186.65	1,294,683.61
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	0.00	0.00	537,759.69
15. If Carryover is allowed, enter line 14 amount here							0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	193,676.00	48,972.00	168,476.00	27,356.00	31,668.00	9,352.00	1,975,069.40

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

FEDERAL PROGRAM NAME	ARRA SFSF	MedCal Billing Option					TOTAL
FEDERAL CATALOG NUMBER							
RESOURCE CODE	3200	5640					
REVENUE OBJECT	8290	8290					
LOCAL DESCRIPTION (if any)	504	585					
AWARD							
1. Prior Year Restricted Ending Balance	2,278,399.00	138,040.86					2,416,439.86
2. a. Current Year Award	0.00	35,320.81					35,320.81
b. Other Adjustments							0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	35,320.81	0.00	0.00	0.00	0.00	35,320.81
3. Required Matching Funds/Other							0.00
4. Total Available Award (sum lines 1, 2c, & 3)	2,278,399.00	173,361.67	0.00	0.00	0.00	0.00	2,451,760.67
REVENUES							
5. Cash Received in Current Year		17,146.85					17,146.85
6. Amounts Included in Line 5 for Prior Year Adjustments							0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	18,173.96	0.00	0.00	0.00	0.00	18,173.96
b. Noncurrent Accounts Receivable							0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	18,173.96	0.00	0.00	0.00	0.00	18,173.96
8. Contributed Matching Funds							0.00
9. Total Available (sum lines 5, 7c, & 8)	0.00	35,320.81	0.00	0.00	0.00	0.00	35,320.81
EXPENDITURES							
10. Donor-Authorized Expenditures	2,278,399.00	100,262.03					2,378,661.03
11. Non Donor-Authorized Expenditures							0.00
12. Total Expenditures (line 10 plus line 11)	2,278,399.00	100,262.03	0.00	0.00	0.00	0.00	2,378,661.03
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	73,099.64	0.00	0.00	0.00	0.00	73,099.64

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

STATE PROGRAM NAME		Community Day School	ELAP Student Assistance	Instructional Materials Lottery	Special Education	Special Ed Early Start	Special Ed Mental Health
RESOURCE CODE		2430	6286	6300	6500	6510	6512
REVENUE OBJECT		8091	8590	8560	8311/8091	8311	8590
LOCAL DESCRIPTION (if any)		141	496	702	802/200	803	807
AWARD							
1. a. Prior Year Restricted Ending Balance	0.00	0.02	324,153.91		0.00	389,627.15	204,779.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.02	324,153.91	0.00	0.00	389,627.15	204,779.00
2. a. Current Year Award		95,834.87		1,530,563.16	33,891,523.29	470,528.00	2,105,692.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	95,834.87	0.00	1,530,563.16	33,891,523.29	470,528.00	2,105,692.00
3. Required Matching Funds/Other					4,551,686.15		
4. Total Available Award (sum lines 1c, 2c, & 3)	0.00	95,834.89	324,153.91	1,530,563.16	38,443,209.44	860,155.15	2,310,471.00
REVENUES							
5. Cash Received in Current Year		95,834.87	0.00	146,882.81	25,128,342.29	297,334.00	1,599,156.00
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	1,383,680.35	8,763,181.00	173,194.00	506,536.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	1,383,680.35	8,763,181.00	173,194.00	506,536.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	95,834.87	0.00	1,530,563.16	33,891,523.29	470,528.00	2,105,692.00
EXPENDITURES							
10. Donor-Authorized Expenditures		95,834.89	16,252.08	1,530,550.81	38,443,209.44	404,285.16	232,922.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	95,834.89	16,252.08	1,530,550.81	38,443,209.44	404,285.16	232,922.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	307,901.83	12.35	0.00	455,869.99	2,077,549.00

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

STATE PROGRAM NAME	Economic Impact Aid	Home to School Transportation	Spec Ed Transportation	QEIA	Special Ed Salaries-6500	Special Ed-Mental Health Services	Routine Repair and Maintenance
RESOURCE CODE	7090	7230	7240	7400	6500	6500	8150
REVENUE OBJECT	8311	8311	8311	8590	8311	8590	8980
LOCAL DESCRIPTION (if any)	420/423	81	804	436	878/802	878/807	76
AWARD							
1. a. Prior Year Restricted Ending Balance	5,960,449.93			6,850,880.41		204,778.95	0.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	5,960,449.93	0.00	0.00	6,850,880.41	0.00	204,778.95	0.00
2. a. Current Year Award	13,575,911.00	744,329.00	2,916,681.00	12,920,800.00	24,989,721.00	0.00	
b. Other Adjustments				687.94			
c. Adj Curr Yr Award (sum lines 2a & 2b)	13,575,911.00	744,329.00	2,916,681.00	12,921,487.94	24,989,721.00	0.00	0.00
3. Required Matching Funds/Other		5,236,769.45	3,719,776.03				6,559,538.88
4. Total Available Award (sum lines 1c, 2c, & 3)	19,536,360.93	5,981,098.45	6,636,457.03	19,772,368.35	24,989,721.00	204,778.95	6,559,538.88
REVENUES							
5. Cash Received in Current Year	13,575,911.00	744,329.00	2,916,681.00	14,007,487.94	16,244,198.00		6,559,538.88
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	(1,086,000.00)	8,745,523.00	0.00	(6,559,538.88)
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	(1,086,000.00)	8,745,523.00	0.00	(6,559,538.88)
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	13,575,911.00	744,329.00	2,916,681.00	12,921,487.94	24,989,721.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	12,542,881.38	5,981,098.45	6,636,457.03	16,200,525.86	24,989,721.00	204,778.95	6,559,538.88
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	12,542,881.38	5,981,098.45	6,636,457.03	16,200,525.86	24,989,721.00	204,778.95	6,559,538.88
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	6,993,479.55	0.00	0.00	3,571,842.49	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	TOTAL
RESOURCE CODE	
REVENUE OBJECT	
LOCAL DESCRIPTION (if any)	
AWARD	
1. a. Prior Year Restricted Ending Balance	13,934,669.37
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	13,934,669.37
2. a. Current Year Award	93,241,583.32
b. Other Adjustments	687.94
c. Adj Curr Yr Award (sum lines 2a & 2b)	93,242,271.26
3. Required Matching Funds/Other	20,067,770.51
4. Total Available Award (sum lines 1c, 2c, & 3)	127,244,711.14
REVENUES	
5. Cash Received in Current Year	81,315,695.79
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	11,926,575.47
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	11,926,575.47
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	93,242,271.26
EXPENDITURES	
10. Donor-Authorized Expenditures	113,838,055.93
11. Non Donor-Authorized Expenditures	0.00
12. Total Expenditures (line 10 plus line 11)	113,838,055.93
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	13,406,655.21

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

LOCAL PROGRAM NAME	RDA Mt Vernon	RDA Highland	RDA	Supts Scholarship Fund	RDA Central City North	RDA Central City West	RDA Southeast Industrial
RESOURCE CODE	9010	9010	9010	9013	9014	9015	9016
REVENUE OBJECT	8699	8699	8699	8699	8699/8625	8699/8625	8699/8625
LOCAL DESCRIPTION (if any)	120	121	200	225	21	22	23
AWARD							
1. a. Prior Year Restricted Ending Balance	10,979.49	831,253.09	334,960.54	1,500.00	2,919.99	701.33	22,717.52
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	10,979.49	831,253.09	334,960.54	1,500.00	2,919.99	701.33	22,717.52
2. a. Current Year Award	351,832.73	649,806.60	67,348.94	1,000.00	8,040.61	318.85	34,991.46
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	351,832.73	649,806.60	67,348.94	1,000.00	8,040.61	318.85	34,991.46
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	362,812.22	1,481,059.69	402,309.48	2,500.00	10,960.60	1,020.18	57,708.98
REVENUES							
5. Cash Received in Current Year	351,832.73	649,806.60	67,348.94	1,000.00	8,040.61	318.85	34,991.46
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	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	351,832.73	649,806.60	67,348.94	1,000.00	8,040.61	318.85	34,991.46
EXPENDITURES							
10. Donor-Authorized Expenditures	6,265.56	276,962.46	0.00	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	6,265.56	276,962.46	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	356,546.66	1,204,097.23	402,309.48	2,500.00	10,960.60	1,020.18	57,708.98

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

LOCAL PROGRAM NAME	RDA Northeast	RDA Tri City	RDA South Valley	RDA Uptown	RDA Mt Vernon II	RDA State College	SANBAG
RESOURCE CODE	9017	9018	9019	9020	9021	9022	9024
REVENUE OBJECT	8699/8625	8699/8625	8699/8625	8699/8625	8699/8325	8699/8625	8699
LOCAL DESCRIPTION (if any)	24	25	26	27	28	20	218
AWARD							
1. a. Prior Year Restricted Ending Balance	31,693.71	37,932.10	6,501.09	2,034.61	19,617.44	62,456.55	9,600.00
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	31,693.71	37,932.10	6,501.09	2,034.61	19,617.44	62,456.55	9,600.00
2. a. Current Year Award	91,453.34	52,911.97	24,588.98	167,114.22	0.00	129,297.86	10,650.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	91,453.34	52,911.97	24,588.98	167,114.22	0.00	129,297.86	10,650.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	123,147.05	90,844.07	31,090.07	169,148.83	19,617.44	191,754.41	20,250.00
REVENUES							
5. Cash Received in Current Year	91,453.34	52,911.97	24,588.98	167,114.22	0.00	129,297.86	10,650.00
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	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	91,453.34	52,911.97	24,588.98	167,114.22	0.00	129,297.86	10,650.00
EXPENDITURES							
10. Donor-Authorized Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	123,147.05	90,844.07	31,090.07	169,148.83	19,617.44	191,754.41	20,250.00

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

LOCAL PROGRAM NAME	San Manuel Tribal Admin	RDA 40th Street	CASA	Governors Challenge	Project Inspire Grant	Ralphs Food 4 Less	IVDA
RESOURCE CODE	9025	9026	9027	9030	9031	9032	9033
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)	219	122	293	148	116	128	123
AWARD							
1. a. Prior Year Restricted Ending Balance	8,674.68	17,288.81	391.53	949.62	2,500.00	1,718.14	100,683.49
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	8,674.68	17,288.81	391.53	949.62	2,500.00	1,718.14	100,683.49
2. a. Current Year Award		57,734.39		7,000.00	488.00	0.00	2,364,636.25
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	57,734.39	0.00	7,000.00	488.00	0.00	2,364,636.25
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	8,674.68	75,023.20	391.53	7,949.62	2,988.00	1,718.14	2,465,319.74
REVENUES							
5. Cash Received in Current Year	0.00	57,734.39	0.00	7,000.00	488.00	0.00	623,664.66
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	0.00	0.00	0.00	1,740,971.59
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	1,740,971.59
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	57,734.39	0.00	7,000.00	488.00	0.00	2,364,636.25
EXPENDITURES							
10. Donor-Authorized Expenditures	1,376.31	0.00	0.00	4,860.70	488.00	370.66	2,465,319.74
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	1,376.31	0.00	0.00	4,860.70	488.00	370.66	2,465,319.74
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	7,298.37	75,023.20	391.53	3,088.92	2,500.00	1,347.48	0.00

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

LOCAL PROGRAM NAME	Asterisk Program		Science Tech and Engineering	Emmanuel United Methodist	ROP Bakery	ROP Floral Design & Sales	ROP Child Development
RESOURCE CODE	9046		9034	9037	9650	9650	9650
REVENUE OBJECT	8699		8699	8699	8677	8677	8677
LOCAL DESCRIPTION (if any)	126		221	186	700/906/338	700/906/359	700/906/380
AWARD							
1. a. Prior Year Restricted Ending Balance	43,000.00			600.00	5,465.37	5,313.22	27,267.62
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	43,000.00	0.00	0.00	600.00	5,465.37	5,313.22	27,267.62
2. a. Current Year Award	10,000.00		825.00	0.00	119,532.00	60,480.00	342,862.00
b. Other Adjustments					0.00		
c. Adj Curr Yr Award (sum lines 2a & 2b)	10,000.00	0.00	825.00	0.00	119,532.00	60,480.00	342,862.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	53,000.00	0.00	825.00	600.00	124,997.37	65,793.22	370,129.62
REVENUES							
5. Cash Received in Current Year	10,000.00		825.00	0.00	50,218.08	19,760.89	177,834.66
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	0.00	69,313.92	40,719.11	165,027.34
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	69,313.92	40,719.11	165,027.34
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	10,000.00	0.00	825.00	0.00	119,532.00	60,480.00	342,862.00
EXPENDITURES							
10. Donor-Authorized Expenditures	43,000.00		825.00	0.00	119,532.00	60,480.00	350,471.75
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	43,000.00	0.00	825.00	0.00	119,532.00	60,480.00	350,471.75
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	10,000.00	0.00	0.00	600.00	5,465.37	5,313.22	19,657.87

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

LOCAL PROGRAM NAME	ROP Food Services	TOTAL
RESOURCE CODE	9650	
REVENUE OBJECT	8677	
LOCAL DESCRIPTION (if any)	700/906/381	
AWARD		
1. a. Prior Year Restricted Ending Balance	17,372.67	1,606,092.61
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	17,372.67	1,606,092.61
2. a. Current Year Award	82,068.00	4,634,981.20
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	82,068.00	4,634,981.20
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	99,440.67	6,241,073.81
REVENUES		
5. Cash Received in Current Year	38,920.19	2,575,801.43
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	43,147.81	2,059,179.77
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	43,147.81	2,059,179.77
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	82,068.00	4,634,981.20
EXPENDITURES		
10. Donor-Authorized Expenditures	94,137.00	3,424,089.18
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	94,137.00	3,424,089.18
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	5,303.67	2,816,984.63

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	222,233,912.36	301	893,100.46	303	221,340,811.90	305	2,148,728.45	2,222,869.08	307	219,117,942.82	309
2000 - Classified Salaries	66,277,068.57	311	697,788.80	313	65,579,279.77	315	6,090,506.67	7,883,974.44	317	57,695,305.33	319
3000 - Employee Benefits (Excluding 3800)	87,818,638.80	321	1,645,345.87	323	86,173,292.93	325	688,646.73	1,389,237.81	327	84,784,055.12	329
4000 - Books, Supplies Equip Replace. (6500)	23,047,932.06	331	226,327.14	333	22,821,604.92	335	2,749,657.79	2,852,295.81	337	19,969,309.11	339
5000 - Services. . . & 7300 - Indirect Costs	64,347,588.33	341	730,840.83	343	63,616,747.50	345	23,526,180.60	23,694,730.10	347	39,922,017.40	349
TOTAL					459,531,737.02	365	TOTAL			421,488,629.78	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	174,696,676.00 375
2. Salaries of Instructional Aides Per EC 41011.		2100	10,341,750.43 380
3. STRS.		3101 & 3102	14,019,989.41 382
4. PERS.		3201 & 3202	1,440,601.63 383
5. OASDI - Regular, Medicare and Alternative.		3301 & 3302	3,497,496.94 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).		3401 & 3402	26,025,818.04 385
7. Unemployment Insurance.		3501 & 3502	3,114,349.67 390
8. Workers' Compensation Insurance.		3601 & 3602	0.00 392
9. OPEB, Active Employees (EC 41372).		3751 & 3752	1,088,886.03 393
10. Other Benefits (EC 22310).		3901 & 3902	0.00 396
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).			234,225,568.15 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.			1,171,847.53 396
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).			1,312,090.93 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.			396
14. TOTAL SALARIES AND BENEFITS.			233,053,720.62 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.			55.29%
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)	55.29%
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).	421,488,629.78
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	189,511,575.00	(444,732.00)	189,066,843.00		4,345,000.00	184,721,843.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	52,480,846.00	13,315.00	52,494,161.00			52,494,161.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	30,032,690.00		30,032,690.00	17,591,050.00	5,374,840.00	42,248,900.00	
Net OPEB Obligation	7,032,873.00	713,329.00	7,746,202.00	4,675,326.00	2,263,564.00	10,157,964.00	
Compensated Absences Payable	1,477,725.00		1,477,725.00		724,036.00	753,689.00	
Governmental activities long-term liabilities	280,535,709.00	281,912.00	280,817,621.00	22,266,376.00	12,707,440.00	290,376,557.00	0.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2010-11 Actual			2011-12 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	262,236,237.97		262,236,237.97			269,248,476.93
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	50,672.79		50,672.79			50,756.09
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)	47,967.66		47,967.66	47,342.26		47,342.26
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,788.43		2,788.43	3,890.63		3,890.63
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)		50,756.09				51,232.89
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)		50,756.09				51,232.89
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2011-12 Actual			2012-13 Budget		
1. Homeowners' Exemption (Object 8021)	312,945.02		312,945.02	307,001.00		307,001.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	22,094,836.24		22,094,836.24	22,554,125.00		22,554,125.00
5. Unsecured Roll Taxes (Object 8042)	1,153,937.97		1,153,937.97	936,186.00		936,186.00
6. Prior Years' Taxes (Object 8043)	322,632.32		322,632.32	0.00		0.00
7. Supplemental Taxes (Object 8044)	289,537.14		289,537.14	272,536.00		272,536.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,661,891.97)		(8,661,891.97)	(8,661,892.00)		(8,661,892.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	58,128.84		58,128.84	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)	3,025,135.41		3,025,135.41	163,167.36		163,167.36
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)	(1,037,726.33)		(1,037,726.33)	(1,257,013.82)		(1,257,013.82)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	17,557,534.64	0.00	17,557,534.64	14,314,109.54	0.00	14,314,109.54
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)	17,557,534.64	0.00	17,557,534.64	14,314,109.54	0.00	14,314,109.54

	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)			706,579.35			501,624.14
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)			706,579.35			501,624.14
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	240,153,065.88		240,153,065.88	239,307,902.16		239,307,902.16
25. Revenue Limit State Aid - Prior Years (Object 8019)	(1,148,713.00)		(1,148,713.00)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		2,094,373.00	2,094,373.00		2,094,373.00	2,094,373.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		352,116.00	352,116.00		352,116.00	352,116.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00		0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	12,959,709.00		12,959,709.00	12,579,966.00		12,579,966.00
35. Class Size Reduction, Grade 9 (Object 8590)**		101,727.00	101,727.00		101,727.00	101,727.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	251,964,061.88	2,548,216.00	254,512,277.88	251,887,868.16	2,548,216.00	254,436,084.16
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	186,587.00		186,587.00	163,779.00		163,779.00
38. TOTAL STATE AID (Lines C36 plus C37)	252,150,648.88	2,548,216.00	254,698,864.88	252,051,647.16	2,548,216.00	254,599,863.16
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	474,702,195.70		474,702,195.70	454,049,422.09		454,049,422.09
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	(19,265.46)		(19,265.46)	40,000.00		40,000.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			262,236,237.97			269,248,476.93
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			1.0016			1.0094
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			269,248,476.93			282,025,496.47
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			17,557,534.64			14,314,109.54
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)			6,090,730.80			6,147,946.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			252,397,521.64			254,599,863.16
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			252,397,521.64			254,599,863.16
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])			(19,265.46)			23,692.37
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			17,538,269.18			14,337,801.91
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)			252,416,787.10			254,599,863.16
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			17,538,269.18			
b. State Subventions (Line D8)			252,416,787.10			
c. Less: Excluded Appropriations (Line C23)			706,579.35			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			269,248,476.93			

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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) 16,158,406.21
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) 358,475,038.26

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) 4.51%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	14,957,549.51
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,174,399.64
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	221,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	426,790.40
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)	1,995,817.77
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)	3,413.89
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	22,778,971.21
9. Carry-Forward Adjustment (Part IV, Line F)	5,889,668.02
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	28,668,639.23

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	264,185,214.48
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	64,506,349.71
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	31,968,676.60
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	321,386.90
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)	2,533,024.79
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)	2,433,335.47
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	42,257,347.81
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)	72,282.11
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,050,778.77
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,217,806.69
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	25,657,853.17
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)	442,204,056.50

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) 5.15%

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/lic)

(Line A10 divided by Line B18) 6.48%

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>22,778,971.21</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,048,010.95)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(541,031.89)</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 (3.46%) times Part III, Line B18); zero if negative	<u>5,889,668.02</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.46%) times Part III, Line B18) or (the highest rate used to recover costs from any program (3.57%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>5,889,668.02</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>5,889,668.02</u>

Approved indirect cost rate: 3.46%
Highest rate used in any program: 3.57%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	21,545,841.89	745,486.13	3.46%
01	3011	663,810.61	22,876.00	3.45%
01	3180	3,000,599.25	103,821.00	3.46%
01	3181	14,376,118.55	497,414.00	3.46%
01	3310	9,440,694.00	326,648.00	3.46%
01	3313	1,019,380.20	35,232.00	3.46%
01	3315	166,202.00	5,751.00	3.46%
01	3319	33,065.53	1,144.00	3.46%
01	3320	257,116.00	8,896.00	3.46%
01	3324	18,121.69	627.00	3.46%
01	3327	211,140.00	7,305.00	3.46%
01	3345	1,039.00	36.00	3.46%
01	3385	57,701.00	1,996.00	3.46%
01	3410	371,731.17	12,862.00	3.46%
01	3550	555,346.00	19,214.00	3.46%
01	3710	79,378.30	1,588.00	2.00%
01	4035	3,438,805.13	118,982.65	3.46%
01	4036	30,000.00	1,038.00	3.46%
01	4045	84,134.80	2,911.06	3.46%
01	4046	196,791.00	6,809.00	3.46%
01	4047	10,771.16	373.00	3.46%
01	4048	125,354.64	4,337.00	3.46%
01	4124	746,243.04	25,819.97	3.46%
01	4201	113,140.01	3,914.64	3.46%
01	4203	2,104,201.77	42,084.04	2.00%
01	4510	118,631.00	4,105.00	3.46%
01	5630	57,580.56	1,992.29	3.46%
01	5640	91,493.89	3,165.68	3.46%
01	5810	359,006.38	12,421.62	3.46%
01	6010	2,493,596.05	86,278.41	3.46%
01	6286	14,413.76	499.00	3.46%
01	6386	62,731.97	2,170.53	3.46%
01	6500	33,816,289.50	1,138,266.00	3.37%
01	6510	390,765.16	13,520.00	3.46%
01	6512	27,202.08	941.00	3.46%
01	6515	9,691.00	335.00	3.46%
01	6520	345,185.03	11,973.00	3.47%
01	6530	10,822.00	374.00	3.46%
01	6535	18,953.00	655.00	3.46%
01	7090	11,975,729.01	414,360.22	3.46%
01	7220	177,801.02	6,151.92	3.46%
01	7240	140,289.17	4,854.00	3.46%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	7400	15,617,601.38	540,369.00	3.46%
01	8150	6,286,403.55	217,509.56	3.46%
01	9010	4,973,068.12	170,903.25	3.44%
11	9010	400,801.26	11,817.57	2.95%
12	5025	940,321.20	32,455.48	3.45%
12	5037	1,391.99	48.22	3.46%
12	6052	20,288.91	584.53	2.88%
12	6105	6,212,029.59	221,788.75	3.57%
61	5310	25,536,814.37	883,573.78	3.46%

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	0.00		0.00	0.00
2. State Lottery Revenue	8560	6,405,149.27		1,530,563.16	7,935,712.43
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		6,405,149.27	0.00	1,530,563.16	7,935,712.43
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries:	1000-1999	373,793.71			373,793.71
2. Classified Salaries:	2000-2999	5,371,134.12			5,371,134.12
3. Employee Benefits:	3000-3999	111,358.71			111,358.71
4. Books and Supplies	4000-4999	290,704.40		1,530,563.16	1,821,267.56
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	233,901.30			233,901.30
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	24,257.03			24,257.03
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)		6,405,149.27	0.00	1,530,563.16	7,935,712.43
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
D. COMMENTS:					

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

*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	468,374,503.91
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	79,057,306.73
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	488,730.34
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,500,466.89
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	626,112.91
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	1,591,017.18
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	205,797.07
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)				6,412,124.39
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	413,305.69
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)				383,318,378.48
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				383,318,378.48

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)		50,408.37
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)		50,408.37
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		50,408.37
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,604.26
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.)	393,418,654.02	8,190.17
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)	393,418,654.02	8,190.17
B. Required effort (Line A.2 times 90%)	354,076,788.62	7,371.15
C. Current year expenditures (Line I.G and Line II.F)	383,318,378.48	7,604.26
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	10,161,434.37
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				10,161,434.37

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)	383,318,378.48	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,604.26
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	0.00	0.00	0.00	0.00		0.00			
1110	Regular Education, K–12	232,427,062.50	99,777,903.65	332,204,966.15	18,667,538.51		350,872,504.66			
3100	Alternative Schools	5,119,353.45	1,983,114.58	7,102,468.03	399,107.81		7,501,575.84			
3200	Continuation Schools	0.00	0.00	0.00	0.00		0.00			
3300	Independent Study Centers	610,217.42	244,480.15	854,697.57	48,027.88		902,725.45			
3400	Opportunity Schools	1,145,253.98	538,538.22	1,683,792.20	94,617.06		1,778,409.26			
3550	Community Day Schools	503,934.73	244,789.92	748,724.65	42,072.96		790,797.61			
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00			
3800	Vocational Education	478,095.52	0.00	478,095.52	26,865.54		504,961.06			
4110	Regular Education, Adult	5,587,930.96	836,139.66	6,424,070.62	360,986.73		6,785,057.35			
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00			
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00			
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00			
4760	Bilingual	0.00	0.00	0.00	0.00		0.00			
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00			
5000-5999	Special Education	57,656,980.29	21,352,381.65	79,009,361.94	4,439,759.96		83,449,121.90			
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00			
Other Goals										
7110	Nonagency - Educational	1,592,642.06	110,384.89	1,703,026.95	95,697.91		1,798,724.86			
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00				
8100	Community Services	287,845.90	66,859.83	354,705.73	19,931.92	374,637.65				
8500	Child Care and Development Services	318,940.75	4,856,490.65	5,175,431.40	290,822.16	5,466,253.56				
Other Costs										
----	Food Services					9,212.00	9,212.00			
----	Enterprise					0.00	0.00			
----	Facilities Acquisition & Construction					3,743,792.54	3,743,792.54			
----	Other Outgo					633,906.65	633,906.65			
Other Funds										
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)						2,850,669.87	2,850,669.87	2,066,609.95	4,917,279.82
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)								(1,154,456.27)	(1,154,456.27)
----	Total General Fund and Charter Schools Funds Expenditures	305,728,257.56	132,861,753.07	438,590,010.63	25,397,582.12	4,386,911.19	468,374,503.94			

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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	232,138,230.48	43,172.93	90.20	0.00	239,093.74	0.00	0.00			6,475.15	0.00	232,427,062.50
3100	Alternative Schools	4,322,311.99	367,193.58	114,770.70	244.20	314,444.54	0.00	0.00			388.44	0.00	5,119,353.45
3200	Continuation Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3300	Independent Study Centers	210,504.21	133,286.71	0.00	0.00	265,930.76	0.00	0.00			495.74	0.00	610,217.42
3400	Opportunity Schools	1,129,270.58	0.00	0.00	0.00	15,983.40	0.00	0.00			0.00	0.00	1,145,253.98
3550	Community Day Schools	390,668.81	304.02	0.00	0.00	112,961.90	0.00	0.00			0.00	0.00	503,934.73
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	478,095.52	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	478,095.52
4110	Regular Education, Adult	3,237,858.27	0.00	0.00	1,514,564.68	277,692.73	0.00	0.00			557,815.28	0.00	5,587,930.96
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	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
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	34,440,042.10	7,662,448.51	0.00	515,384.23	8,372,965.08	6,631,603.03	0.00			34,537.34	0.00	57,656,980.29
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	1,468,626.47	59,774.27	0.00	0.00	64,191.32	0.00	0.00	0.00	0.00	50.00	0.00	1,592,642.06
7150	Nonagency - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8100	Community Services		0.00	0.00	0.00	40,681.32	0.00		247,164.58	0.00	0.00	0.00	287,845.90
8500	Child Care and Development Services	0.00	0.00	0.00	656.93	26,702.81	0.00		281,822.32	0.00	9,758.69	0.00	318,940.75
Total Direct Charged Costs		277,815,608.43	8,266,180.02	114,860.90	2,030,850.04	9,730,647.60	6,631,603.03	0.00	528,986.90	0.00	609,520.64	0.00	305,728,257.56

* 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	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	55,732,946.71	35,926,149.64	8,118,807.30	99,777,903.65
3100	Alternative Schools	1,263,372.66	719,741.92	0.00	1,983,114.58
3200	Continuation Schools	0.00	0.00	0.00	0.00
3300	Independent Study Centers	141,571.05	102,909.10	0.00	244,480.15
3400	Opportunity Schools	375,002.91	163,535.31	0.00	538,538.22
3550	Community Day Schools	176,391.12	68,398.80	0.00	244,789.92
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	836,139.66	0.00	0.00	836,139.66
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	14,652,603.14	5,897,375.61	802,402.90	21,352,381.65
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	68,723.80	41,661.09	0.00	110,384.89
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	25,198.74	41,661.09	0.00	66,859.83
8500	Child Care and Development Svcs.	4,856,024.29	466.36	0.00	4,856,490.65
Other Funds					
--	Adult Education (Fund 11)		0.00		0.00
--	Child Development (Fund 12)	1,911,896.34	938,773.53	0.00	2,850,669.87
--	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		80,039,870.42	43,900,672.45	8,921,210.20	132,861,753.07

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)	2,959,815.19
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	221,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	17,455,775.01
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	5,915,448.18
5	Total Central Administration Costs in General Fund and Charter Schools Funds	26,552,038.38
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	305,728,257.56
2	Total Allocated Costs (from Form PCR, Column 2, Total)	132,861,753.07
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	438,590,010.63
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	1,050,778.77
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	7,217,806.69
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	25,657,853.17
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	33,926,438.63
D. Total Direct Charged and Allocated Costs (B3 + C5)		472,516,449.26
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		5.62%

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)	9,212.00				9,212.00
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			3,743,792.54		3,743,792.54
Other Outgo (Objects 1000-7999)				633,906.65	633,906.65
Total Other Costs	9,212.00	0.00	3,743,792.54	633,906.65	4,386,911.19

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)	12,742,058.10	4,815,928.08	41,097,394.74	21,384,489.50	43,824,976.43	75,696.00	8,921,210.20
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							
1110 Regular Education, K-12	2,432.91	2,432.91	2,432.91	2,432.91	2,306.21	43.00	10,108.00
3100 Alternative Schools	55.15	55.15	55.15	55.15	46.30		
3200 Continuation Schools							
3300 Independent Study Centers	6.18	6.18	6.18	6.18	6.62		
3400 Opportunity Schools	16.37	16.37	16.37	16.37	10.52		
3550 Community Day Schools	7.70	7.70	7.70	7.70	4.40		
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult	36.50	36.50	36.50	36.50			
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual							
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	639.63	639.63	639.63	639.63	379.37		999.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	3.00	3.00	3.00	3.00	2.68		
7150 Nonagency - Other							
8100 Community Services	1.10	1.10	1.10	1.10	2.68		
8500 Child Care and Development Services	211.98	211.98	211.98	211.98	0.03		
Other Funds Description							
-- Adult Education (Fund 11)							
-- Child Development (Fund 12)	83.46	83.46	83.46	83.46	60.39		
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	3,493.98	3,493.98	3,493.98	3,493.98	2,819.20	43.00	11,107.00

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	6,362.81	6,505.81
2. Inflation Increase	0041	143.00	211.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,505.81	6,716.81
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,505.81	6,716.81
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	82.72	85.40
c. Revenue Limit ADA	0033	47,977.97	47,342.26
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	316,104,294.68	322,031,994.39
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	316,104,294.68	322,031,994.39
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	250,980,487.89	250,309,028.60
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	4,992,950.00	3,561,954.10
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	778,867.00	650,904.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	443,513.00	565,712.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	- - -	4,657,596.00	3,476,762.10
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	255,638,083.89	253,785,790.70

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	15,570,125.56	15,407,956.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	766,030.80	163,167.36
28. Less: Charter Schools In-lieu Taxes	0595	1,037,726.00	1,257,013.82
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	15,298,430.36	14,314,109.54
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	240,339,653.53	239,471,681.16
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	186,587.00	163,779.00
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	---	(0.65)	
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(186,587.65)	(163,779.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	240,153,065.88	239,307,902.16
43. Less: Revenue Limit State Apportionment Receipts	---	145,708,349.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	94,444,716.88	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	688,362.00	688,362.00
46. California High School Exit Exam	9002	1,101,262.00	1,101,262.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	304,749.00	304,749.00
48. Apprenticeship Funding	0570	53,263.00	94,399.00
49. Community Day School Additional Funding	3103, 9007	352,116.00	312,085.00

Description	2011-12 Actual	2012-13 Budget	% Diff.
SELPA Name: San Bernardino City Unified (TA)			
Date allocation plan approved by SELPA governance: _____			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants			0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment			0.00%
D. Subtotal (Sum lines A.5, B, and C)	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			0.00%
F. Low Incidence Materials and Equipment Apportionment			0.00%
G. Out of Home Care Apportionment			0.00%
H. NPS/LCI Extraordinary Cost Pool Apportionment			0.00%
I. Adjustment for NSS with Declining Enrollment			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)	0.00	0.00	0.00%
K. Mental Health Apportionment			0.00%
L. Federal IDEA Local Assistance Grants - Preschool			0.00%
M. Federal IDEA - Section 619 Preschool			0.00%
N. Other Federal Discretionary Grants			0.00%
O. Other Adjustments			0.00%
P. Total SELPA Revenues (Sum lines J through O)	0.00	0.00	0.00%
II. ALLOCATION TO SELPA MEMBERS			
San Bernardino City Unified (TA00)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%
Preparer Name: <u>Mohammad Z Islam</u>			
Title: <u>Chief Business and Financial Officer</u>			
Phone: <u>(909) 381-1164</u>			

Current LEA: 36-67876-0000000 San Bernardino City Unified		
Selected SELPA: TA		(Enter a SELPA ID from the list below then save and close)
POTENTIAL Selpas for this LEA		DATE APPROVED
ID	SELPA-TITLE	(from Form SEA)
TA	San Bernardino City Unified	

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	(824,146.98)	0.00	(1,154,456.27)				
Other Sources/Uses Detail					228,119.05	626,112.91		
Fund Reconciliation							1,918,954.20	83,372,902.23
09 CHARTER SCHOOLS SPECIAL REVENUE 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
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	7,369.15	0.00	11,817.57	0.00				
Other Sources/Uses Detail					0.00	90,000.00		
Fund Reconciliation							26.51	77,104.91
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	111,344.84	0.00	254,876.98	0.00				
Other Sources/Uses Detail					474,421.68	0.00		
Fund Reconciliation							541,734.01	281,523.60
13 CAFETERIA SPECIAL REVENUE 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
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	0.01		
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	80,690.00	0.00						
Other Sources/Uses Detail					3,058,765.76	2,702,632.40		
Fund Reconciliation							3,215,742.15	13,514.09
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					267,415.60	445,224.48		
Fund Reconciliation							10,523,461.02	198,251.79
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	768,168.00	0.00						
Other Sources/Uses Detail					5,098,951.43	5,346,676.48		
Fund Reconciliation							70,129,724.78	2,276,880.44
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	63,117.00	0.00						
Other Sources/Uses Detail					344,344.78	220,052.84		
Fund Reconciliation							130,521.52	8,065.07
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	1,800.96	0.00						
Other Sources/Uses Detail					0.00	7,063.56		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					21,960.03	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	56,215.65		
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	(212,868.03)	887,761.72	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							29,721.66	1,590,638.96

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	4,525.06	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,334,598.74	5,603.49
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							0.00	0.00
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	1,037,015.01	(1,037,015.01)	1,154,456.27	(1,154,456.27)	9,493,978.33	9,493,978.33	87,824,484.59	87,824,484.58

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:	
		2011-12 Unaudited Actuals	2012-13 Budget
01	General Fund/County School Service Fund	GS	GS
09	Charter Schools Special Revenue Fund		
10	Special Education Pass-Through Fund		
11	Adult Education Fund	G	G
12	Child Development Fund	G	G
13	Cafeteria Special Revenue Fund		
14	Deferred Maintenance Fund		
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects	G	
18	School Bus Emissions Reduction Fund		
19	Foundation Special Revenue Fund		
20	Special Reserve Fund for Postemployment Benefits		
21	Building Fund	G	G
25	Capital Facilities Fund	G	G
30	State School Building Lease-Purchase Fund		
35	County School Facilities Fund	G	G
40	Special Reserve Fund for Capital Outlay Projects	G	G
49	Capital Project Fund for Blended Component Units	G	G
51	Bond Interest and Redemption Fund	G	G
52	Debt Service Fund for Blended Component Units		
53	Tax Override Fund	G	
56	Debt Service Fund		
57	Foundation Permanent Fund		
61	Cafeteria Enterprise Fund	G	G
62	Charter Schools Enterprise Fund		
63	Other Enterprise Fund		
66	Warehouse Revolving Fund		
67	Self-Insurance Fund	G	G
71	Retiree Benefit Fund		
73	Foundation Private-Purpose Trust Fund	G	G
76	Warrant/Pass-Through Fund		
95	Student Body Fund		
76A	Changes in Assets and Liabilities (Warrant/Pass-Through)		
95A	Changes in Assets and Liabilities (Student Body)		
A	Average Daily Attendance	S	S
ASSET	Schedule of Capital Assets	S	
CA	Unaudited Actuals Certification	S	
CAT	Schedule for Categoricals	S	
CEA	Current Expense Formula/Minimum Classroom Comp. - Actuals	GS	
CHG	Change Order Form		
CORR	Adults in Correctional Facilities		
DEBT	Schedule of Long-Term Liabilities	S	
GANN	Appropriations Limit Calculations	GS	GS
ICR	Indirect Cost Rate Worksheet	GS	
L	Lottery Report	GS	

G = General Ledger Data; S = Supplemental Data

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

Description	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	124.0	134.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	10,108.0	999.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	0.0
C. ENTER total number of miles driven to/from school	021/022	959,834.0	969,211.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	3	3
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)	003/004	385,954.08	85,884.41
B. Books & Supplies (Objects 4200, 4300, and 4400)		32,341.25	0.00
C. 1. Subagreements for Services (Object 5100)		5,488,785.60	6,491,313.86
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils		5,488,785.60	6,491,313.86
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		1,193.11	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		3,285.90	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		21,873.36	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		46,748.89	54,404.76
7. Communications (Object 5900)		916.26	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500 plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	5,981,098.45	6,631,603.03
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)	094/093		
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	5,981,098.45	6,631,603.03
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)	097/098	0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	5,981,098.45	6,631,603.03
K. Indirect Costs (Approved indirect cost rate of 3.46% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)	100/101	17,034.02	4,854.01
L. Net Pupil Transportation Expense (Lines J and K)		5,998,132.47	6,636,457.04

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		5,998,132.47	6,636,457.04
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		0.00	0.00
2. ENTER payments by another LEA, included in Schedule II, Line C1		0.00	0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	5,998,132.47	6,636,457.04
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	6.249	6.847
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	593.404	6,643.100
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	5,998,132.47	6,636,457.04
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Mohammad Z Islam

Title: Chief Business and Financial Officer

Agency: San Bernardino City USD

Phone Number/Ext: (909) 381-1164

E-mail Address: mohammad.islam@sbcusd.com

ASA Charter School

2011-2012

UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Received
SEP 04 2012

CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA CHARTER SCHOOL Accounting Services
CDS #: 36678760107730
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 677

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Jim Cunningham

Name

Director of Accounting Services

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.com

E-mail address

For Charter School:

Cecelia J Cummings

Name

Consultant

Title

760-249-3092

Telephone

cecelia@cjcummingscpa.com

E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Brande D Smith

Charter School Official
(Original signature required)

Date: 9-4-12

Printed

Name: Brande Smith

Title: Principal

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10-10-2012

Printed

Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: [Signature]

By County Superintendent/Designee
(Original signature required)

Date: 10/11/12

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: ASA CHARTER SCHOOL
CDS #: 36678760107730
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 677

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)
- ☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,400,055.05		1,400,055.05
State Aid - Prior Years	8019	15,826.00		15,826.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	80,490.18		80,490.18
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,496,371.23	0.00	1,496,371.23
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290		15,503.00	15,503.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		113,245.13	113,245.13
Other Federal Revenues (incl. ARRA)	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	128,748.13	128,748.13
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	348,844.35	16,629.60	365,473.95
Total, Other State Revenues		348,844.35	16,629.60	365,473.95
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	212,726.05		212,726.05
Total, Local Revenues		212,726.05	0.00	212,726.05
5. TOTAL REVENUES		2,057,941.63	145,377.73	2,203,319.36
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	782,713.59	15,503.00	798,216.59
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		782,713.59	15,503.00	798,216.59
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	51,982.50		51,982.50
Noncertificated Support Salaries	2200	120,833.31	26,318.61	147,151.92

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: ASA CHARTER SCHOOL

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	139,978.36	35,061.67	175,040.03
Clerical and Office Salaries	2400	48,677.00		48,677.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		361,471.17	61,380.28	422,851.45
3. Employee Benefits				
STRS	3101-3102	65,286.12	1,279.00	66,565.12
PERS	3201-3202	41,160.47	6,704.57	47,865.04
OASDI / Medicare / Alternative	3301-3302	37,338.72	4,695.59	42,034.31
Health and Welfare Benefits	3401-3402	80,513.82	374.28	80,888.10
Unemployment Insurance	3501-3502	22,915.79	1,292.33	24,208.12
Workers' Compensation Insurance	3601-3602	19,805.77	701.23	20,507.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		267,020.69	15,047.00	282,067.69
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	597.70		597.70
Materials and Supplies	4300	29,022.86		29,022.86
Noncapitalized Equipment	4400	20,401.17		20,401.17
Food	4700		23,203.11	23,203.11
Total, Books and Supplies		50,021.73	23,203.11	73,224.84
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	415.66		415.66
Dues and Memberships	5300	5,690.48		5,690.48
Insurance	5400	10,669.88	3,556.63	14,226.51
Operations and Housekeeping Services	5500	46,849.27	29,301.14	76,150.41
Rentals, Leases, Repairs, and Noncap. Improvements	5600	32,520.72		32,520.72
Professional/Consulting Services and Operating Expend.	5800	174,629.96		174,629.96
Communications	5900	17,019.84		17,019.84
Total, Services and Other Operating Expenditures		287,795.81	32,857.77	320,653.58
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	84,224.58		84,224.58
Total, Capital Outlay		84,224.58	0.00	84,224.58
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: ASA CHARTER SCHOOL

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	208,210.00		208,210.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		208,210.00	0.00	208,210.00
Total, Other Outgo		208,210.00	0.00	208,210.00
8. TOTAL EXPENDITURES		2,041,457.57	147,991.16	2,189,448.73
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		16,484.06	(2,613.43)	13,870.63
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(2,613.43)	2,613.43	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(2,613.43)	2,613.43	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		13,870.63	0.00	13,870.63
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	1,719,535.63		1,719,535.63
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(168,474.35)		(168,474.35)
c. Adjusted Beginning Balance		1,551,061.28	0.00	1,551,061.28
2. Ending Fund Balance, June 30 (E+F1c)		1,564,931.91	0.00	1,564,931.91
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796			0.00
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A	1,564,931.91	0.00	1,564,931.91
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	54,790.21		54,790.21
In Revolving Fund	9130	301.29		301.29
With Fiscal Agent/Trustee	9135			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: ASA CHARTER SCHOOL

CDS #: 36678760107730

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	68,896.41		68,896.41
4. Due from Grantor Governments	9290	647,865.84		647,865.84
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	29,510.12		29,510.12
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	3,972,754.00		3,972,754.00
9. TOTAL ASSETS		4,774,117.87	0.00	4,774,117.87
H. LIABILITIES				
1. Accounts Payable	9500	113,261.66		113,261.66
2. Due to Grantor Governments	9590	15,228.96		15,228.96
3. Current Loans	9640	300,000.00		300,000.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669	2,780,695.34		2,780,695.34
6. TOTAL LIABILITIES		3,209,185.96	0.00	3,209,185.96
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		1,564,931.91	0.00	1,564,931.91

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: ASA CHARTER SCHOOL
CDS #: 36678760107730

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: ASA CHARTER SCHOOL
CDS #: 36678760107730

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	2,189,448.73
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	128,748.13
c. Subtotal of State & Local Expenditures [a minus b]	2,060,700.60
d. Less Community Services [J2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	292,434.58
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,768,266.02

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

CHARTER SCHOOL CERTIFICATION

Charter School Name: ASA CHARTER SCHOOL
CDS #: 36678760107730
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 677

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

James Cunningham
Name

Director of Accounting Services
Title

909-381-1152
Telephone

jim.cunningham@sbcusd.com
E-mail address

For Charter School:

Cecelia J Cummings
Name

Consultant
Title

760-249-3092
Telephone

cecelia@cjcummingscpa.com
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Brande Smith

Title: Principal

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed
Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Carden Virtual Academy Academy of the Inland Empire

2011-2012 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

CHARTER SCHOOL CERTIFICATION

Charter School Name: Carden Virtual Academy (Academy of the Inland Empire)
CDS #: 36678760122572
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1222

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Jim Cunningham
Name

Accounting Director
Title

909-381-1148
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Karl Yoder
Name

CFO, DMS
Title

916-284-1382
Telephone

karl@charteradmin.com
E-mail address

To the entity that approved the charter school:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]
Charter School Official
(Original signature required)

Date: 9/7/2012

Printed

Name: Will Griffin

Title: Executive Director

To the County Superintendent of Schools:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10-10-2012

Printed

Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Gary S. Thomas, Ed.D.
County Superintendent of Schools
San Bernardino County, California
(Original signature required)
By [Signature] Deputy

Date: 10/12/12

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Carden Virtual Academy (Academy of the Inland Empire)

CDS #: 36678760122572

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1222

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	2,700,230.00		2,700,230.00
State Aid - Prior Years	8019	(19,781.00)		(19,781.00)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	143,157.42		143,157.42
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,823,606.42	0.00	2,823,606.42
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		150,569.00	150,569.00
Total, Federal Revenues		0.00	150,569.00	150,569.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	414,105.51	18,954.32	433,059.83
Total, Other State Revenues		414,105.51	18,954.32	433,059.83
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES		3,237,711.93	169,523.32	3,407,235.25
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	917,151.70	485.42	917,637.12
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	154,179.87		154,179.87
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,071,331.57	485.42	1,071,816.99
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	8,214.25		8,214.25
Noncertificated Support Salaries	2200			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Carden Virtual Academy (Academy of the Inland Empire)

CDS #: 36678760122572

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	107,250.00		107,250.00
Clerical and Office Salaries	2400	165,002.47		165,002.47
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		280,466.72	0.00	280,466.72
3. Employee Benefits				
STRS	3101-3102	59,113.64	40.05	59,153.69
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	58,014.31	7.04	58,021.35
Health and Welfare Benefits	3401-3402	136,256.07	19.20	136,275.27
Unemployment Insurance	3501-3502	21,657.16	7.82	21,664.98
Workers' Compensation Insurance	3601-3602	26,761.87	9.47	26,771.34
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		301,803.05	83.58	301,886.63
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	91,073.81	0.00	91,073.81
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	106,422.34	78,493.43	184,915.77
Noncapitalized Equipment	4400	17,267.67		17,267.67
Food	4700	545.77		545.77
Total, Books and Supplies		215,309.59	78,493.43	293,803.02
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	294,658.00	90,460.89	385,118.89
Travel and Conferences	5200	51,907.58		51,907.58
Dues and Memberships	5300	7,065.50		7,065.50
Insurance	5400	19,246.90		19,246.90
Operations and Housekeeping Services	5500	14,364.80		14,364.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	138,165.34		138,165.34
Professional/Consulting Services and Operating Expend.	5800	574,759.92		574,759.92
Communications	5900	19,780.01		19,780.01
Total, Services and Other Operating Expenditures		1,119,948.05	90,460.89	1,210,408.94
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	8,266.29		8,266.29
Total, Capital Outlay		8,266.29	0.00	8,266.29
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	31,096.28		31,096.28
All Other Transfers	7281-7299			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Carden Virtual Academy (Academy of the Inland Empire)

CDS #: 36678760122572

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	72,583.33		72,583.33
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		72,583.33	0.00	72,583.33
Total, Other Outgo		103,679.61	0.00	103,679.61
8. TOTAL EXPENDITURES		3,100,804.88	169,523.32	3,270,328.20
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		136,907.05	0.00	136,907.05
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		136,907.05	0.00	136,907.05
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	46,091.22		46,091.22
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		46,091.22	0.00	46,091.22
2. Ending Fund Balance, June 30 (E+F1c)		182,998.27	0.00	182,998.27
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796	140,254.46		140,254.46
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A	42,743.81	0.00	42,743.81
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	3,000,084.72	(74,274.33)	2,925,810.39
In Revolving Fund	9130	120.00		120.00
With Fiscal Agent/Trustee	9135	28,295.40		28,295.40

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Carden Virtual Academy (Academy of the Inland Empire)

CDS #: 36678760122572

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	2,005,855.66	164,735.22	2,170,590.88
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	9,425.00		9,425.00
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	140,254.46		140,254.46
9. TOTAL ASSETS		5,184,035.24	90,460.89	5,274,496.13
H. LIABILITIES				
1. Accounts Payable	9500	501,036.97	90,460.89	591,497.86
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	4,500,000.00		4,500,000.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
6. TOTAL LIABILITIES		5,001,036.97	90,460.89	5,091,497.86
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		182,998.27	0.00	182,998.27

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: Carden Virtual Academy (Academy of the Inland Empire)
CDS #: 36678760122572

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Carden Virtual Academy (Academy of the Inland Empire)
CDS #: 36678760122572

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	3,270,328.20
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	150,569.00
c. Subtotal of State & Local Expenditures [a minus b]	3,119,759.20
d. Less Community Services [J2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	80,849.62
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 3,038,909.58

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Carden Virtual Academy (Academy of the Inland Empire)
CDS #: 36678760122572
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1222

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Jim Cunningham
Name

Karl Yoder
Name

Interim Accounting Director
Title

CFO, DMS
Title

909-381-1148
Telephone

916-284-1382
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

karl@charteradmin.com
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Will Griffin

Title: Executive Director

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed
Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

Casa Ramona Academy for Technology, Community and Education, Inc.

2011-2012 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

CHARTER SCHOOL CERTIFICATION

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: 36678760114405
Charter Approving Entity: San Bernardino City Unified School District
County: 36
Charter #: 897

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

James Cunningham
Name

Accounting Director
Title

909-381-1148
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Peter Wesch
Name

Accountant
Title

909-742-4975
Telephone

pwesch@smcocpa.com
E-mail address

Received

SEP 21 2012

Accounting Services

To the entity that approved the charter school:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 

Charter School Official
(Original signature required)

Date: 9/21/12

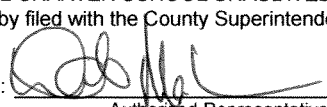
Printed

Name: Esther Estrada

Title: Superintendent

To the County Superintendent of Schools:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10-10-2012

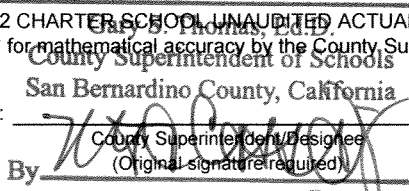
Printed

Name: Dr. Dale Marsden

Title: Superintendent

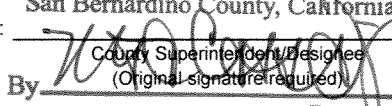
To the Superintendent of Public Instruction:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 

San Bernardino County, California
County Superintendent/Designee
(Original signature required)

Date: 10/11/12

By 
Deputy

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc

CDS #: 36678760114405

Charter Approving Entity: San Bernardino City Unified School District

County: 36

Charter #: 897

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,669,569.00		1,669,569.00
State Aid - Prior Years	8019	77,936.00		77,936.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	100,283.00		100,283.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,847,788.00	0.00	1,847,788.00
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290		183,706.00	183,706.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		132,222.00	132,222.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	315,928.00	315,928.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	491,687.00	313,571.00	805,258.00
Total, Other State Revenues		491,687.00	313,571.00	805,258.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	8,369.00		8,369.00
Total, Local Revenues		8,369.00	0.00	8,369.00
5. TOTAL REVENUES		2,347,844.00	629,499.00	2,977,343.00
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,015,761.00	115,873.00	1,131,634.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	190,679.00	3,501.00	194,180.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,206,440.00	119,374.00	1,325,814.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100		70,936.00	70,936.00
Noncertificated Support Salaries	2200			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc

CDS #: 36678760114405

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	125,070.00	5,791.00	130,861.00
Clerical and Office Salaries	2400	79,684.00	3,412.00	83,096.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		204,754.00	80,139.00	284,893.00
3. Employee Benefits				
STRS	3101-3102	114,087.00	9,584.00	123,671.00
PERS	3201-3202	16,868.00		16,868.00
OASDI / Medicare / Alternative	3301-3302	38,668.00	7,111.00	45,779.00
Health and Welfare Benefits	3401-3402	226,759.00	22,427.00	249,186.00
Unemployment Insurance	3501-3502	21,821.00	3,035.00	24,856.00
Workers' Compensation Insurance	3601-3602	18,868.00	1,995.00	20,863.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		437,071.00	44,152.00	481,223.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	51,404.00		51,404.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	41,140.00	20,672.00	61,812.00
Noncapitalized Equipment	4400	5,863.00		5,863.00
Food	4700	45,488.00	142,351.00	187,839.00
Total, Books and Supplies		143,895.00	163,023.00	306,918.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	32,782.00	16,593.00	49,375.00
Travel and Conferences	5200	3,500.00		3,500.00
Dues and Memberships	5300	3,533.00		3,533.00
Insurance	5400	25,126.00	6,808.00	31,934.00
Operations and Housekeeping Services	5500	80,701.00	14,326.00	95,027.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	186,992.00	151,234.00	338,226.00
Professional/Consulting Services and Operating Expend.	5800	219,757.00	33,850.00	253,607.00
Communications	5900			0.00
Total, Services and Other Operating Expenditures		552,391.00	222,811.00	775,202.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	27,826.00		27,826.00
Total, Capital Outlay		27,826.00	0.00	27,826.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: 36678760114405

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	4,839.00		4,839.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		4,839.00	0.00	4,839.00
Total, Other Outgo		4,839.00	0.00	4,839.00
8. TOTAL EXPENDITURES		2,577,216.00	629,499.00	3,206,715.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(229,372.00)	0.00	(229,372.00)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699	77,326.00		77,326.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(77,326.00)	0.00	(77,326.00)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		(306,698.00)	0.00	(306,698.00)
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	904,396.00		904,396.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	13,501.00		13,501.00
c. Adjusted Beginning Balance		917,897.00	0.00	917,897.00
2. Ending Fund Balance, June 30 (E+F1c)		611,199.00	0.00	611,199.00
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796	306,755.00		306,755.00
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A	304,444.00	0.00	304,444.00
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	34,027.00		34,027.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: 36678760114405

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	797,597.00		797,597.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	306,755.00		306,755.00
9. TOTAL ASSETS		1,138,379.00	0.00	1,138,379.00
H. LIABILITIES				
1. Accounts Payable	9500	200,254.00		200,254.00
2. Due to Grantor Governments	9590	71,926.00		71,926.00
3. Current Loans	9640	255,000.00		255,000.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
6. TOTAL LIABILITIES		527,180.00	0.00	527,180.00
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		611,199.00	0.00	611,199.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: 36678760114405

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 1,124.00
TOTAL COMMUNITY SERVICES EXPENDITURES	1,124.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: 36678760114405

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	3,206,715.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	315,928.00
c. Subtotal of State & Local Expenditures [a minus b]	2,890,787.00
d. Less Community Services [J2 Total]	1,124.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	32,665.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,856,998.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Casa Ramona Academy for Technology, Community and Education, Inc
CDS #: 36678760114405
Charter Approving Entity: San Bernardino City Unified School District
County: 36
Charter #: 897

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

James Cunningham
Name

Peter Wesch
Name

Accounting Director
Title

Accountant
Title

909-381-1148
Telephone

909-742-4975
Telephone

jim.cunningham@sbcusd.k12.ca.us
E-mail address

pwesch@smcocpa.com
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Esther Estrada

Title: Superintendent

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed
Name: James Cunningham

Title: Accounting Director

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

EXCEL Prep Charter

2011-2012

UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

CHARTER SCHOOL CERTIFICATION

Charter School Name: EXCEL Prep Charter
CDS #: 36678760121343
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 1153

Received
SEP 21 2012
Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Jim Cunningham

Name

Accounting Director

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.com

E-mail address

For Charter School:

Antonette Sims

Name

Executive Director

Title

951-282-9180

Telephone

asims@excelprepcharter.org

E-mail address

To the entity that approved the charter school:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: [Signature]
Charter School Official
(Original signature required)

Date: 9-7-12

Printed Name: Antonette Sims

Title: Executive Director

To the County Superintendent of Schools:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: [Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10-10-2012

Printed Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Gary S. Thomas, Ed.D.
County Superintendent/Designee
San Bernardino County, California
(Original signature required)

Date: 10/11/12

By [Signature]

Deputy

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

CHARTER SCHOOL CERTIFICATION

Charter School Name: EXCEL Prep Charter
CDS #: 36678760121343
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 1153

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Jim Cunningham
Name

Antonette Sims
Name

Director
Title

Executive Director
Title

909-381-1152
Telephone

951-282-9180
Telephone

jim.cunningham@sbcusd.com
E-mail address

asims@excelprepcharter.org
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Antonette Sims

Title: Executive Director

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed
Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: EXCEL Prep Charter

CDS #: 36678760121343

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 1153

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	285,407.20		285,407.20
State Aid - Prior Years	8019	(487.00)		(487.00)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	17,771.71		17,771.71
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		302,691.91	0.00	302,691.91
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		210,124.67	210,124.67
Total, Federal Revenues		0.00	210,124.67	210,124.67
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	159,926.73		159,926.73
Total, Other State Revenues		159,926.73	0.00	159,926.73
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	196,947.15		196,947.15
Total, Local Revenues		196,947.15	0.00	196,947.15
5. TOTAL REVENUES		659,565.79	210,124.67	869,690.46
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	116,084.95	74,728.86	190,813.81
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	43,400.81	25,724.15	69,124.96
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		159,485.76	100,453.01	259,938.77
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	47,102.56		47,102.56
Noncertificated Support Salaries	2200			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: EXCEL Prep Charter

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	54,093.65	16,205.91	70,299.56
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900	13,748.28	1,711.72	15,460.00
Total, Noncertificated Salaries		114,944.49	17,917.63	132,862.12
3. Employee Benefits				
STRS	3101-3102	15,762.81		15,762.81
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	22,056.42		22,056.42
Health and Welfare Benefits	3401-3402	67,230.08		67,230.08
Unemployment Insurance	3501-3502	5,010.15		5,010.15
Workers' Compensation Insurance	3601-3602			0.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	175.00		175.00
Total, Employee Benefits		110,234.46	0.00	110,234.46
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300		14,558.83	14,558.83
Noncapitalized Equipment	4400		3,688.99	3,688.99
Food	4700	8,895.97	23,911.79	32,807.76
Total, Books and Supplies		8,895.97	42,159.61	51,055.58
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200		1,609.52	1,609.52
Dues and Memberships	5300		150.00	150.00
Insurance	5400	22,852.46		22,852.46
Operations and Housekeeping Services	5500	10,445.28		10,445.28
Rentals, Leases, Repairs, and Noncap. Improvements	5600	118,387.65		118,387.65
Professional/Consulting Services and Operating Expend.	5800	209,711.30	47,834.90	257,546.20
Communications	5900	12,192.50		12,192.50
Total, Services and Other Operating Expenditures		373,589.19	49,594.42	423,183.61
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	1,956.79		1,956.79
Total, Capital Outlay		1,956.79	0.00	1,956.79
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: EXCEL Prep Charter

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	1,142.00		1,142.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		1,142.00	0.00	1,142.00
Total, Other Outgo		1,142.00	0.00	1,142.00
8. TOTAL EXPENDITURES		770,248.66	210,124.67	980,373.33
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(110,682.87)	0.00	(110,682.87)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		(110,682.87)	0.00	(110,682.87)
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	112,186.07		112,186.07
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(21,289.60)		(21,289.60)
c. Adjusted Beginning Balance		90,896.47	0.00	90,896.47
2. Ending Fund Balance, June 30 (E+F1c)		(19,786.40)	0.00	(19,786.40)
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796			0.00
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A	(19,786.40)	0.00	(19,786.40)
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	71,034.70		71,034.70
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: EXCEL Prep Charter

CDS #: 36678760121343

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	97,548.51		97,548.51
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	10,000.00		10,000.00
7. Other Current Assets	9340	10,000.00		10,000.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	7,685.21		7,685.21
9. TOTAL ASSETS		196,268.42	0.00	196,268.42
H. LIABILITIES				
1. Accounts Payable	9500	61,054.82		61,054.82
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669	155,000.00		155,000.00
6. TOTAL LIABILITIES		216,054.82	0.00	216,054.82
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		(19,786.40)	0.00	(19,786.40)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: EXCEL Prep Charter
CDS #: 36678760121343

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: EXCEL Prep Charter

CDS #: 36678760121343

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	980,373.33
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	210,124.67
c. Subtotal of State & Local Expenditures [a minus b]	770,248.66
d. Less Community Services [J2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	3,098.79
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 767,149.87

Hardy Brown College Prep

2011-2012

UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

CHARTER SCHOOL CERTIFICATION

Received
SEP 10 2012

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1155

Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Jim Cunningham
Name
Director, Accounting Services
Title
909-381-1152
Telephone
jim.cunningham@sbcusd.com
E-mail address

For Charter School:

Bonnie Bensen
Name
Chief Financial Officer
Title
916-924-8633
Telephone
bbensen@fortuneschool.us
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Margaret Fortune
Charter School Official
(Original signature required)

Date: 8/29/12

Printed
Name: Margaret Fortune

Title: President/CEO

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Dale Marsden
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10-10-2012

Printed
Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Gary S. Thomas, Ed.D.
County Superintendent of Schools
San Bernardino County, California
By: [Signature]
County Superintendent Designee
(Original signature required)
Deputy

Date: 10/15/12

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 1155

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

James Cunningham
Name

Bonnie Bensen
Name

Director, Fiscal Services
Title

Chief Financial Officer
Title

909-381-1152
Telephone

916-924-8633
Telephone

jim.cunningham@sbcusd.com
E-mail address

bbensen@fortuneschool.us
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Margaret Fortune

Title: President/CEO

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed
Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 1155

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☐ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

☒ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,531,470.00		1,531,470.00
State Aid - Prior Years	8019	10,549.00		10,549.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	85,006.03		85,006.03
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,627,025.03	0.00	1,627,025.03
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182		28,662.00	28,662.00
Child Nutrition - Federal	8220		139,251.25	139,251.25
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		135,501.14	135,501.14
Total, Federal Revenues		0.00	303,414.39	303,414.39
3. Other State Revenues				
Special Education - State	StateRevSE		105,865.88	105,865.88
All Other State Revenues	StateRevAO	558,905.71	28,556.35	587,462.06
Total, Other State Revenues		558,905.71	134,422.23	693,327.94
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	8,566.70	19,254.91	27,821.61
Total, Local Revenues		8,566.70	19,254.91	27,821.61
5. TOTAL REVENUES		2,194,497.44	457,091.53	2,651,588.97
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	627,208.07	39,187.01	666,395.08
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	138,581.68	5,703.47	144,285.15
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		765,789.75	44,890.48	810,680.23
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	22,138.49	11,983.53	34,122.02

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	77,250.81		77,250.81
Clerical and Office Salaries	2400	49,678.31		49,678.31
Other Noncertificated Salaries	2900	11,695.14	5,000.00	16,695.14
Total, Noncertificated Salaries		160,762.75	16,983.53	177,746.28
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	71,325.63	4,647.19	75,972.82
Health and Welfare Benefits	3401-3402	72,123.04	1,229.61	73,352.65
Unemployment Insurance	3501-3502	12,888.00		12,888.00
Workers' Compensation Insurance	3601-3602	10,637.01	703.81	11,340.82
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		166,973.68	6,580.61	173,554.29
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	17,879.50	8,911.96	26,791.46
Books and Other Reference Materials	4200		140.00	140.00
Materials and Supplies	4300	31,485.79	14,655.37	46,141.16
Noncapitalized Equipment	4400		68,687.98	68,687.98
Food	4700		171,052.54	171,052.54
Total, Books and Supplies		49,365.29	263,447.85	312,813.14
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	718.20	24,812.65	25,530.85
Dues and Memberships	5300	2,802.00		2,802.00
Insurance	5400	16,062.08		16,062.08
Operations and Housekeeping Services	5500	39,239.13		39,239.13
Rentals, Leases, Repairs, and Noncap. Improvements	5600	253,316.95	3,204.20	256,521.15
Professional/Consulting Services and Operating Expend.	5800	165,738.44	118,356.91	284,095.35
Communications	5900	39,159.03		39,159.03
Total, Services and Other Operating Expenditures		517,035.83	146,373.76	663,409.59
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200	29,872.12		29,872.12
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400		10,300.38	10,300.38
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		29,872.12	10,300.38	40,172.50
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	(4,848.82)	4,848.82	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	26,405.20		26,405.20
Principal (for modified accrual basis only)	7439	204,718.99		204,718.99
Total Debt Service		231,124.19	0.00	231,124.19
Total, Other Outgo		226,275.37	4,848.82	231,124.19
8. TOTAL EXPENDITURES		1,916,074.79	493,425.43	2,409,500.22
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		278,422.65	(36,333.90)	242,088.75
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(35,128.35)	35,128.35	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(35,128.35)	35,128.35	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		243,294.30	(1,205.55)	242,088.75
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	53,596.20	3,060.30	56,656.50
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		53,596.20	3,060.30	56,656.50
2. Ending Fund Balance, June 30 (E+F1c)		296,890.50	1,854.75	298,745.25
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740		1,854.75	1,854.75
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789	120,475.11		120,475.11
2. Unassigned/Unappropriated Amount	9790M	176,415.39	0.00	176,415.39
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796			0.00
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A			0.00
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135	46,356.80		46,356.80

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Hardy Brown College Prep

CDS #: 36678760122317

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	8,266.70		8,266.70
4. Due from Grantor Governments	9290	839,678.18	136,439.52	976,117.70
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
9. TOTAL ASSETS		894,301.68	136,439.52	1,030,741.20
H. LIABILITIES				
1. Accounts Payable	9500	39,337.62	69,285.21	108,622.83
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	558,073.56	50,219.93	608,293.49
4. Deferred Revenue	9650		15,079.63	15,079.63
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		597,411.18	134,584.77	731,995.95
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		296,890.50	1,854.75	298,745.25

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. Federal PCSGP Grant	\$ 10,300.38	0.00	10,300.38
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	10,300.38	0.00	10,300.38

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Hardy Brown College Prep
CDS #: 36678760122317

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	2,409,500.22
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	303,414.39
c. Subtotal of State & Local Expenditures [a minus b]	2,106,085.83
d. Less Community Services [J2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	260,996.31
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,845,089.52

New Vision Middle School

2011-2012

UNAUDITED ACTUALS
FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

CHARTER SCHOOL CERTIFICATION

Charter School Name: New Vision Middle School
CDS #: NVMS UA 2011-12 36678760120006-1.
Charter Approving Entity: San Bernardino Unified School District
County: San Bernardino
Charter #: 1089

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Jim Cunningham
Name

Director
Title

(909) 381-1152
Telephone

jim.cunningham@sbcusd.com
E-mail address

For Charter School:

Alex Lucero
Name

Executive Director
Title

(909) 888-8390
Telephone

a.lucero@realjourney.org
E-mail address

SEP 07 2012

Accounting Services

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:

[Signature]
Charter School Official
(Original signature required)

Date:

8-31-12

Printed

Name: Alex Lucero

Title: Executive Director

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:

[Signature]
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date:

10-10-2012

Printed

Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed:

[Signature]
County Superintendent Designee
(Original signature required)

Date:

10/15/12

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: New Vision Middle School

CDS #: #N/A

Charter Approving Entity: San Bernardino Unified School District

County: San Bernardino

Charter #: 1089

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,446,036.00		1,446,036.00
State Aid - Prior Years	8019	(53,203.00)		(53,203.00)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039	0.00		0.00
County and District Taxes (for revenue limit funded schools)	8040-8079	0.00		0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089	0.00		0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	84,348.00		84,348.00
Other Revenue Limit Transfers	8091, 8097	2,039.00		2,039.00
Total, Revenue Limit Sources		1,479,220.00	0.00	1,479,220.00
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290		93,395.00	93,395.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		202,836.00	202,836.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299	80,007.00		80,007.00
Total, Federal Revenues		80,007.00	296,231.00	376,238.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	267,166.00	285,605.00	552,771.00
Total, Other State Revenues		267,166.00	285,605.00	552,771.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	69,314.00		69,314.00
Total, Local Revenues		69,314.00	0.00	69,314.00
5. TOTAL REVENUES		1,895,707.00	581,836.00	2,477,543.00
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	623,004.00	147,791.00	770,795.00
Certificated Pupil Support Salaries	1200	0.00		0.00
Certificated Supervisors' and Administrators' Salaries	1300	106,000.00		106,000.00
Other Certificated Salaries	1900	81,044.00		81,044.00
Total, Certificated Salaries		810,048.00	147,791.00	957,839.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	22,080.00	21,634.00	43,714.00
Noncertificated Support Salaries	2200	25,534.00	8,018.00	33,552.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: New Vision Middle School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	214,095.00	12,297.00	226,392.00
Clerical and Office Salaries	2400	84,393.00	11,049.00	95,442.00
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		346,102.00	52,998.00	399,100.00
3. Employee Benefits				
STRS	3101-3102	64,699.00	12,193.00	76,892.00
PERS	3201-3202	0.00		0.00
OASDI / Medicare / Alternative	3301-3302	37,270.00	6,197.00	43,467.00
Health and Welfare Benefits	3401-3402	138,492.00		138,492.00
Unemployment Insurance	3501-3502	16,105.00		16,105.00
Workers' Compensation Insurance	3601-3602	11,890.00	4,016.00	15,906.00
OPEB, Allocated	3701-3702	0.00		0.00
OPEB, Active Employees	3751-3752	0.00		0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00		0.00
Other Employee Benefits	3901-3902	0.00		0.00
Total, Employee Benefits		268,456.00	22,406.00	290,862.00
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	0.00		0.00
Books and Other Reference Materials	4200	318.00		318.00
Materials and Supplies	4300	61,947.00	15,462.00	77,409.00
Noncapitalized Equipment	4400	4,895.00		4,895.00
Food	4700		210,478.00	210,478.00
Total, Books and Supplies		67,160.00	225,940.00	293,100.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	179.00		179.00
Travel and Conferences	5200	8,896.00		8,896.00
Dues and Memberships	5300	3,816.00		3,816.00
Insurance	5400	19,337.00		19,337.00
Operations and Housekeeping Services	5500	113,440.00		113,440.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	127,016.00	128,625.00	255,641.00
Professional/Consulting Services and Operating Expend.	5800	100,625.00	4,076.00	104,701.00
Communications	5900			0.00
Total, Services and Other Operating Expenditures		373,309.00	132,701.00	506,010.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	34,384.00		34,384.00
Total, Capital Outlay		34,384.00	0.00	34,384.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	18,041.00	0.00	18,041.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: New Vision Middle School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	114,940.00		114,940.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		114,940.00	0.00	114,940.00
Total, Other Outgo		132,981.00	0.00	132,981.00
8. TOTAL EXPENDITURES		2,032,440.00	581,836.00	2,614,276.00
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(136,733.00)	0.00	(136,733.00)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		(136,733.00)	0.00	(136,733.00)
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	13,483.00		13,483.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(23,307.00)		(23,307.00)
c. Adjusted Beginning Balance		(9,824.00)	0.00	(9,824.00)
2. Ending Fund Balance, June 30 (E+F1c)		(146,557.00)	0.00	(146,557.00)
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796			0.00
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A	(146,557.00)	0.00	(146,557.00)
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	80,733.00		80,733.00
In Revolving Fund	9130	331.00		331.00
With Fiscal Agent/Trustee	9135			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: New Vision Middle School

CDS #: #N/A

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	927,298.00		927,298.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	13,646.00		13,646.00
7. Other Current Assets	9340	29,564.00		29,564.00
8. Capital Assets (for accrual basis only)	9400-9499	107,426.00		107,426.00
9. TOTAL ASSETS		1,158,998.00	0.00	1,158,998.00
H. LIABILITIES				
1. Accounts Payable	9500	374,646.00		374,646.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	868,409.00		868,409.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669	62,500.00		62,500.00
6. TOTAL LIABILITIES		1,305,555.00	0.00	1,305,555.00
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		(146,557.00)	0.00	(146,557.00)

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: New Vision Middle School
CDS #: #N/A

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: New Vision Middle School

CDS #: #N/A

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	2,614,276.00
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	376,238.00
c. Subtotal of State & Local Expenditures [a minus b]	2,238,038.00
d. Less Community Services [J2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	149,324.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,088,714.00

Options for Youth San Bernardino

2011-2012 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

CHARTER SCHOOL CERTIFICATION

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 1132

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

James Cunningham

Name

Director

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.com

E-mail address

For Charter School:

Brenda Miller

Name

Director of Accounting

Title

626-685-9300

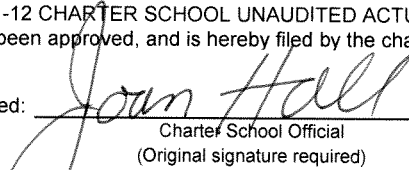
Telephone

bmiller@ofy.org

E-mail address

To the entity that approved the charter school:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 

Charter School Official
(Original signature required)

Date: 9-4-12

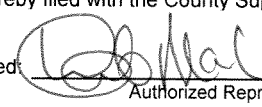
Printed

Name: Joan Hall

Title: President

To the County Superintendent of Schools:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10-3-2012

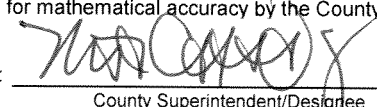
Printed

Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 

County Superintendent/Designee
(Original signature required)

Date: 10/9/12

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 1132

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

James Cunningham
Name

Brenda Miller
Name

Director
Title

Director of Accounting
Title

909-381-1152
Telephone

626-685-9300
Telephone

jim.cunningham@sbcusd.com
E-mail address

bmiller@ofy.org
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Joan Hall

Title: President

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed
Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Options for Youth San Bernardino

CDS #: 36678760120568

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 1132

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	3,869,847.59		3,869,847.59
State Aid - Prior Years	8019	29,608.00		29,608.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	202,834.26		202,834.26
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		4,102,289.85	0.00	4,102,289.85
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE		149,955.75	149,955.75
All Other State Revenues	StateRevAO	463,105.38	15,482.09	478,587.47
Total, Other State Revenues		463,105.38	165,437.84	628,543.22
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	726,273.54		726,273.54
Total, Local Revenues		726,273.54	0.00	726,273.54
5. TOTAL REVENUES		5,291,668.77	165,437.84	5,457,106.61
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,610,845.57	123,408.17	1,734,253.74
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	145,290.31		145,290.31
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,756,135.88	123,408.17	1,879,544.05
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Options for Youth San Bernardino

CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	10,265.44		10,265.44
Clerical and Office Salaries	2400	90,917.45		90,917.45
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		101,182.89	0.00	101,182.89
3. Employee Benefits				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	146,110.68	11,382.62	157,493.30
Health and Welfare Benefits	3401-3402	98,346.52	1,538.49	99,885.01
Unemployment Insurance	3501-3502	11,143.91	89.16	11,233.07
Workers' Compensation Insurance	3601-3602	16,704.03	1,059.40	17,763.43
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	16,743.09	369.24	17,112.33
Total, Employee Benefits		289,048.23	14,438.91	303,487.14
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	408,649.54	15,482.09	424,131.63
Books and Other Reference Materials	4200		3,252.94	3,252.94
Materials and Supplies	4300	458,657.39		458,657.39
Noncapitalized Equipment	4400			0.00
Food	4700			0.00
Total, Books and Supplies		867,306.93	18,735.03	886,041.96
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	34,128.59	927.88	35,056.47
Dues and Memberships	5300	5,236.83	42.21	5,279.04
Insurance	5400	6,486.89		6,486.89
Operations and Housekeeping Services	5500	112,515.32	18.00	112,533.32
Rentals, Leases, Repairs, and Noncap. Improvements	5600	395,447.07	15.55	395,462.62
Professional/Consulting Services and Operating Expend.	5800	1,267,479.93	6,868.20	1,274,348.13
Communications	5900	38,702.72	983.89	39,686.61
Total, Services and Other Operating Expenditures		1,859,997.35	8,855.73	1,868,853.08
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	137,977.27		137,977.27
Total, Capital Outlay		137,977.27	0.00	137,977.27
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Options for Youth San Bernardino

CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
8. TOTAL EXPENDITURES		5,011,648.55	165,437.84	5,177,086.39
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		280,020.22	0.00	280,020.22
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		280,020.22	0.00	280,020.22
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	155,304.65		155,304.65
b. Adjustments/Restatements to Beginning Balance	9793, 9795	29,199.72		29,199.72
c. Adjusted Beginning Balance		184,504.37	0.00	184,504.37
2. Ending Fund Balance, June 30 (E+F1c)		464,524.59	0.00	464,524.59
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796			0.00
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A	464,524.59	0.00	464,524.59
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	101,505.60		101,505.60
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Options for Youth San Bernardino

CDS #: 36678760120568

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	2,916,792.02		2,916,792.02
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	33,718.66		33,718.66
7. Other Current Assets	9340	37,695.60		37,695.60
8. Capital Assets (for accrual basis only)	9400-9499	180,695.46		180,695.46
9. TOTAL ASSETS		3,270,407.34	0.00	3,270,407.34
H. LIABILITIES				
1. Accounts Payable	9500	2,805,882.75		2,805,882.75
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		2,805,882.75	0.00	2,805,882.75
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		464,524.59	0.00	464,524.59

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$ 0.00	0.00	0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Options for Youth San Bernardino
CDS #: 36678760120568

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	5,177,086.39
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	0.00
c. Subtotal of State & Local Expenditures [a minus b]	5,177,086.39
d. Less Community Services [J2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	137,977.27
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 5,039,109.12

Provisional Accelerated Learning Charter Academy

2011-2012 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

CHARTER SCHOOL CERTIFICATION

Charter School Name: Provisional Accelerated Learning Charter Academy
CDS #: PCA Unaudited Actuals 2012.
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 0335

Received
SEP 10 2012

Accounting Services

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Jim Cunningham

Name

Director, Accounting Services

Title

909-381-1152

Telephone

E-mail address

For Charter School:

Dr. Mildred D. Henry P.h.d.

Name

Title

(909) 887-7002

Telephone

E-mail address

To the entity that approved the charter school:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed:

Mildred D. Henry, PhD
Charter School Official
(Original signature required)

Date:

9/7/12

Printed

Name:

MILDRED D. HENRY

Title:

CEO

To the County Superintendent of Schools:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed:

Dale Marsden
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date:

10-10-2012

Printed

Name:

Dr. Dale Marsden

Title:

Superintendent

To the Superintendent of Public Instruction:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for Mathematical Proficiency by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed:

By [Signature]
County Superintendent of Schools
San Bernardino County, California
County Superintendent Designee
(Original Signature required)
Deputy

Date:

10/15/12

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Provisional Accelerated Learning Charter Academy
CDS #: 36678763630993
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 0335

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

- ☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)
☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,237,400.00		1,237,400.00
State Aid - Prior Years	8019	9,840.00		9,840.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	5,867.67		5,867.67
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,253,107.67	0.00	1,253,107.67
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	0.00	0.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	197,397.00		197,397.00
Total, Other State Revenues		197,397.00	0.00	197,397.00
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO			0.00
Total, Local Revenues		0.00	0.00	0.00
5. TOTAL REVENUES		1,450,504.67	0.00	1,450,504.67
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	390,361.00		390,361.00
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	44,223.00		44,223.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		434,584.00	0.00	434,584.00
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	15,042.00		15,042.00
Noncertificated Support Salaries	2200			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Provisional Accelerated Learning Charter Academy

CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	179,028.00		179,028.00
Clerical and Office Salaries	2400	78,582.00		78,582.00
Other Noncertificated Salaries	2900	114,749.00		114,749.00
Total, Noncertificated Salaries		387,401.00	0.00	387,401.00
3. Employee Benefits				
STRS	3101-3102	51,202.00		51,202.00
PERS	3201-3202	21,944.00		21,944.00
OASDI / Medicare / Alternative	3301-3302	116,176.00		116,176.00
Health and Welfare Benefits	3401-3402	81,178.00		81,178.00
Unemployment Insurance	3501-3502	0.00		0.00
Workers' Compensation Insurance	3601-3602	31,302.00		31,302.00
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	2,319.60		2,319.60
Total, Employee Benefits		304,121.60	0.00	304,121.60
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	66,570.00		66,570.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	28,065.00		28,065.00
Noncapitalized Equipment	4400	14,637.00		14,637.00
Food	4700	3,069.00		3,069.00
Total, Books and Supplies		112,341.00	0.00	112,341.00
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	7,473.00		7,473.00
Dues and Memberships	5300	6,087.00		6,087.00
Insurance	5400	17,653.00		17,653.00
Operations and Housekeeping Services	5500	45,114.00		45,114.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	102,862.00		102,862.00
Professional/Consulting Services and Operating Expend.	5800	95,833.00		95,833.00
Communications	5900	12,793.00		12,793.00
Total, Services and Other Operating Expenditures		287,815.00	0.00	287,815.00
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	0.00		0.00
Total, Capital Outlay		0.00	0.00	0.00
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Provisional Accelerated Learning Charter Academy
CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	11,728.00		11,728.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		11,728.00	0.00	11,728.00
Total, Other Outgo		11,728.00	0.00	11,728.00
8. TOTAL EXPENDITURES		1,537,990.60	0.00	1,537,990.60
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		(87,485.93)	0.00	(87,485.93)
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		(87,485.93)	0.00	(87,485.93)
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	128,327.00		128,327.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00		0.00
c. Adjusted Beginning Balance		128,327.00	0.00	128,327.00
2. Ending Fund Balance, June 30 (E+F1c)		40,841.07	0.00	40,841.07
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796	0.00		0.00
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A	40,841.07	0.00	40,841.07
G. ASSETS				
1. Cash				
In County Treasury	9110	0.00		0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00		0.00
In Banks	9120	(10,032.21)		(10,032.21)
In Revolving Fund	9130	0.00		0.00
With Fiscal Agent/Trustee	9135	70,907.00		70,907.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Provisional Accelerated Learning Charter Academy

CDS #: 36678763630993

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200			0.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340	29,043.51		29,043.51
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499			0.00
9. TOTAL ASSETS		89,918.30	0.00	89,918.30
H. LIABILITIES				
1. Accounts Payable	9500	49,077.23		49,077.23
2. Due to Grantor Governments	9590	0.00		0.00
3. Current Loans	9640	0.00		0.00
4. Deferred Revenue	9650	0.00		0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
6. TOTAL LIABILITIES		49,077.23	0.00	49,077.23
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		40,841.07	0.00	40,841.07

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: Provisional Accelerated Learning Charter Academy
CDS #: 36678763630993

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$ 0.00		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Provisional Accelerated Learning Charter Academy
CDS #: 36678763630993

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	1,537,990.60
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	0.00
c. Subtotal of State & Local Expenditures [a minus b]	1,537,990.60
d. Less Community Services [J2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	11,728.00
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 1,526,262.60

Public Safety Academy

2011-2012

UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Received
SEP 04 2012

CHARTER SCHOOL CERTIFICATION

Accounting Services

Charter School Name: Public Safety Academy of San Bernardino
CDS #: #N/A
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 0731

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Jim Cunningham
Name

Peggi Hazlett
Name

Director of Accounting Services
Title

Director of Business, Finance, and Communications
Title

909-381-1164
Telephone

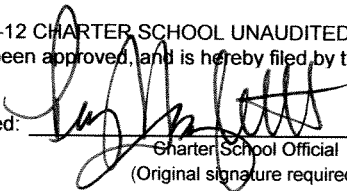
909-382-4574 x 225
Telephone

Jim.Cunningham@sbcusd.k12.ca.us
E-mail address

phazlett@psasb.us
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: 
Charter School Official
(Original signature required)

Date: 9.4.12

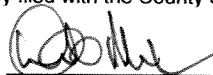
Printed

Name: Peggi Hazlett

Title: Dir. of Business, Finance, and

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: 
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10-10-2012

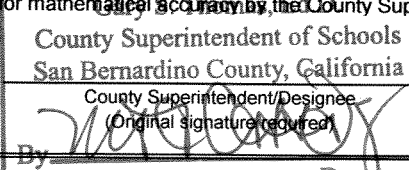
Printed

Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: 
County Superintendent of Schools
San Bernardino County, California
County Superintendent/Designee
(Original signature required)

Date: 10/11/12

By

Deputy

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

CHARTER SCHOOL CERTIFICATION

Charter School Name: Public Safety Academy of San Bernardino
CDS #: 36678760109850
Charter Approving Entity: San Bernardino City Unified School District
County: San Bernardino
Charter #: 0731

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Jim Cunningham
Name

Director of Accounting Services
Title

909-381-1164
Telephone

Jim.Cunningham@sbcusd.k12.ca.us
E-mail address

For Charter School:

Peggi Hazlett
Name

Director of Business, Finance, and Communications
Title

909-382-4574 x 225
Telephone

phazlett@psasb.us
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Peggi Hazlett

Title: Dir. of Business, Finance, and

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed
Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Public Safety Academy of San Bernardino

CDS #: 36678760109850

Charter Approving Entity: San Bernardino City Unified School District

County: San Bernardino

Charter #: 0731

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	2,046,645.00		2,046,645.00
State Aid - Prior Years	8019	(100,257.42)		(100,257.42)
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	114,784.73		114,784.73
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,061,172.31	0.00	2,061,172.31
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		83,086.51	83,086.51
Other Federal Revenues (incl. ARRA)	8110, 8260-8299			0.00
Total, Federal Revenues		0.00	83,086.51	83,086.51
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	308,450.58	59,182.36	367,632.94
Total, Other State Revenues		308,450.58	59,182.36	367,632.94
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	77,208.02	12,171.11	89,379.13
Total, Local Revenues		77,208.02	12,171.11	89,379.13
5. TOTAL REVENUES		2,446,830.91	154,439.98	2,601,270.89
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	876,854.99		876,854.99
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	154,818.94		154,818.94
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,031,673.93	0.00	1,031,673.93
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	14,990.50		14,990.50
Noncertificated Support Salaries	2200			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: Public Safety Academy of San Bernardino

CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	26,848.66		26,848.66
Clerical and Office Salaries	2400	77,861.35		77,861.35
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		119,700.51	0.00	119,700.51
3. Employee Benefits				
STRS	3101-3102	73,822.58		73,822.58
PERS	3201-3202	11,010.41		11,010.41
OASDI / Medicare / Alternative	3301-3302	22,506.17		22,506.17
Health and Welfare Benefits	3401-3402	95,083.31		95,083.31
Unemployment Insurance	3501-3502	17,223.10		17,223.10
Workers' Compensation Insurance	3601-3602	71,285.79		71,285.79
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902			0.00
Total, Employee Benefits		290,931.36	0.00	290,931.36
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	63,582.53		63,582.53
Books and Other Reference Materials	4200	35.64		35.64
Materials and Supplies	4300	11,406.44	12,071.37	23,477.81
Noncapitalized Equipment	4400	16,066.33		16,066.33
Food	4700	27,232.07	101,743.61	128,975.68
Total, Books and Supplies		118,323.01	113,814.98	232,137.99
5. Services and Other Operating Expenditures				
Subagreements for Services	5100	0.00		0.00
Travel and Conferences	5200	1,085.61		1,085.61
Dues and Memberships	5300	3,902.16		3,902.16
Insurance	5400	16,648.42		16,648.42
Operations and Housekeeping Services	5500	60,864.55		60,864.55
Rentals, Leases, Repairs, and Noncap. Improvements	5600	121,586.15	40,625.00	162,211.15
Professional/Consulting Services and Operating Expend.	5800	277,263.97		277,263.97
Communications	5900	18,691.98		18,691.98
Total, Services and Other Operating Expenditures		500,042.84	40,625.00	540,667.84
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	5,747.40		5,747.40
Total, Capital Outlay		5,747.40	0.00	5,747.40
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	23,875.17		23,875.17
All Other Transfers	7281-7299			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Public Safety Academy of San Bernardino

CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438			0.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		23,875.17	0.00	23,875.17
8. TOTAL EXPENDITURES		2,090,294.22	154,439.98	2,244,734.20
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		356,536.69	0.00	356,536.69
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		356,536.69	0.00	356,536.69
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	472,022.25		472,022.25
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(13,760.96)		(13,760.96)
c. Adjusted Beginning Balance		458,261.29	0.00	458,261.29
2. Ending Fund Balance, June 30 (E+F1c)		814,797.98	0.00	814,797.98
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796			0.00
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A	814,797.98	0.00	814,797.98
G. ASSETS				
1. Cash				
In County Treasury	9110	250.00		250.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	118,985.75		118,985.75
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Public Safety Academy of San Bernardino

CDS #: 36678760109850

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	797,132.92	70,035.00	867,167.92
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330			0.00
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	10,906.20		10,906.20
9. TOTAL ASSETS		927,274.87	70,035.00	997,309.87
H. LIABILITIES				
1. Accounts Payable	9500	112,476.89		112,476.89
2. Due to Grantor Governments	9590	0.00		0.00
3. Current Loans	9640	0.00		0.00
4. Deferred Revenue	9650	0.00	70,035.00	70,035.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669	0.00		0.00
6. TOTAL LIABILITIES		112,476.89	70,035.00	182,511.89
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		814,797.98	0.00	814,797.98

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: Public Safety Academy of San Bernardino
CDS #: 36678760109850

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. None	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: Public Safety Academy of San Bernardino
CDS #: 36678760109850

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	2,244,734.20
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	83,086.51
c. Subtotal of State & Local Expenditures [a minus b]	2,161,647.69
d. Less Community Services [J2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	5,747.40
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,155,900.29

SOAR Charter Academy

2011-2012 UNAUDITED ACTUALS FINANCIAL REPORT

San Bernardino County
Superintendent of Schools
Business Advisory Services
September 2012

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

CHARTER SCHOOL CERTIFICATION

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 982

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

Jim Cunningham

Name

Director

Title

909-381-1152

Telephone

jim.cunningham@sbcusd.com

E-mail address

For Charter School:

Kelly Theofanis

Name

Director of Client Management

Title

213-622-2680

Telephone

kelly@edtec.com

E-mail address

To the entity that approved the charter school:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: Trisha Lancaster

Charter School Official
(Original signature required)

Date: 9/4/12

Printed

Name: Trisha Lancaster

Title: Executive Director

To the County Superintendent of Schools:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: Dale Marsden

Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: 10-3-2012

Printed

Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

- (X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: Walter G. ...

County Superintendent/Designee
(Original signature required)

Date: 10/9/12

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

CHARTER SCHOOL CERTIFICATION

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192
Charter Approving Entity: San Bernardino City Unified
County: San Bernardino
Charter #: 982

NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:

For information regarding this report, please contact:

For Approving Entity:

For Charter School:

Jim Cunningham
Name

Kelly Theofanis
Name

Director
Title

Director of Client Management
Title

909-381-1152
Telephone

213-622-2680
Telephone

jim.cunningham@sbcusd.com
E-mail address

kelly@edtec.com
E-mail address

To the entity that approved the charter school:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been approved, and is hereby filed by the charter school pursuant to *Education Code* Section 42100(b).

Signed: _____
Charter School Official
(Original signature required)

Date: _____

Printed
Name: Trisha Lancaster

Title: Executive Director

To the County Superintendent of Schools:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report is hereby filed with the County Superintendent pursuant to *Education Code* Section 42100(a).

Signed: _____
Authorized Representative of
Charter Approving Entity
(Original signature required)

Date: _____

Printed
Name: Dr. Dale Marsden

Title: Superintendent

To the Superintendent of Public Instruction:

(X) 2011-12 CHARTER SCHOOL UNAUDITED ACTUALS FINANCIAL REPORT -- ALTERNATIVE FORM: This report has been verified for mathematical accuracy by the County Superintendent of Schools pursuant to *Education Code* Section 42100(a).

Signed: _____
County Superintendent/Designee
(Original signature required)

Date: _____

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Charter Approving Entity: San Bernardino City Unified

County: San Bernardino

Charter #: 982

This charter school uses the following basis of accounting:

(Please enter an "X" in the applicable box below; check only one box)

☒ **Accrual Basis** (Applicable Capital Assets/Interest on Long-Term Debt/Long-Term Liabilities/Net Assets objects are 6900, 7438, 9400-9499, 9660-9669, 9796, and 9797)

☐ **Modified Accrual Basis** (Applicable Capital Outlay/Debt Service/Fund Balance objects are 6100-6170, 6200-6500, 7438, 7439, and 9711-9789)

Description	Object Code	Unrestricted	Restricted	Total
A. REVENUES				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,551,188.94		1,551,188.94
State Aid - Prior Years	8019	1,077.00		1,077.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039			0.00
County and District Taxes (for revenue limit funded schools)	8040-8079			0.00
Miscellaneous Funds (for revenue limit funded schools)	8080-8089			0.00
Revenue Limit Transfers (for revenue limit funded schools)				
PERS Reduction Transfer	8092			0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	96,441.78		96,441.78
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,648,707.72	0.00	1,648,707.72
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		95,827.30	95,827.30
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		126,921.00	126,921.00
Total, Federal Revenues		0.00	222,748.30	222,748.30
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	503,596.35	16,040.34	519,636.69
Total, Other State Revenues		503,596.35	16,040.34	519,636.69
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	186,054.05		186,054.05
Total, Local Revenues		186,054.05	0.00	186,054.05
5. TOTAL REVENUES		2,338,358.12	238,788.64	2,577,146.76
B. EXPENDITURES (see NOTE in Section J)				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	751,386.88	64,510.66	815,897.54
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	182,369.76		182,369.76
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		933,756.64	64,510.66	998,267.30
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	72,320.47		72,320.47
Noncertificated Support Salaries	2200			0.00

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM**

July 1, 2011 to June 30, 2012

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	50,823.67		50,823.67
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900	75,918.57		75,918.57
Total, Noncertificated Salaries		199,062.71	0.00	199,062.71
3. Employee Benefits				
STRS	3101-3102	79,743.21		79,743.21
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	31,166.66		31,166.66
Health and Welfare Benefits	3401-3402	138,963.94		138,963.94
Unemployment Insurance	3501-3502	17,051.59		17,051.59
Workers' Compensation Insurance	3601-3602	11,562.40		11,562.40
OPEB, Allocated	3701-3702			0.00
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	475.00		475.00
Total, Employee Benefits		278,962.80	0.00	278,962.80
4. Books and Supplies				
Approved Textbooks and Core Curricula Materials	4100	7,309.94	8,380.00	15,689.94
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	99,440.24		99,440.24
Noncapitalized Equipment	4400	90,349.04		90,349.04
Food	4700	15,030.39	111,147.98	126,178.37
Total, Books and Supplies		212,129.61	119,527.98	331,657.59
5. Services and Other Operating Expenditures				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	2,905.04		2,905.04
Dues and Memberships	5300	2,480.12		2,480.12
Insurance	5400	17,955.88		17,955.88
Operations and Housekeeping Services	5500	22,950.77		22,950.77
Rentals, Leases, Repairs, and Noncap. Improvements	5600	132,740.18	54,750.00	187,490.18
Professional/Consulting Services and Operating Expend.	5800	335,204.31		335,204.31
Communications	5900	9,028.22		9,028.22
Total, Services and Other Operating Expenditures		523,264.52	54,750.00	578,014.52
6. Capital Outlay				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200			0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400			0.00
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900	71,953.89		71,953.89
Total, Capital Outlay		71,953.89	0.00	71,953.89
7. Other Outgo				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213			0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE			0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	2,237.00		2,237.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		2,237.00	0.00	2,237.00
Total, Other Outgo		2,237.00	0.00	2,237.00
8. TOTAL EXPENDITURES		2,221,367.17	238,788.64	2,460,155.81
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)		116,990.95	0.00	116,990.95
D. OTHER FINANCING SOURCES / USES				
1. Other Sources	8930-8979			0.00
2. Less: Other Uses	7630-7699			0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999			0.00
4. TOTAL OTHER FINANCING SOURCES / USES		0.00	0.00	0.00
E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)		116,990.95	0.00	116,990.95
F. FUND BALANCE, RESERVES				
1. Beginning Fund Balance				
a. As of July 1	9791	580,021.66		580,021.66
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		580,021.66	0.00	580,021.66
2. Ending Fund Balance, June 30 (E+F1c)		697,012.61	0.00	697,012.61
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711			0.00
2. Stores (equals Object 9320)	9712			0.00
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740			0.00
c. Committed				
1. Stabilization Arrangements	9750			0.00
2. Other Commitments	9760			0.00
d. Assigned	9780			0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789			0.00
2. Unassigned/Unappropriated Amount	9790M			0.00
f. Components of Ending Net Assets (Accrual Basis)				
1. Capital Assets, Net of Related Debt	9796			0.00
2. Restricted Net Assets	9797			0.00
3. Unrestricted Net Assets	9790A	697,012.61	0.00	697,012.61
G. ASSETS				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	19,965.94		19,965.94
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: SOAR Charter Academy

CDS #: 36678760117192

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	824,521.11		824,521.11
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	27,795.81		27,795.81
7. Other Current Assets	9340	650.00		650.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499			0.00
9. TOTAL ASSETS		872,932.86	0.00	872,932.86
H. LIABILITIES				
1. Accounts Payable	9500	75,920.25		75,920.25
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669	100,000.00		100,000.00
6. TOTAL LIABILITIES		175,920.25	0.00	175,920.25
I. FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6)				
(must agree with Line F2)		697,012.61	0.00	697,012.61

**CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012**

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

J. FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT

NOTE: IF YOUR CHARTER SCHOOL RECEIVED FEDERAL FUNDING, AS REPORTED IN SECTION A2, THE FOLLOWING ADDITIONAL INFORMATION MUST BE PROVIDED IN ORDER FOR THE CDE TO CALCULATE COMPLIANCE WITH THE FEDERAL NO CHILD LEFT BEHIND (NCLB) MAINTENANCE OF EFFORT REQUIREMENT:

1. Federal Revenue Used for Capital Outlay and Debt Service

Included in the Capital Outlay and Debt Service expenditures reported in sections B6 and B7 are the following amounts paid out of federal funds:

Federal Program Name (If no amounts, indicate "NONE")	Capital Outlay	Debt Service	Total
a. NONE	\$		0.00
b.			0.00
c.			0.00
d.			0.00
e.			0.00
f.			0.00
g.			0.00
h.			0.00
i.			0.00
j.			0.00
TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE	0.00	0.00	0.00

2. Community Services Expenditures

Provide the amount of State and Local funds reported in Section B that were expended for Community Services Activities:

Objects of Expenditures	Amount (Enter "0.00" if none)
a. Certificated Salaries	1000-1999 0.00
b. Noncertificated Salaries	2000-2999 0.00
c. Employee Benefits (except 3801-3802)	3000-3999 0.00
d. Books and Supplies	4000-4999 0.00
e. Services and Other Operating Expenditures	5000-5999 0.00
TOTAL COMMUNITY SERVICES EXPENDITURES	0.00

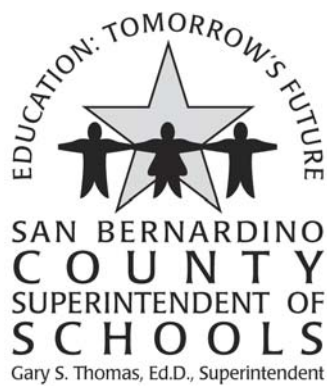
CHARTER SCHOOL UNAUDITED ACTUALS
FINANCIAL REPORT -- ALTERNATIVE FORM
July 1, 2011 to June 30, 2012

Charter School Name: SOAR Charter Academy
CDS #: 36678760117192

3. State and Local Expenditures to be Used for Annual NCLB Maintenance of Effort Calculation:

Results of this calculation will be used for comparison with 2010-11 expenditures. Failure to maintain the required 90 percent expenditure level on either an aggregate or per capita expenditure basis will result in reduction to allocations for covered programs in 2013-14.

a. Total Expenditures (B8)	2,460,155.81
b. Less Federal Expenditures (Total A2) [Revenues are used as proxy for expenditures because most federal revenues are normally recognized in the period that qualifying expenditures are incurred]	222,748.30
c. Subtotal of State & Local Expenditures [a minus b]	2,237,407.51
d. Less Community Services [J2 Total]	0.00
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	74,190.89
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	\$ 2,163,216.62



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Business Advisory Services
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