

**FRESNO UNIFIED SCHOOL DISTRICT  
BOARD AGENDA ITEM**

<b>AGENDA SECTION</b> <i>(Check Box Below)</i>			
<b>A</b> CONSENT	<b>B</b> DISCUSSION	<b>C</b> RECEIVE	<b>RECOGNIZE/ PRESENT</b>
	<b>X</b>		

**AGENDA ITEM: B-12**

**Board Meeting**  
**Date: September 12, 2012**

<b>ACTION REQUESTED:</b> <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	<b>Approve</b>
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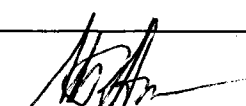
**TITLE AND SUBJECT: Approve Unaudited Actual Financial Report for Fiscal Year 2011/12, Year-End Budget Revision for 2011/12, and Gann Limit for 2012/13**

**DESCRIPTION/DISCUSSION:** Included in the Board binders for the Board's consideration and approval are three reports: 2011/12 Unaudited Actual Financial Report, 2011/12 Year-End Budget Revision and the 2012/13 Gann Limit. The Superintendent recommends approval.

- 1) The 2011/12 Unaudited Actual Financial Report for Fresno Unified School District represents the actual revenues, expenditures, and ending fund balance for all the district's funds for the fiscal year ended June 30, 2012. Also included for the Board's information are ending fund balance summaries for all fund types and charter schools.
- 2) The 2011/12 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allows the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds.
- 3) Resolution 2012-02 is for adopting the District's Gann Appropriation Limit for fiscal year 2012/13. The Gann Limit is included in the Unaudited Actual Financial Report. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State constitution.

**District Goals:** Approval addresses each of the four Fresno Unified School District Goals for 2008-2013 in that it supports student success through operational excellence.

**FINANCIAL SUMMARY:** The year-end actuals for 2011/12 reflect the district's reserve at \$63.1 million which is above the State minimum required level.

<b>PREPARED BY:</b> Jacquie Canfield, Executive Officer, Fiscal Services <i>(Signature Required)</i>	<b>DIVISION:</b> Administrative Services <b>PHONE:</b> 457-3907
<b>DIVISION APPROVAL:</b>  Ruth F. Quinto, Deputy Superintendent/CFO <i>(Signature Required by Associate Superintendent)</i>	<b>SUPERINTENDENT APPROVAL:</b> 

The following describe differences from the estimated actuals to the unaudited actuals:

1. **Revenue Limit** – The revenue limit decreased from the estimated actuals by \$500,000 due to state funding adjustments for PERS reduction, and unemployment expenses of \$700,000 which was offset by an increase in redevelopment funds of \$200,000.
2. **State Income** – State income increased \$3.7 million over estimated actuals primarily due to graduation mandate claims from prior years. The state confirmed that the district submitted adequate claims of \$2.7 million. In addition, Lottery funds increased by \$400,000, and Medi-Cal Administrative Activities (MAA) reimbursement funds increased by \$400,000.
3. **Local Income** – Local income increased \$800,000 over the estimated actuals primarily due to year end closing entries not previously recorded related to stale dated checks and charter school oversight fees.
4. **Contribution from Unrestricted General Fund** – The district’s contributions from the Unrestricted General Fund were more than the estimated actuals by \$1.4 million due mainly to a higher contribution to Special Education of \$1.0 million for services provided by Fresno County Office of Education, and an increase to Transportation of \$600,000. These increased costs were offset by some savings in Restricted Routine Maintenance of \$200,000. The schedule on the following pages lists the programs receiving contributions from the Unrestricted General Fund, and the actual contribution amounts.
5. **Expenses** – Overall, expenditures were lower than anticipated by \$1.1 million. This is mainly due to lower utility expenses of \$300,000 and the equipment purchases that are planned for in 2012/13 of \$800,000. In the fall of 2011, staff contacted the California Department of Education Fiscal Services Division (CDE) on the proper budget line to record the early retirement program payments. Originally, CDE stated that these expenses should be recorded in the professional consulting services budget line. As part of the year-end financial close, staff called CDE to confirm this information. CDE stated that these expenses should be recorded in the other employee benefits budget line. Therefore, all retirement payments were moved to the other employee benefits budget line.

In addition to the items discussed above, the following information is provided:

**Unrestricted Contributions Towards Restricted Programs** – Below is a list of the district’s unrestricted contributions to the following programs in 2011/12:

<b>Restricted Program</b>	<b>General Fund Contribution</b>
Community Day Schools	\$ 1,101,761
Ongoing & Major Maintenance Account	16,873,560
Special Education - Infant Program	867,030
Special Education	21,920,785
Transportation-Home-To-School	5,183,207
Transportation-Special Education	2,464,740
<b>Total</b>	<b>\$ 48,411,083</b>

**Restricted General Fund** – The Restricted General Fund ending balance is composed of entitlement funds totaling approximately \$7.1 million as reflected in the chart below.

<b>Restricted Entitlement Funds</b>	<b>Ending Balance</b>
Economic Impact Aid/Limit English Proficient	\$946,097
Economic Impact Aid/State Compulsory Education	730,928
English Language Acquisition	126,150
Medi-Cal	1,257,969
Quality Education Investment Act	4,066,463
<b>Total</b>	<b>\$7,127,607</b>

**Education Jobs** - The district was awarded \$13.48 million in one-time economic stimulus funds. Both the Board and CDE approved the use of these funds to support the early retirement program offered in 2011/12 to assist with the payment for the first two years. In 2011/12, \$6.8 million was spent. The remaining funds were expended in July 2012.

**Reserve Levels** – As previously reported to the Board, the District has six types of reserves. The following table lists the change in the reserve levels for 2011/12.

<b>Reserve Type (in millions)</b>	<b>7/1/2011</b>	<b>Change</b>	<b>6/30/2012</b>	<b>Recommended Level</b>
Unrestricted General Fund	\$53.97	\$9.17	\$63.14	\$59.12 (5)
Workers' Compensation	\$20.93	(\$0.49)	\$20.44	\$31.74 (3)
General Liability Reserve	\$ 0.91	(\$0.12)	\$ 0.79	\$ 0.79 (3)
Health Fund IBNP (1)	\$15.85	\$0.95	\$16.80	\$16.80 (3)
Retiree Lifetime Health Liability	\$15.60	\$1.00	\$16.60	\$981.0 (4)
Health Fund Unencumbered Reserves	\$ 9.99	\$5.54	\$15.53	\$26.97 (2)

- (1) IBNP is an acronym for "Incurred But Not Paid" claims.
- (2) Recommended level is provided by the Joint Health Management Board contracted consultant.
- (3) Recommended level is provided by actuarial study.
- (4) Recommended level is provided by actuarial study dated November 2010.
- (5) Represents the reserve level for economic uncertainties as presented to the Board in June 2012.

**Other Funds' Ending Balances for 2011/12** – In addition to the General Fund information provided above, the following information is provided on the District's other fund types:

<b>Other Funds</b>	<b>Beginning Fund Balance 2011/12</b>	<b>Net Change</b>	<b>Ending Fund Balance 2011/12</b>
Adult Education	\$1,271,203	(\$1,104,061)	\$167,142
Child Development	\$183,057	(\$59,314)	\$123,743
Deferred Maintenance	\$3,172,692	(\$756,277)	\$2,416,415
County School Facilities	\$7,222,368	\$18,907,053	\$26,129,421
Adult Education Building	\$3,039,736	(\$454,124)	\$2,585,612
Measure K Series G	\$0	\$13,047,265	\$13,047,265
Measure Q Series A	\$0	\$2,190,457	\$2,190,457
Measure Q Series B	\$0	\$50,959,435	\$50,959,435
Capital Facilities (Developer Fees)	\$12,669,588	(\$6,830,323)	\$5,839,265
Special Reserve-1977/87 Measure A	\$10,388,565	(\$3,235,770)	\$7,152,795
Bond Interest & Redemption	\$15,539,842	\$8,356,388	\$23,896,230
1977/87 Tax Override <sup>(1)</sup>	\$0	\$0	\$0
Cafeteria Enterprise	\$16,619,662	(\$2,398,079)	\$14,221,583
Health Benefits	\$25,591,046	\$6,543,815	\$32,134,861
Liability	\$399,078	\$527,405	\$926,483
Workers' Compensation	(\$10,057,814)	(\$1,236,477)	(\$11,294,291)
Defined Benefits Plan	\$8,715,197	\$60,754	\$8,775,951
COP Debt Service Fund (1)	\$7,467,621	(\$7,467,621)	\$0

<sup>(1)</sup> Tax Override Fund and Debt Service Funds – The final payments for the Certificates of Participation were made in May 2012. These funds will be closed since they are no longer applicable.

**Charter Schools** - A summary of the ending balances for each of the charter schools is provided below.

Charter Schools	Beginning Fund Balance 2011/12	Net Change	Ending Fund Balance 2011/12
A Civil Entrepreneur Leadership <sup>(1)</sup>	\$ 17,658	\$ 13,591	\$ 31,249
Carter G. Woodson Public Charter	\$ 640,563	\$ 45,491	\$ 686,054
Morris E Dailey Charter	\$ 321,236	\$ 549,901	\$ 871,137
New Millennium Institute <sup>(2)</sup>	\$ 298,884	\$ 179,698	\$ 478,582
Sierra	\$ 1,748,646	\$ 309,680	\$ 2,058,325
School of Unlimited Learning	\$ -	\$ -	\$ -
University High	\$ 5,255,525	\$ (2,917,047)	\$ 2,338,478
Valley Arts and Sciences <sup>(3)</sup>	\$ 263,302	\$ 239,647	\$ 502,949
Valley Preparatory Academy <sup>(4)</sup>	\$ 413,700	\$ 97,238	\$ 510,938

<sup>(1)</sup> A Civil Entrepreneur Leadership beginning balance was restated by the charter school. Previously reported at (\$2,697)

<sup>(2)</sup> New Millennium Institute beginning balance was restated by the charter school. Previously reported at \$59,121.

<sup>(3)</sup> Valley Arts and Sciences beginning balance was restated by the charter school. Previously reported at \$26,539.

<sup>(4)</sup> Valley Preparatory beginning balance was restated by the charter school. Previously reported at (\$23,156).

**Year-End Budget Revision 2011/12**

The 2011/12 Year-End Closing Budget Revision recognizes additional revenue and expenses per Education Code section 42601 and Fresno Unified Board Policy 3110 that allow the Superintendent and/or designee to make any necessary budget revisions at year-end to permit payment of obligations. All expenditures were supported by available District funds. A year end budget revision for the Adult Education Fund recognizing Cal-Works revenue is submitted for the Board's consideration.

**Gann Limit 2012/13**

Included in the Board binders is Resolution No. 2012-02 for adopting the district's Gann Appropriation Limit for fiscal year 2012/13. The Gann Limit is included in the Unaudited Actuals Financial Report for the fiscal year ended June 30, 2012. Each year the district must approve an appropriation limit level (Gann Limit) in compliance with the State Constitution.

Should the Board have any additional questions, please contact either Jacquie Canfield at 457-3907 or Ruth Quinto at 457-6226. Thank you.

Fresno Unified School District  
2011-12

FUND_NAME	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance
General Fund Unrestricted	\$ 57,372,888	\$ 420,213,372	\$ 343,337,551	\$ (59,501,488)	\$ 74,747,221
General Fund Restricted	\$ 7,459,707	\$ 212,730,456	\$ 261,473,639	\$ 48,411,084	\$ 7,127,607
<b>Total General Fund</b>	<b>\$ 64,832,594</b>	<b>\$ 632,943,828</b>	<b>\$ 604,811,190</b>	<b>\$ (11,090,404)</b>	<b>\$ 81,874,828</b>
Adult Education Fund	\$ 1,271,203	\$ 2,039,534	\$ 6,010,740	\$ 2,867,145	\$ 167,142
Child Development Fund	\$ 183,057	\$ 7,193,764	\$ 7,253,078	\$ -	\$ 123,743
Deferred Maintenance Fund	\$ 3,172,692	\$ 7,336	\$ 4,120,022	\$ 3,356,409	\$ 2,416,415
Developer Fee Fund	\$ 12,669,588	\$ 1,035,470	\$ 7,839,052	\$ (26,741)	\$ 5,839,265
Adult Ed Blg Fund	\$ 3,039,736	\$ 45,876	\$ -	\$ (500,000)	\$ 2,585,612
Measure K Series F Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Measure K - Series G Fund (Refunding)	\$ -	\$ 280,262	\$ 371,255	\$ 13,138,257	\$ 13,047,265
Measure Q Series A Fund	\$ -	\$ 369,605	\$ 648,199	\$ 2,469,051	\$ 2,190,457
Measure Q Series B Fund	\$ -	\$ 524,586	\$ 371,609	\$ 50,806,458	\$ 50,959,435
<b>Total Building Funds</b>	<b>\$ 3,039,736</b>	<b>\$ 1,220,329</b>	<b>\$ 1,391,062</b>	<b>\$ 65,913,767</b>	<b>\$ 68,782,770</b>
County School Facility Fund	\$ 7,222,368	\$ 16,423,834	\$ 77,807,046	\$ 80,290,265	\$ 26,129,421
Special Reserve for Capital Outlay	\$ 10,388,565	\$ 707,907	\$ 150,566	\$ (3,793,112)	\$ 7,152,795
Total Bond Int and Redemption	\$ 15,539,842	\$ 36,346,865	\$ 27,990,477	\$ -	\$ 23,896,230
COP Debt Service Fund	\$ 7,467,621	\$ 1,216,273	\$ 8,904,943	\$ 221,049	\$ -
1977/78 Tax Override Fund	\$ 0	\$ -	\$ -	\$ -	\$ 0
Cafeteria Fund	\$ 16,619,662	\$ 36,617,032	\$ 39,015,111	\$ -	\$ 14,221,583
Health Fund	\$ 25,591,046	\$ 111,762,019	\$ 113,968,205	\$ 8,750,000	\$ 32,134,861
Liability Fund	\$ 399,078	\$ 3,404,706	\$ 2,877,301	\$ -	\$ 926,483
Workers' Compensation Fund	\$ (10,057,814)	\$ 6,760,089	\$ 7,996,566	\$ -	\$ (11,294,291)
Defined Benefits Fund	\$ 8,715,197	\$ 1,049,502	\$ 988,747	\$ -	\$ 8,775,951
<b>Total Internal Service Funds</b>	<b>\$ 24,647,507</b>	<b>\$ 122,976,316</b>	<b>\$ 125,830,819</b>	<b>\$ 8,750,000</b>	<b>\$ 30,543,004</b>
<b>TOTALS</b>	<b>\$ 167,054,435</b>	<b>\$ 858,728,487</b>	<b>\$ 911,124,104</b>	<b>\$ 146,488,378</b>	<b>\$ 261,147,195</b>

Charter Schools

	Actual Beginning Balance	Unaudited Revenues	Unaudited Expenditures	Other Financing Sources	Unaudited Ending Fund Balance	Actual ADA
A Civil Entrepreneur Leadership	\$ 17,658.00	\$ 1,102,044.00	\$ 1,037,197.00	\$ (51,256.00)	\$ 31,249.00	124.00
Carter G Woodson Public Charter	\$ 640,562.74	\$ 2,736,786.07	\$ 2,671,043.34	\$ (20,252.00)	\$ 686,053.47	328.00
Morris E Dailey Charter	\$ 321,235.67	\$ 2,336,178.16	\$ 1,741,973.29	\$ (44,304.00)	\$ 871,136.54	319.00
New Millennium Institute	\$ 298,884.30	\$ 2,253,328.13	\$ 1,981,179.10	\$ (92,451.00)	\$ 478,582.33	256.00
Sierra	\$ 1,748,645.76	\$ 4,775,110.26	\$ 4,465,430.71	\$ -	\$ 2,058,325.31	668.00
School of Unlimited Learning	\$ -	\$ 1,871,025.40	\$ 1,871,025.40	\$ -	\$ -	187.00
University High	\$ 5,255,525.11	\$ 3,644,529.01	\$ 6,212,063.04	\$ (349,513.00)	\$ 2,338,478.08	462.00
Valley Arts and Sciences Academy	\$ 263,302.00	\$ 2,235,392.06	\$ 1,968,468.08	\$ (27,277.00)	\$ 502,948.98	281.00
Valley Preparatory Academy	\$ 413,700.00	\$ 2,092,891.27	\$ 1,990,947.96	\$ (4,705.00)	\$ 510,938.31	269.00

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		G
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	G	G
15	Pupil Transportation Equipment Fund		
17	Special Reserve Fund for Other Than Capital Outlay Projects		
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		
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	G	
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		
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		
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		
SEAS	Special Education Revenue Allocations Setup (SELPA Selection)	S	S
SIAA	Summary of Interfund Activities - Actuals	G	
TRAN	Annual Report of Pupil Transportation	GS	



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	341,432,743.14	12,001,658.63	353,434,401.77	313,708,269.00	11,374,128.00	325,082,397.00	-8.0%
2) Federal Revenue		8100-8299	201,137.95	106,971,019.56	107,172,157.51	201,138.00	103,846,114.00	104,047,252.00	-2.9%
3) Other State Revenue		8300-8599	73,756,285.90	84,089,888.97	157,846,174.87	72,219,736.00	80,772,499.00	152,992,235.00	-3.1%
4) Other Local Revenue		8600-8799	4,823,204.90	9,667,888.56	14,491,093.46	4,168,068.00	9,160,230.00	13,328,298.00	-8.0%
5) TOTAL, REVENUES			420,213,371.89	212,730,455.72	632,943,827.61	390,297,211.00	205,152,971.00	595,450,182.00	-5.9%
<b>B. EXPENDITURES</b>									
1) Certificated Salaries		1000-1999	186,470,102.17	102,172,904.97	288,643,007.14	195,458,222.00	96,493,407.00	291,951,629.00	1.1%
2) Classified Salaries		2000-2999	45,097,975.56	42,639,283.76	87,737,259.32	45,726,867.00	42,645,634.00	88,372,501.00	0.7%
3) Employee Benefits		3000-3999	83,962,291.25	60,814,171.82	144,776,463.07	85,479,974.00	52,255,333.00	137,735,307.00	-4.9%
4) Books and Supplies		4000-4999	6,845,224.67	18,966,538.38	25,811,763.05	8,294,042.00	34,230,894.00	42,524,936.00	64.8%
5) Services and Other Operating Expenditures		5000-5999	29,582,015.53	23,819,007.52	53,401,023.05	33,786,392.00	31,320,478.00	65,106,870.00	21.9%
6) Capital Outlay		6000-6999	176,984.77	2,329,738.15	2,506,722.92	101,161.00	447,157.00	548,318.00	-78.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,186,381.80	2,471,331.91	3,657,713.71	1,142,881.00	1,000,000.00	2,142,881.00	-41.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,983,424.84)	8,260,662.51	(1,722,762.33)	(7,902,227.00)	6,585,658.00	(1,316,569.00)	-23.6%
9) TOTAL, EXPENDITURES			343,337,550.91	261,473,639.02	604,811,189.93	362,087,312.00	264,978,561.00	627,065,873.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			76,875,820.98	(48,743,183.30)	28,132,637.68	28,209,899.00	(59,825,590.00)	(31,615,691.00)	-212.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	26,741.02	3,356,409.00	3,383,150.02	24,750.00	3,356,409.00	3,381,159.00	-0.1%
b) Transfers Out		7600-7629	11,117,145.00	3,356,409.00	14,473,554.00	6,316,138.00	3,356,409.00	9,672,547.00	-33.2%
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	(48,411,083.82)	48,411,083.82	0.00	(52,881,054.00)	52,881,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,501,487.80)	48,411,083.82	(11,090,403.98)	(59,172,442.00)	52,881,054.00	(6,291,388.00)	-43.3%

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,374,333.18	(332,099.48)	17,042,233.70	(30,962,543.00)	(6,944,536.00)	(37,907,079.00)	-322.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,372,887.70	7,459,706.53	64,832,594.23	74,747,220.88	7,127,607.05	81,874,827.93	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,372,887.70	7,459,706.53	64,832,594.23	74,747,220.88	7,127,607.05	81,874,827.93	26.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,372,887.70	7,459,706.53	64,832,594.23	74,747,220.88	7,127,607.05	81,874,827.93	26.3%
2) Ending Balance, June 30 (E + F1e)			74,747,220.88	7,127,607.05	81,874,827.93	43,784,677.88	183,071.05	43,967,748.93	-46.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	83,214.39	0.00	83,214.39	0.00	0.00	0.00	-100.0%
Stores		9712	1,544,924.67	0.00	1,544,924.67	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	39,637.00	0.00	39,637.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,127,607.05	7,127,607.05	0.00	514,741.96	514,741.96	-92.8%
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	9,943,225.00	0.00	9,943,225.00	0.00	0.00	0.00	-100.0%
Health Contribution	0000	9780	2,750,000.00		2,750,000.00				
Donations	0000	9780	351,461.00		351,461.00				
Extended Day Fund Balance	0000	9780	269,672.00		269,672.00				
Talent Management	0000	9780	213,417.00		213,417.00				
Coregis	0000	9780	28,306.00		28,306.00				
Lawson Contingency	0000	9780	14,573.00		14,573.00				
2011/12 One Time Expenditures	0000	9780	6,315,796.00		6,315,796.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	63,136,219.82	0.00	63,136,219.82	43,784,677.88	0.00	43,784,677.88	-30.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(331,670.91)	(331,670.91)	New

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
<b>G. ASSETS</b>									
1) Cash									
a) in County Treasury		9110	34,395,632.55	(18,997,200.03)	15,398,432.52				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	6,021,362.87	0.00	6,021,362.87				
c) in Revolving Fund		9130	83,214.39	0.00	83,214.39				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	1,007,805.20	425,668.19	1,433,473.39				
4) Due from Grantor Government		9290	142,343,844.68	41,547,427.05	183,891,271.73				
5) Due from Other Funds		9310	0.00	31.30	31.30				
6) Stores		9320	1,544,924.67	0.00	1,544,924.67				
7) Prepaid Expenditures		9330	39,637.00	0.00	39,637.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			185,436,421.36	22,975,926.51	208,412,347.87				
<b>H. LIABILITIES</b>									
1) Accounts Payable		9500	46,276,421.00	5,660,038.86	51,936,459.86				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	64,412,779.48	133,656.09	64,546,435.57				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	10,054,624.51	10,054,624.51				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			110,689,200.48	15,848,319.46	126,537,519.94				
<b>I. FUND EQUITY</b>									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			74,747,220.88	7,127,607.05	81,874,827.93				

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>REVENUE LIMIT SOURCES</b>									
Principal Apportionment State Aid - Current Year		8011	310,089,330.00	0.00	310,089,330.00	285,857,811.00	0.00	285,857,811.00	-7.8%
Charter Schools General Purpose Entitlement - State Aid		8015	1,032,644.00	0.00	1,032,644.00	0.00	0.00	0.00	-100.0%
State Aid - Prior Years		8019	575,564.26	0.00	575,564.26	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	719,956.38	0.00	719,956.38	719,956.00	0.00	719,956.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	251,908.14	0.00	251,908.14	251,868.00	0.00	251,868.00	0.0%
County & District Taxes Secured Roll Taxes		8041	46,311,661.21	0.00	46,311,661.21	46,234,493.00	0.00	46,234,493.00	-0.2%
Unsecured Roll Taxes		8042	2,829,088.10	0.00	2,829,088.10	2,764,783.00	0.00	2,764,783.00	-2.3%
Prior Years' Taxes		8043	205,026.90	0.00	205,026.90	46,544.00	0.00	46,544.00	-77.3%
Supplemental Taxes		8044	285,371.33	0.00	285,371.33	335,078.00	0.00	335,078.00	17.4%
Education Revenue Augmentation Fund (ERAF)		8045	(8,106,793.64)	0.00	(8,106,793.64)	(9,792,425.00)	0.00	(9,792,425.00)	20.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	451,805.20	0.00	451,805.20	222,076.00	0.00	222,076.00	-50.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	6,245.06	0.00	6,245.06	3,180.00	0.00	3,180.00	-49.1%
Less: Non-Revenue Limit (50%) Adjustment		8089	(3,122.53)	0.00	(3,122.53)	0.00	0.00	0.00	-100.0%
Subtotal, Revenue Limit Sources			354,648,684.41	0.00	354,648,684.41	326,643,364.00	0.00	326,643,364.00	-7.9%
<b>Revenue Limit Transfers</b>									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(12,001,658.63)		(12,001,658.63)	(11,374,128.00)		(11,374,128.00)	-5.2%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		442,406.00	442,406.00		417,119.00	417,119.00	-5.7%
Special Education ADA Transfer	6500	8091		11,559,252.63	11,559,252.63		10,957,009.00	10,957,009.00	-5.2%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
PERS Reduction Transfer		8092	913,851.28	0.00	913,851.28	741,824.00	0.00	741,824.00	-18.8%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,128,133.92)	0.00	(2,128,133.92)	(2,302,791.00)	0.00	(2,302,791.00)	8.2%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>341,432,743.14</b>	<b>12,001,658.63</b>	<b>353,434,401.77</b>	<b>313,708,269.00</b>	<b>11,374,128.00</b>	<b>325,082,397.00</b>	<b>-8.0%</b>
<b>FEDERAL REVENUE</b>									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	13,823,516.00	13,823,516.00	0.00	13,823,516.00	13,823,516.00	0.0%
Special Education Discretionary Grants		8182	0.00	1,691,988.13	1,691,988.13	0.00	1,676,614.00	1,676,614.00	-0.9%
Child Nutrition Programs		8220	0.00	1,023,778.42	1,023,778.42	0.00	1,136,100.00	1,136,100.00	11.0%
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	1,418,780.51	1,418,780.51	0.00	1,190,230.00	1,190,230.00	-16.1%
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		12,134,370.87	12,134,370.87		16,530,802.00	16,530,802.00	36.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		63,371,395.45	63,371,395.45		54,345,052.00	54,345,052.00	-14.2%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		54,246.46	54,246.46		73,231.00	73,231.00	35.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		6,112,976.70	6,112,976.70		8,046,669.00	8,046,669.00	31.6%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,299,669.34	1,299,669.34		2,885,632.00	2,885,632.00	122.0%
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		829,435.55	829,435.55		829,436.00	829,436.00	0.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	201,137.95	5,210,862.13	5,412,000.08	201,138.00	3,308,832.00	3,509,970.00	-35.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>201,137.95</b>	<b>106,971,019.56</b>	<b>107,172,157.51</b>	<b>201,138.00</b>	<b>103,846,114.00</b>	<b>104,047,252.00</b>	<b>-2.9%</b>
<b>OTHER STATE REVENUE</b>									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		299,687.00	299,687.00		301,506.00	301,506.00	0.6%
Prior Years	2430	8319		18,129.00	18,129.00		0.00	0.00	-100.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		35,370,763.23	35,370,763.23		35,073,941.00	35,073,941.00	-0.8%
Prior Years	6500	8319		11,345.63	11,345.63		0.00	0.00	-100.0%
Home-to-School Transportation	7230	8311		3,041,851.00	3,041,851.00		3,041,851.00	3,041,851.00	0.0%
Economic Impact Aid	7090-7091	8311		20,855,518.00	20,855,518.00		21,581,454.00	21,581,454.00	3.5%
Spec. Ed. Transportation	7240	8311		1,096,186.00	1,096,186.00		1,074,264.00	1,074,264.00	-2.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	1,105,771.00	1,105,771.00	0.00	1,105,771.00	1,105,771.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	32,511.00	32,511.00	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	13,759,137.00	0.00	13,759,137.00	15,185,709.00	0.00	15,185,709.00	10.4%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,636,003.00	0.00	3,636,003.00	1,986,960.00	0.00	1,986,960.00	-45.4%
Lottery - Unrestricted and Instructional Materials		8560	9,271,671.82	2,326,000.47	11,597,672.29	8,731,174.00	1,757,334.00	10,488,508.00	-9.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
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Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other 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		3,789,488.00	3,789,488.00		3,789,488.00	3,789,488.00	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		11,917,100.00	11,917,100.00		9,038,700.00	9,038,700.00	-24.2%
All Other State Revenue	All Other	8590	47,089,474.08	4,225,538.64	51,315,012.72	46,315,893.00	4,008,190.00	50,324,083.00	-1.9%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>73,756,285.90</b>	<b>84,089,888.97</b>	<b>157,846,174.87</b>	<b>72,219,736.00</b>	<b>80,772,499.00</b>	<b>152,992,235.00</b>	<b>-3.1%</b>

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)	
<b>OTHER LOCAL REVENUE</b>									
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	138,995.96	138,995.96	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	40,700.70	0.00	40,700.70	30,036.00	0.00	30,036.00	-26.2%
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	353,544.74	0.00	353,544.74	310,424.00	0.00	310,424.00	-12.2%
Interest		8660	132,887.95	0.00	132,887.95	200,000.00	0.00	200,000.00	50.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		601,248.76	601,248.76		600,000.00	600,000.00	-0.2%
Interagency Services	All Other	8677	0.00	1,994,870.66	1,994,870.66	0.00	2,407,099.00	2,407,099.00	20.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	550,779.33	0.00	550,779.33	679,975.00	0.00	679,975.00	23.5%
Other Local Revenue									



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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)	
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	3,122.53	0.00	3,122.53	0.00	0.00	0.00	-100.0%
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	3,742,169.65	6,932,773.18	10,674,942.83	2,947,633.00	6,153,131.00	9,100,764.00	-14.7%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,823,204.90</b>	<b>9,667,888.56</b>	<b>14,491,093.46</b>	<b>4,168,068.00</b>	<b>9,160,230.00</b>	<b>13,328,298.00</b>	<b>-8.0%</b>
<b>TOTAL, REVENUES</b>			<b>420,213,371.89</b>	<b>212,730,455.72</b>	<b>632,943,827.61</b>	<b>390,297,211.00</b>	<b>205,152,971.00</b>	<b>595,450,182.00</b>	<b>-5.9%</b>

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)	
<b>CERTIFICATED SALARIES</b>									
Certificated Teachers' Salaries		1100	163,526,384.71	72,284,629.87	235,811,014.58	171,964,598.00	65,310,165.00	237,274,763.00	0.6%
Certificated Pupil Support Salaries		1200	3,520,075.40	13,510,276.86	17,030,352.26	3,361,050.00	14,100,028.00	17,461,078.00	2.5%
Certificated Supervisors' and Administrators' Salaries		1300	19,180,919.99	14,225,252.32	33,406,172.31	19,780,249.00	14,582,779.00	34,363,028.00	2.9%
Other Certificated Salaries		1900	242,722.07	2,152,745.92	2,395,467.99	352,325.00	2,500,435.00	2,852,760.00	19.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>186,470,102.17</b>	<b>102,172,904.97</b>	<b>288,643,007.14</b>	<b>195,458,222.00</b>	<b>96,493,407.00</b>	<b>291,951,629.00</b>	<b>1.1%</b>
<b>CLASSIFIED SALARIES</b>									
Classified Instructional Salaries		2100	1,206,235.25	16,962,890.34	18,169,125.59	1,166,010.00	16,211,802.00	17,377,812.00	-4.4%
Classified Support Salaries		2200	21,382,002.76	19,210,862.35	40,592,865.11	20,743,942.00	19,622,202.00	40,366,144.00	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	4,654,781.18	1,809,642.50	6,464,423.68	5,124,309.00	1,974,060.00	7,098,369.00	9.8%
Clerical, Technical and Office Salaries		2400	16,536,908.78	3,961,190.13	20,498,098.91	17,475,947.00	4,233,030.00	21,708,977.00	5.9%
Other Classified Salaries		2900	1,318,047.59	694,698.44	2,012,746.03	1,216,659.00	604,540.00	1,821,199.00	-9.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>45,097,975.56</b>	<b>42,639,283.76</b>	<b>87,737,259.32</b>	<b>45,726,867.00</b>	<b>42,645,634.00</b>	<b>88,372,501.00</b>	<b>0.7%</b>
<b>EMPLOYEE BENEFITS</b>									
STRS		3101-3102	15,380,252.00	8,004,255.38	23,384,507.38	16,004,941.00	7,872,729.00	23,877,670.00	2.1%
PERS		3201-3202	4,438,712.41	3,672,656.73	8,111,369.14	4,865,742.00	3,743,808.00	8,609,550.00	6.1%
OASDI/Medicare/Alternative		3301-3302	5,601,845.72	4,304,159.36	9,906,005.08	6,208,991.00	4,427,280.00	10,636,271.00	7.4%
Health and Welfare Benefits		3401-3402	33,773,216.11	22,311,442.81	56,084,658.92	36,632,571.00	22,244,323.00	58,876,894.00	5.0%
Unemployment Insurance		3501-3502	3,695,900.77	2,295,032.60	5,990,933.37	2,656,589.00	1,911,441.00	4,568,030.00	-23.8%
Workers' Compensation		3601-3602	3,705,525.08	2,293,178.60	5,998,703.68	3,763,582.00	2,172,678.00	5,936,260.00	-1.0%
OPEB, Allocated		3701-3702	15,899,018.52	10,498,007.73	26,397,026.25	14,961,642.00	9,085,270.00	24,046,912.00	-8.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	311,661.43	519,625.91	831,287.34	155,690.00	510,723.00	666,413.00	-19.8%
Other Employee Benefits		3901-3902	1,156,159.21	6,915,812.70	8,071,971.91	230,226.00	287,081.00	517,307.00	-93.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>83,962,291.25</b>	<b>60,814,171.82</b>	<b>144,776,463.07</b>	<b>85,479,974.00</b>	<b>52,255,333.00</b>	<b>137,735,307.00</b>	<b>-4.9%</b>
<b>BOOKS AND SUPPLIES</b>									
Approved Textbooks and Core Curricula Materials		4100	0.00	1,199,170.42	1,199,170.42	103.00	1,014,906.00	1,015,009.00	-15.4%
Books and Other Reference Materials		4200	55,095.30	1,272,727.82	1,327,823.12	100.00	1,792,646.00	1,792,746.00	35.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
Materials and Supplies		4300	5,171,828.49	14,324,991.82	19,496,820.31	6,803,419.00	27,384,184.00	34,187,603.00	75.3%
Noncapitalized Equipment		4400	1,618,300.88	1,184,203.69	2,802,504.57	1,490,420.00	2,935,181.00	4,425,601.00	57.9%
Food		4700	0.00	985,444.63	985,444.63	0.00	1,103,977.00	1,103,977.00	12.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,845,224.67</b>	<b>18,966,538.38</b>	<b>25,811,763.05</b>	<b>8,294,042.00</b>	<b>34,230,894.00</b>	<b>42,524,936.00</b>	<b>64.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>									
Subagreements for Services		5100	2,719,754.72	17,645,250.29	20,365,005.01	2,623,157.00	19,542,276.00	22,165,433.00	8.8%
Travel and Conferences		5200	376,184.28	695,949.17	1,072,133.45	396,214.00	747,491.00	1,143,705.00	6.7%
Dues and Memberships		5300	106,177.40	1,295.00	107,472.40	120,952.00	5,000.00	125,952.00	17.2%
Insurance		5400 - 5450	1,858,338.94	1,115,561.54	2,973,900.48	1,785,673.00	1,030,842.00	2,816,515.00	-5.3%
Operations and Housekeeping Services		5500	15,185,372.75	57,711.59	15,243,084.34	15,889,713.00	101,392.00	15,991,105.00	4.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,814,537.12	2,307,559.85	5,122,096.97	4,413,650.00	1,963,441.00	6,377,091.00	24.5%
Transfers of Direct Costs		5710	392,473.93	(392,473.36)	0.57	514,191.00	(514,191.00)	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(152,501.53)	(3,522,426.75)	(3,674,928.28)	(117,268.00)	(7,140,250.00)	(7,257,518.00)	97.5%
Professional/Consulting Services and Operating Expenditures		5800	5,587,860.61	5,886,002.31	11,473,862.92	7,493,054.00	15,443,132.00	22,936,186.00	99.9%
Communications		5900	693,817.31	24,577.88	718,395.19	667,056.00	141,345.00	808,401.00	12.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,582,015.53</b>	<b>23,819,007.52</b>	<b>53,401,023.05</b>	<b>33,786,392.00</b>	<b>31,320,478.00</b>	<b>65,106,870.00</b>	<b>21.9%</b>

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
<b>CAPITAL OUTLAY</b>									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	43,807.00	40,556.61	84,363.61	505.00	61,471.00	61,976.00	-26.5%
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	90,149.73	44,432.27	134,582.00	100,656.00	304,686.00	405,342.00	201.2%
Equipment Replacement		6500	43,028.04	2,244,749.27	2,287,777.31	0.00	81,000.00	81,000.00	-96.5%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>176,984.77</b>	<b>2,329,738.15</b>	<b>2,506,722.92</b>	<b>101,161.00</b>	<b>447,157.00</b>	<b>548,318.00</b>	<b>-78.1%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>									
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	43,501.00	0.00	43,501.00	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	0.00	1,428,452.68	1,428,452.68	0.00	400,000.00	400,000.00	-72.0%
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		1,042,879.23	1,042,879.23		600,000.00	600,000.00	-42.5%
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	664,823.00	0.00	664,823.00	664,823.00	0.00	664,823.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
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	478,057.80	0.00	478,057.80	478,058.00	0.00	478,058.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,186,381.80	2,471,331.91	3,657,713.71	1,142,881.00	1,000,000.00	2,142,881.00	-41.4%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>									
Transfers of Indirect Costs		7310	(8,260,662.51)	8,260,662.51	0.00	(6,585,658.00)	6,585,658.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,722,762.33)	0.00	(1,722,762.33)	(1,316,569.00)	0.00	(1,316,569.00)	-23.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,983,424.84)	8,260,662.51	(1,722,762.33)	(7,902,227.00)	6,585,658.00	(1,316,569.00)	-23.6%
TOTAL, EXPENDITURES			343,337,550.91	261,473,639.02	604,811,189.93	362,087,312.00	264,978,561.00	627,065,873.00	3.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
<b>INTERFUND TRANSFERS</b>									
<b>INTERFUND TRANSFERS IN</b>									
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	26,741.02	3,356,409.00	3,383,150.02	24,750.00	3,356,409.00	3,381,159.00	-0.1%
(a) TOTAL, INTERFUND TRANSFERS IN			26,741.02	3,356,409.00	3,383,150.02	24,750.00	3,356,409.00	3,381,159.00	-0.1%
<b>INTERFUND TRANSFERS OUT</b>									
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	3,356,409.00	3,356,409.00	0.00	3,356,409.00	3,356,409.00	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	11,117,145.00	0.00	11,117,145.00	6,316,138.00	0.00	6,316,138.00	-43.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,117,145.00	3,356,409.00	14,473,554.00	6,316,138.00	3,356,409.00	9,672,547.00	-33.2%
<b>OTHER SOURCES/USES</b>									
<b>SOURCES</b>									
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%

Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Object

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)	
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>									
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%
<b>CONTRIBUTIONS</b>									
Contributions from Unrestricted Revenues		8980	(48,411,083.82)	48,411,083.82	0.00	(52,881,054.00)	52,881,054.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(48,411,083.82)	48,411,083.82	0.00	(52,881,054.00)	52,881,054.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(59,501,487.80)	48,411,083.82	(11,090,403.98)	(59,172,442.00)	52,881,054.00	(6,291,388.00)	-43.3%

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)	
<b>A. REVENUES</b>									
1) Revenue Limit Sources		8010-8099	341,432,743.14	12,001,658.63	353,434,401.77	313,708,269.00	11,374,128.00	325,082,397.00	-7.9%
2) Federal Revenue		8100-8299	201,137.95	106,971,019.56	107,172,157.51	201,138.00	103,846,114.00	104,047,252.00	-2.9%
3) Other State Revenue		8300-8599	73,756,285.90	84,089,888.97	157,846,174.87	72,219,736.00	80,772,499.00	152,992,235.00	-3.1%
4) Other Local Revenue		8600-8799	4,823,204.90	9,667,888.56	14,491,093.46	4,168,068.00	9,160,230.00	13,328,298.00	-8.0%
5) TOTAL, REVENUES			420,213,371.89	212,730,455.72	632,943,827.61	390,297,211.00	205,152,971.00	595,450,182.00	-5.9%
<b>B. EXPENDITURES (Objects 1000-7999)</b>									
1) Instruction	1000-1999		222,567,567.44	146,711,547.15	369,279,114.59	236,260,515.00	151,554,379.00	387,814,894.00	5.0%
2) Instruction - Related Services	2000-2999		37,295,142.60	38,377,305.02	75,672,447.62	38,155,799.00	40,614,112.00	78,769,911.00	4.1%
3) Pupil Services	3000-3999		9,058,270.00	43,418,309.29	52,476,579.29	9,897,006.00	43,192,211.00	53,089,217.00	1.2%
4) Ancillary Services	4000-4999		5,287,334.48	4,486,980.49	9,774,314.97	5,056,837.00	4,035,676.00	9,092,513.00	-7.0%
5) Community Services	5000-5999		957,774.56	23,797.21	981,571.77	991,097.00	63,482.00	1,054,579.00	7.4%
6) Enterprise	6000-6999		1,746,732.89	0.00	1,746,732.89	1,707,611.00	0.00	1,707,611.00	-2.2%
7) General Administration	7000-7999		14,668,748.24	8,577,923.26	23,246,671.50	17,931,746.00	7,410,691.00	25,342,437.00	9.0%
8) Plant Services	8000-8999		50,569,598.90	17,406,444.69	67,976,043.59	50,943,820.00	17,108,010.00	68,051,830.00	0.1%
9) Other Outgo	9000-9999	Except 7600-7699	1,186,381.80	2,471,331.91	3,657,713.71	1,142,881.00	1,000,000.00	2,142,881.00	-41.4%
10) TOTAL, EXPENDITURES			343,337,550.91	261,473,639.02	604,811,189.93	362,087,312.00	264,978,561.00	627,065,873.00	3.7%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			76,875,820.98	(48,743,183.30)	28,132,637.68	28,209,899.00	(59,825,590.00)	(31,615,691.00)	-212.4%
<b>D. OTHER FINANCING SOURCES/USES</b>									
1) Interfund Transfers									
a) Transfers In		8900-8929	26,741.02	3,356,409.00	3,383,150.02	24,750.00	3,356,409.00	3,381,159.00	-0.1%
b) Transfers Out		7600-7629	11,117,145.00	3,356,409.00	14,473,554.00	6,316,138.00	3,356,409.00	9,672,547.00	-33.2%
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	(48,411,083.82)	48,411,083.82	0.00	(52,881,054.00)	52,881,054.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(59,501,487.80)	48,411,083.82	(11,090,403.98)	(59,172,442.00)	52,881,054.00	(6,291,388.00)	-43.3%



Unaudited Actuals  
General Fund  
Unrestricted and Restricted  
Expenditures by Function

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)	
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			17,374,333.18	(332,099.48)	17,042,233.70	(30,962,543.00)	(6,944,536.00)	(37,907,079.00)	-322.4%
<b>F. FUND BALANCE, RESERVES</b>									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	57,372,887.70	7,459,706.53	64,832,594.23	74,747,220.88	7,127,607.05	81,874,827.93	26.3%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			57,372,887.70	7,459,706.53	64,832,594.23	74,747,220.88	7,127,607.05	81,874,827.93	26.3%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			57,372,887.70	7,459,706.53	64,832,594.23	74,747,220.88	7,127,607.05	81,874,827.93	26.3%
2) Ending Balance, June 30 (E + F1e)			74,747,220.88	7,127,607.05	81,874,827.93	43,784,677.88	183,071.05	43,967,748.93	-46.3%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	83,214.39	0.00	83,214.39	0.00	0.00	0.00	-100.0%
Stores		9712	1,544,924.67	0.00	1,544,924.67	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	39,637.00	0.00	39,637.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	7,127,607.05	7,127,607.05	0.00	514,741.96	514,741.96	-92.8%
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	9,943,225.00	0.00	9,943,225.00	0.00	0.00	0.00	-100.0%
Health Contribution	0000	9780	2,750,000.00		2,750,000.00				
Donations	0000	9780	351,461.00		351,461.00				
Extended Day Fund Balance	0000	9780	269,672.00		269,672.00				
Talent Management	0000	9780	213,417.00		213,417.00				
Coregis	0000	9780	28,306.00		28,306.00				
Lawson Contingency	0000	9780	14,573.00		14,573.00				
2011/12 One Time Expenditures	0000	9780	6,315,796.00		6,315,796.00				
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	63,136,219.82	0.00	63,136,219.82	43,784,677.88	0.00	43,784,677.88	-30.7%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	0.00	(331,670.91)	(331,670.91)	New

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
5640	Medi-Cal Billing Option	1,257,968.58	0.00
6286	English Language Acquisition Program, Teacher Training & Student /	126,150.35	126,150.35
7090	Economic Impact Aid (EIA)	946,097.07	0.00
7091	Economic Impact Aid: Limited English Proficiency (LEP)	730,928.44	0.00
7400	Quality Education Investment Act	4,066,462.61	388,591.61
<b>Total, Restricted Balance</b>		<b>7,127,607.05</b>	<b>514,741.96</b>

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	1,079,622.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	231,193.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,310,815.00	New
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	806,864.00	New
2) Classified Salaries		2000-2999	0.00	164,063.00	New
3) Employee Benefits		3000-3999	0.00	343,115.00	New
4) Books and Supplies		4000-4999	0.00	26,336.00	New
5) Services and Other Operating Expenditures		5000-5999	0.00	169,430.00	New
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	1,509,808.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>					
			0.00	(198,993.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	198,993.00	New
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	198,993.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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)					
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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			0.00		

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	947,714.00	New
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	131,908.00	New
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>1,079,622.00</b>	<b>New</b>
<b>FEDERAL REVENUE</b>					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204- 4215, 5510	8290	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%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	104,958.00	New
Child Nutrition Programs		8520	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	32,431.00	New
School Based Coordination Program	7250	8590	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	93,804.00	New
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	231,193.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	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					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	1,310,815.00	New



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	0.00	706,754.00	New
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	100,110.00	New
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>806,864.00</b>	<b>New</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	35,733.00	New
Classified Support Salaries		2200	0.00	76,182.00	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	858.00	New
Clerical, Technical and Office Salaries		2400	0.00	51,290.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>164,063.00</b>	<b>New</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	66,506.00	New
PERS		3201-3202	0.00	14,062.00	New
OASDI/Medicare/Alternative		3301-3302	0.00	23,137.00	New
Health and Welfare Benefits		3401-3402	0.00	145,365.00	New
Unemployment Insurance		3501-3502	0.00	15,633.00	New
Workers' Compensation		3601-3602	0.00	15,145.00	New
OPEB, Allocated		3701-3702	0.00	59,370.00	New
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	2,700.00	New
Other Employee Benefits		3901-3902	0.00	1,197.00	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>343,115.00</b>	<b>New</b>
<b>BOOKS AND SUPPLIES</b>					
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	21,336.00	New
Noncapitalized Equipment		4400	0.00	5,000.00	New
Food		4700	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>26,336.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	7,187.00	New
Operations and Housekeeping Services		5500	0.00	78,741.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	83,502.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>169,430.00</b>	<b>New</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>1,509,808.00</b>	<b>New</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	198,993.00	New
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	198,993.00	New
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	198,993.00	New

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	1,079,622.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	231,193.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,310,815.00	New
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	1,083,438.00	New
2) Instruction - Related Services	2000-2999		0.00	219,410.00	New
3) Pupil Services	3000-3999		0.00	125.00	New
4) Ancillary Services	4000-4999		0.00	2,834.00	New
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	204,001.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	1,509,808.00	New
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			0.00	(198,993.00)	New
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	198,993.00	New
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	198,993.00	New

Unaudited Actuals  
Charter Schools Special Revenue Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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)					
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					
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%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,045,101.87	970,102.00	-7.2%
3) Other State Revenue		8300-8599	359,249.00	204,581.00	-43.1%
4) Other Local Revenue		8600-8799	635,183.23	743,137.00	17.0%
5) TOTAL, REVENUES			2,039,534.10	1,917,820.00	-6.0%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	2,139,517.88	1,949,300.00	-8.9%
2) Classified Salaries		2000-2999	1,245,439.21	1,193,896.00	-4.1%
3) Employee Benefits		3000-3999	1,359,637.97	1,293,642.00	-4.9%
4) Books and Supplies		4000-4999	311,789.53	393,280.00	26.1%
5) Services and Other Operating Expenditures		5000-5999	948,084.72	950,112.00	0.2%
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	6,270.87	4,735.00	-24.5%
9) TOTAL, EXPENDITURES			6,010,740.18	5,784,965.00	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,971,206.08)	(3,867,145.00)	-2.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,867,145.00	3,867,145.00	34.9%
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			2,867,145.00	3,867,145.00	34.9%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,104,061.08)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	1,271,202.68	167,141.60	-86.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			1,271,202.68	167,141.60	-86.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			1,271,202.68	167,141.60	-86.9%
2) Ending Balance, June 30 (E + F1e)					
			167,141.60	167,141.60	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	31,126.33	0.00	-100.0%
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	136,015.27	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	167,141.60	New
Unassigned/Unappropriated Amount					
		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	42,576.21		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,639.20		
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	465.05		
4) Due from Grantor Government		9290	676,054.09		
5) Due from Other Funds		9310	184,787.03		
6) Stores		9320	31,126.33		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			937,647.91		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	64,338.10		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	706,168.21		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			770,506.31		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			167,141.60		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
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	167,475.87	167,476.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	877,626.00	802,626.00	-8.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,045,101.87</b>	<b>970,102.00</b>	<b>-7.2%</b>
<b>OTHER STATE REVENUE</b>					
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	359,249.00	204,581.00	-43.1%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>359,249.00</b>	<b>204,581.00</b>	<b>-43.1%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	3,377.54	2,639.00	-21.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	259,265.77	266,248.00	2.7%
Interagency Services		8677	173,081.83	219,065.00	26.6%
Other Local Revenue					
All Other Local Revenue		8699	199,458.09	255,185.00	27.9%
Tuition		8710	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>635,183.23</b>	<b>743,137.00</b>	<b>17.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,039,534.10</b>	<b>1,917,820.00</b>	<b>-6.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	1,552,526.31	1,449,401.00	-6.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	473,245.43	382,639.00	-19.1%
Other Certificated Salaries		1900	113,746.14	117,260.00	3.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,139,517.88</b>	<b>1,949,300.00</b>	<b>-8.9%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	416,787.75	407,204.00	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	778,989.83	741,692.00	-4.8%
Other Classified Salaries		2900	49,661.63	45,000.00	-9.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,245,439.21</b>	<b>1,193,896.00</b>	<b>-4.1%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	165,548.99	160,417.00	-3.1%
PERS		3201-3202	123,030.54	123,818.00	0.6%
OASDI/Medicare/Alternative		3301-3302	115,954.76	117,138.00	1.0%
Health and Welfare Benefits		3401-3402	560,866.53	542,086.00	-3.3%
Unemployment Insurance		3501-3502	52,072.76	50,610.00	-2.8%
Workers' Compensation		3601-3602	52,641.91	49,033.00	-6.9%
OPEB, Allocated		3701-3702	263,462.59	221,403.00	-16.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	20,219.22	20,417.00	1.0%
Other Employee Benefits		3901-3902	5,840.67	8,720.00	49.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,359,637.97</b>	<b>1,293,642.00</b>	<b>-4.9%</b>
<b>BOOKS AND SUPPLIES</b>					
Approved Textbooks and Core Curricula Materials		4100	72,406.83	124,400.00	71.8%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	239,382.70	268,880.00	12.3%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>311,789.53</b>	<b>393,280.00</b>	<b>26.1%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	329,484.66	0.00	-100.0%
Travel and Conferences		5200	21,035.38	23,550.00	12.0%
Dues and Memberships		5300	1,006.00	3,700.00	267.8%
Insurance		5400-5450	25,580.32	23,263.00	-9.1%
Operations and Housekeeping Services		5500	241,195.10	233,200.00	-3.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	107,152.00	114,949.00	7.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	95,408.46	83,100.00	-12.9%
Professional/Consulting Services and Operating Expenditures		5800	123,048.41	462,750.00	276.1%
Communications		5900	4,174.39	5,600.00	34.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>948,084.72</b>	<b>950,112.00</b>	<b>0.2%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	6,270.87	4,735.00	-24.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			6,270.87	4,735.00	-24.5%
<b>TOTAL EXPENDITURES</b>			6,010,740.18	5,784,965.00	-3.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	2,867,145.00	3,867,145.00	34.9%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>2,867,145.00</b>	<b>3,867,145.00</b>	<b>34.9%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>2,867,145.00</b>	<b>3,867,145.00</b>	<b>34.9%</b>



Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,045,101.87	970,102.00	-7.2%
3) Other State Revenue		8300-8599	359,249.00	204,581.00	-43.1%
4) Other Local Revenue		8600-8799	635,183.23	743,137.00	17.0%
5) TOTAL, REVENUES			2,039,534.10	1,917,820.00	-6.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		2,198,633.64	2,130,705.00	-3.1%
2) Instruction - Related Services	2000-2999		2,712,951.01	2,556,919.00	-5.8%
3) Pupil Services	3000-3999		66,992.66	82,126.00	22.6%
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		109,391.29	129,603.00	18.5%
7) General Administration	7000-7999		6,270.87	4,735.00	-24.5%
8) Plant Services	8000-8999		916,500.71	880,877.00	-3.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			6,010,740.18	5,784,965.00	-3.8%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(3,971,206.08)	(3,867,145.00)	-2.6%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,867,145.00	3,867,145.00	34.9%
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			2,867,145.00	3,867,145.00	34.9%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,104,061.08)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,271,202.68	167,141.60	-86.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,271,202.68	167,141.60	-86.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,271,202.68	167,141.60	-86.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	31,126.33	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	136,015.27	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	167,141.60	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<b>2011-12</b> <b>Unaudited Actuals</b>	<b>2012-13</b> <b>Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	222,385.02	319,139.00	43.5%
3) Other State Revenue		8300-8599	6,934,700.17	6,483,081.00	-6.5%
4) Other Local Revenue		8600-8799	36,678.93	0.00	-100.0%
5) TOTAL, REVENUES			7,193,764.12	6,802,220.00	-5.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	3,188,254.66	2,961,356.00	-7.1%
2) Classified Salaries		2000-2999	1,645,132.67	1,505,968.00	-8.5%
3) Employee Benefits		3000-3999	1,598,068.06	1,523,364.00	-4.7%
4) Books and Supplies		4000-4999	166,881.31	232,831.00	39.5%
5) Services and Other Operating Expenditures		5000-5999	383,744.93	477,698.00	24.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	270,996.35	191,840.00	-29.2%
9) TOTAL, EXPENDITURES			7,253,077.98	6,893,057.00	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(59,313.86)	(90,837.00)	53.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(59,313.86)	(90,837.00)	53.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,056.55	123,742.69	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,056.55	123,742.69	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,056.55	123,742.69	-32.4%
2) Ending Balance, June 30 (E + F1e)			123,742.69	32,905.69	-73.4%
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			123,742.69	32,905.69	-73.4%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	136,157.74		
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	2,223.43		
4) Due from Grantor Government		9290	856,243.64		
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			994,624.81		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	72,281.26		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	558,550.34		
4) Current Loans		9640			
5) Deferred Revenue		9650	240,050.30		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			870,881.90		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			123,742.91		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	206,790.49	210,370.00	1.7%
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	15,594.53	108,769.00	597.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>222,385.02</b>	<b>319,139.00</b>	<b>43.5%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	11,738.81	11,900.00	1.4%
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	6,895,641.45	6,431,181.00	-6.7%
All Other State Revenue	All Other	8590	27,319.91	40,000.00	46.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,934,700.17</b>	<b>6,483,081.00</b>	<b>-6.5%</b>
<b>OTHER LOCAL REVENUE</b>					
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	6,353.40	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	30,325.53	0.00	-100.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>36,678.93</b>	<b>0.00</b>	<b>-100.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,193,764.12</b>	<b>6,802,220.00</b>	<b>-5.4%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Teachers' Salaries		1100	2,982,762.84	2,912,949.00	-2.3%
Certificated Pupil Support Salaries		1200	68,086.19	0.00	-100.0%
Certificated Supervisors' and Administrators' Salaries		1300	137,405.63	48,407.00	-64.8%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,188,254.66</b>	<b>2,961,356.00</b>	<b>-7.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Instructional Salaries		2100	1,443,743.97	1,327,539.00	-8.0%
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	201,388.70	178,429.00	-11.4%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,645,132.67</b>	<b>1,505,968.00</b>	<b>-8.5%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	240,428.68	233,269.00	-3.0%
PERS		3201-3202	44,125.13	31,078.00	-29.6%
OASDI/Medicare/Alternative		3301-3302	129,695.69	110,877.00	-14.5%
Health and Welfare Benefits		3401-3402	687,933.33	702,592.00	2.1%
Unemployment Insurance		3501-3502	78,045.50	71,938.00	-7.8%
Workers' Compensation		3601-3602	76,688.02	69,673.00	-9.1%
OPEB, Allocated		3701-3702	323,733.32	286,955.00	-11.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,289.65	5,967.00	-28.0%
Other Employee Benefits		3901-3902	9,128.74	11,015.00	20.7%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,598,068.06</b>	<b>1,523,364.00</b>	<b>-4.7%</b>
<b>BOOKS AND SUPPLIES</b>					
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	150,773.18	212,831.00	41.2%
Noncapitalized Equipment		4400	14,115.00	0.00	-100.0%
Food		4700	1,993.13	20,000.00	903.4%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>166,881.31</b>	<b>232,831.00</b>	<b>39.5%</b>



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,362.04	3,650.00	8.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	37,111.51	33,020.00	-11.0%
Operations and Housekeeping Services		5500	0.00	2,000.00	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	28,491.37	28,300.00	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	313,942.55	405,842.00	29.3%
Professional/Consulting Services and Operating Expenditures		5800	736.00	2,686.00	264.9%
Communications		5900	101.46	2,200.00	2068.3%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>383,744.93</b>	<b>477,698.00</b>	<b>24.5%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	270,996.35	191,840.00	-29.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>270,996.35</b>	<b>191,840.00</b>	<b>-29.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>7,253,077.98</b>	<b>6,893,057.00</b>	<b>-5.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	222,385.02	319,139.00	43.5%
3) Other State Revenue		8300-8599	6,934,700.17	6,483,081.00	-6.5%
4) Other Local Revenue		8600-8799	36,678.93	0.00	-100.0%
5) TOTAL, REVENUES			7,193,764.12	6,802,220.00	-5.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		5,563,008.70	5,373,804.00	-3.4%
2) Instruction - Related Services	2000-2999		441,183.71	312,250.00	-29.2%
3) Pupil Services	3000-3999		360,429.48	310,342.00	-13.9%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		617,459.74	702,821.00	13.8%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		270,996.35	191,840.00	-29.2%
8) Plant Services	8000-8999		0.00	2,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,253,077.98	6,893,057.00	-5.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(59,313.86)	(90,837.00)	53.1%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(59,313.86)	(90,837.00)	53.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	183,056.55	123,742.69	-32.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,056.55	123,742.69	-32.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,056.55	123,742.69	-32.4%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	123,742.69	32,905.69	-73.4%
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%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cen	123,742.69	32,905.69
Total, Restricted Balance		<u>123,742.69</u>	<u>32,905.69</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,335.57	10,000.00	36.3%
5) TOTAL, REVENUES			7,335.57	10,000.00	36.3%
<b>B. EXPENDITURES</b>					
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	265,542.15	245,681.00	-7.5%
5) Services and Other Operating Expenditures		5000-5999	3,854,479.39	5,878,415.00	52.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,120,021.54	6,124,096.00	48.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,112,685.97)	(6,114,096.00)	48.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	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			3,356,409.00	3,356,409.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(756,276.97)	(2,757,687.00)	264.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,172,692.43	2,416,415.46	-23.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,172,692.43	2,416,415.46	-23.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,172,692.43	2,416,415.46	-23.8%
2) Ending Balance, June 30 (E + F1e)					
			2,416,415.46	(341,271.54)	-114.1%
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	2,416,415.46	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(341,271.54)	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,768,224.24		
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	798.71		
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			2,769,022.95		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	312,642.66		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	39,964.83		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			352,607.49		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,416,415.46		



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	7,335.57	10,000.00	36.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,335.57	10,000.00	36.3%
<b>TOTAL, REVENUES</b>			7,335.57	10,000.00	36.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	265,542.15	245,681.00	-7.5%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>265,542.15</b>	<b>245,681.00</b>	<b>-7.5%</b>

Unaudited Actuals  
Deferred Maintenance Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,594,948.93	5,186,405.00	44.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	258,330.46	692,010.00	167.9%
Professional/Consulting Services and Operating Expenditures		5800	1,200.00	0.00	-100.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,854,479.39</b>	<b>5,878,415.00</b>	<b>52.5%</b>
<b>CAPITAL OUTLAY</b>					
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>4,120,021.54</b>	<b>6,124,096.00</b>	<b>48.6%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>3,356,409.00</b>	<b>3,356,409.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>3,356,409.00</b>	<b>3,356,409.00</b>	<b>0.0%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,335.57	10,000.00	36.3%
5) TOTAL, REVENUES			7,335.57	10,000.00	36.3%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		4,120,021.54	6,124,096.00	48.6%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,120,021.54	6,124,096.00	48.6%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(4,112,685.97)	(6,114,096.00)	48.7%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	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			3,356,409.00	3,356,409.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(756,276.97)	(2,757,687.00)	264.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,172,692.43	2,416,415.46	-23.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,172,692.43	2,416,415.46	-23.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,172,692.43	2,416,415.46	-23.8%
2) Ending Balance, June 30 (E + F1e)					
			2,416,415.46	(341,271.54)	-114.1%
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	2,416,415.46	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(341,271.54)	New

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,220,329.08	476,105.00	-61.0%
5) TOTAL, REVENUES			1,220,329.08	476,105.00	-61.0%
<b>B. EXPENDITURES</b>					
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	1,391,062.41	24,500.00	-98.2%
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			1,391,062.41	24,500.00	-98.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(170,733.33)	451,605.00	-364.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,574,610.92	92,890,828.00	15.3%
2) Other Sources/Uses					
a) Sources		8930-8979	146,488,377.84	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,913,766.92	(92,890,828.00)	-240.9%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			65,743,033.59	(92,439,223.00)	-240.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	3,039,736.19	68,782,769.78	2162.8%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			3,039,736.19	68,782,769.78	2162.8%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			3,039,736.19	68,782,769.78	2162.8%
2) Ending Balance, June 30 (E + F1e)					
			68,782,769.78	(23,656,453.22)	-134.4%
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	68,782,769.78	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties					
		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount					
		9790	0.00	(23,656,453.22)	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	82,037,971.36		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	336,957.73		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,927,916.11		
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			84,302,845.20		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	18,000.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	15,502,075.42		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			15,520,075.42		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			68,782,769.78		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	1,220,329.08	476,105.00	-61.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,220,329.08</b>	<b>476,105.00</b>	<b>-61.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,220,329.08</b>	<b>476,105.00</b>	<b>-61.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	1,391,062.41	24,500.00	-98.2%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,391,062.41</b>	<b>24,500.00</b>	<b>-98.2%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,391,062.41</b>	<b>24,500.00</b>	<b>-98.2%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	80,574,610.92	92,890,828.00	15.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>80,574,610.92</b>	<b>92,890,828.00</b>	<b>15.3%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Proceeds					
Proceeds from Sale of Bonds		8951	145,775,764.40	0.00	-100.0%
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	712,613.44	0.00	-100.0%
(c) TOTAL, SOURCES			146,488,377.84	0.00	-100.0%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			65,913,766.92	(92,890,828.00)	-240.9%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,220,329.08	476,105.00	-61.0%
5) TOTAL, REVENUES			1,220,329.08	476,105.00	-61.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	1,391,062.41	24,500.00	-98.2%
10) TOTAL, EXPENDITURES			1,391,062.41	24,500.00	-98.2%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(170,733.33)	451,605.00	-364.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	80,574,610.92	92,890,828.00	15.3%
2) Other Sources/Uses					
a) Sources		8930-8979	146,488,377.84	0.00	-100.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			65,913,766.92	(92,890,828.00)	-240.9%



Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			65,743,033.59	(92,439,223.00)	-240.6%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,039,736.19	68,782,769.78	2162.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,039,736.19	68,782,769.78	2162.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,039,736.19	68,782,769.78	2162.8%
2) Ending Balance, June 30 (E + F1e)			68,782,769.78	(23,656,453.22)	-134.4%
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	68,782,769.78	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	(23,656,453.22)	New

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,035,469.97	872,235.00	-15.8%
5) TOTAL, REVENUES			1,035,469.97	872,235.00	-15.8%
<b>B. EXPENDITURES</b>					
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	1,156.00	New
5) Services and Other Operating Expenditures		5000-5999	139,581.37	610,763.00	337.6%
6) Capital Outlay		6000-6999	7,699,470.45	5,504,597.00	-28.5%
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			7,839,051.82	6,116,516.00	-22.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(6,803,581.85)	(5,244,281.00)	-22.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,741.02	24,751.00	-7.4%
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			(26,741.02)	(24,751.00)	-7.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,830,322.87)	(5,269,032.00)	-22.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,669,587.76	5,839,264.89	-53.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,669,587.76	5,839,264.89	-53.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,669,587.76	5,839,264.89	-53.9%
2) Ending Balance, June 30 (E + F1e)			5,839,264.89	570,232.89	-90.2%
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	5,839,264.89	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	570,232.89	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	1,333,234.64		
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	48,468.45		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	15,365.15		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	4,521,919.86		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			5,918,988.10		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	79,723.21		
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			79,723.21		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,839,264.89		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER STATE REVENUE</b>					
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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	144,102.67	47,235.00	-67.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	891,367.30	825,000.00	-7.4%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,035,469.97</b>	<b>872,235.00</b>	<b>-15.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,035,469.97</b>	<b>872,235.00</b>	<b>-15.8%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>					
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>					
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>					
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	1,156.00	New
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	1,156.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
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	132,020.02	171.00	-99.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,561.35	562,160.00	7334.7%
Professional/Consulting Services and Operating Expenditures		5800	0.00	48,432.00	New
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>139,581.37</b>	<b>610,763.00</b>	<b>337.6%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	6,114,904.35	3,015,692.00	-50.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,584,566.10	2,488,905.00	57.1%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>7,699,470.45</b>	<b>5,504,597.00</b>	<b>-28.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,839,051.82</b>	<b>6,116,516.00</b>	<b>-22.0%</b>



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	26,741.02	24,751.00	-7.4%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>26,741.02</b>	<b>24,751.00</b>	<b>-7.4%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(26,741.02)</b>	<b>(24,751.00)</b>	<b>-7.4%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	1,035,469.97	872,235.00	-15.8%
5) TOTAL, REVENUES			1,035,469.97	872,235.00	-15.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		7,839,051.82	6,116,516.00	-22.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			7,839,051.82	6,116,516.00	-22.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(6,803,581.85)	(5,244,281.00)	-22.9%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	26,741.02	24,751.00	-7.4%
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			(26,741.02)	(24,751.00)	-7.4%

Unaudited Actuals  
Capital Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,830,322.87)	(5,269,032.00)	-22.9%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,669,587.76	5,839,264.89	-53.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,669,587.76	5,839,264.89	-53.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,669,587.76	5,839,264.89	-53.9%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	5,839,264.89	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	570,232.89	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	16,286,769.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	137,065.00	200,000.00	45.9%
5) TOTAL, REVENUES			16,423,834.00	200,000.00	-98.8%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	733,868.60	0.00	-100.0%
3) Employee Benefits		3000-3999	321,205.58	0.00	-100.0%
4) Books and Supplies		4000-4999	45,875.87	1,391,341.00	2932.8%
5) Services and Other Operating Expenditures		5000-5999	4,432,412.55	6,018,693.00	35.8%
6) Capital Outlay		6000-6999	72,273,682.99	101,448,046.00	40.4%
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	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			77,807,045.59	108,858,080.00	39.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(61,383,211.59)	(108,658,080.00)	77.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,361,592.78	89,911,737.00	11.9%
b) Transfers Out		7600-7629	71,328.00	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			80,290,264.78	89,911,737.00	12.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,907,053.19	(18,746,343.00)	-199.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,222,367.91	26,129,421.10	261.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,222,367.91	26,129,421.10	261.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,222,367.91	26,129,421.10	261.8%
2) Ending Balance, June 30 (E + F1e)			26,129,421.10	7,383,078.10	-71.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	26,129,421.10	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	7,383,078.10	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	20,684,008.52		
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	65,809.18		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	14,982,376.25		
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			35,732,193.95		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	9,602,772.85		
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			9,602,772.85		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			26,129,421.10		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
School Facilities Apportionments		8545	16,286,769.00	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			16,286,769.00	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	137,063.00	200,000.00	45.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
<b>Other Local Revenue</b>					
All Other Local Revenue		8699	2.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			137,065.00	200,000.00	45.9%
<b>TOTAL, REVENUES</b>			16,423,834.00	200,000.00	-98.8%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	629,968.04	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	32,976.97	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	70,923.59	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>733,868.60</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	80,160.48	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	56,141.00	0.00	-100.0%
Health and Welfare Benefits		3401-3402	99,351.06	0.00	-100.0%
Unemployment Insurance		3501-3502	11,815.25	0.00	-100.0%
Workers' Compensation		3601-3602	11,595.13	0.00	-100.0%
OPEB, Allocated		3701-3702	46,753.43	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	15,389.23	0.00	-100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>321,205.58</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	45,875.87	1,391,341.00	2932.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>45,875.87</b>	<b>1,391,341.00</b>	<b>2932.8%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	5,430.63	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,594,097.37	312,076.00	-80.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,526,698.98	5,144,596.00	103.6%
Professional/Consulting Services and Operating Expenditures		5800	306,185.57	562,021.00	83.6%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,432,412.55</b>	<b>6,018,693.00</b>	<b>35.8%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	2,737,964.58	3,427,064.00	25.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	67,710,076.52	88,436,861.00	30.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	1,825,641.89	9,584,121.00	425.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>72,273,682.99</b>	<b>101,448,046.00</b>	<b>40.4%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>77,807,045.59</b>	<b>108,858,080.00</b>	<b>39.9%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	80,361,592.78	89,911,737.00	11.9%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>80,361,592.78</b>	<b>89,911,737.00</b>	<b>11.9%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	71,328.00	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>71,328.00</b>	<b>0.00</b>	<b>-100.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			80,290,264.78	89,911,737.00	12.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	16,286,769.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	137,065.00	200,000.00	45.9%
5) TOTAL, REVENUES			16,423,834.00	200,000.00	-98.8%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		77,807,045.59	108,858,080.00	39.9%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			77,807,045.59	108,858,080.00	39.9%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(61,383,211.59)	(108,858,080.00)	77.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	80,361,592.78	89,911,737.00	11.9%
b) Transfers Out		7600-7629	71,328.00	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			80,290,264.78	89,911,737.00	12.0%

Unaudited Actuals  
County School Facilities Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			18,907,053.19	(18,746,343.00)	-199.1%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,222,367.91	26,129,421.10	261.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,222,367.91	26,129,421.10	261.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,222,367.91	26,129,421.10	261.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	26,129,421.10	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	7,383,078.10	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
	Total, Restricted Balance	0.00	0.00

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	707,907.46	75,000.00	-89.4%
5) TOTAL, REVENUES			707,907.46	75,000.00	-89.4%
<b>B. EXPENDITURES</b>					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	78,834.08	0.00	-100.0%
3) Employee Benefits		3000-3999	31,041.05	0.00	-100.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	40,690.53	0.00	-100.0%
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			150,565.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			557,341.80	75,000.00	-86.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,328.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,864,439.69	877,318.00	-77.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,793,111.69)	(877,318.00)	-76.9%



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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,235,769.89)	(802,318.00)	-75.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,388,564.71	7,152,794.82	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,388,564.71	7,152,794.82	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,388,564.71	7,152,794.82	-31.1%
2) Ending Balance, June 30 (E + F1e)			7,152,794.82	6,350,476.82	-11.2%
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					
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	7,152,794.82	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	6,350,476.82	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	2,050,942.87		
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	22,424.02		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	5,079,740.60		
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			7,153,107.49		
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	312.67		
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			312.67		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			7,152,794.82		

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>					
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	150,173.78	75,000.00	-50.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	557,733.68	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>707,907.46</b>	<b>75,000.00</b>	<b>-89.4%</b>
<b>TOTAL, REVENUES</b>			<b>707,907.46</b>	<b>75,000.00</b>	<b>-89.4%</b>

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	23,603.68	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	2,281.02	0.00	-100.0%
Clerical, Technical and Office Salaries		2400	52,949.38	0.00	-100.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>78,834.08</b>	<b>0.00</b>	<b>-100.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	537.82	0.00	-100.0%
PERS		3201-3202	6,698.08	0.00	-100.0%
OASDI/Medicare/Alternative		3301-3302	2,675.67	0.00	-100.0%
Health and Welfare Benefits		3401-3402	11,313.73	0.00	-100.0%
Unemployment Insurance		3501-3502	1,239.80	0.00	-100.0%
Workers' Compensation		3601-3602	1,289.34	0.00	-100.0%
OPEB, Allocated		3701-3702	5,324.12	0.00	-100.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,285.90	0.00	-100.0%
Other Employee Benefits		3901-3902	676.59	0.00	-100.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>31,041.05</b>	<b>0.00</b>	<b>-100.0%</b>
<b>BOOKS AND SUPPLIES</b>					
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	798.03	0.00	-100.0%
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	39,892.50	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,690.53</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CAPITAL OUTLAY</b>					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>150,565.66</b>	<b>0.00</b>	<b>-100.0%</b>

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	71,328.00	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>71,328.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
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	3,864,439.69	877,318.00	-77.3%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>3,864,439.69</b>	<b>877,318.00</b>	<b>-77.3%</b>

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
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%
<b>CONTRIBUTIONS</b>					
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)			(3,793,111.69)	(877,318.00)	-76.9%

Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	707,907.46	75,000.00	-89.4%
5) TOTAL, REVENUES			707,907.46	75,000.00	-89.4%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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		150,565.66	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			150,565.66	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			557,341.80	75,000.00	-86.5%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	71,328.00	0.00	-100.0%
b) Transfers Out		7600-7629	3,864,439.69	877,318.00	-77.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,793,111.69)	(877,318.00)	-76.9%



Unaudited Actuals  
Special Reserve Fund for Capital Outlay Projects  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,235,769.89)	(802,318.00)	-75.2%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,388,564.71	7,152,794.82	-31.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,388,564.71	7,152,794.82	-31.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,388,564.71	7,152,794.82	-31.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	7,152,794.82	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	6,350,476.82	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
Total, Restricted Balance		0.00	0.00

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	383,938.46	315,053.00	-17.9%
4) Other Local Revenue		8600-8799	35,962,926.05	31,806,332.00	-11.6%
5) TOTAL, REVENUES			36,346,864.51	32,121,385.00	-11.6%
<b>B. EXPENDITURES</b>					
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	27,990,476.95	33,437,734.00	19.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			27,990,476.95	33,437,734.00	19.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,356,387.56	(1,316,349.00)	-115.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,356,387.56	(1,316,349.00)	-115.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,539,842.36	23,896,229.92	53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,539,842.36	23,896,229.92	53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,539,842.36	23,896,229.92	53.8%
2) Ending Balance, June 30 (E + F1e)			23,896,229.92	22,579,880.92	-5.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		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	23,896,229.92	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	22,579,880.92	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	23,828,414.65		
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	67,815.27		
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			23,896,229.92		
<b>H. LIABILITIES</b>					
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		
<b>I. FUND EQUITY</b>					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			23,896,229.92		

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	383,938.46	315,053.00	-17.9%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>383,938.46</b>	<b>315,053.00</b>	<b>-17.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	31,853,105.82	31,395,389.00	-1.4%
Unsecured Roll		8612	2,001,826.07	164,160.00	-91.8%
Prior Years' Taxes		8613	248,199.08	149,345.00	-39.8%
Supplemental Taxes		8614	1,707,603.76	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	152,191.32	97,438.00	-36.0%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>35,962,926.05</b>	<b>31,806,332.00</b>	<b>-11.6%</b>
<b>TOTAL, REVENUES</b>			<b>36,346,864.51</b>	<b>32,121,385.00</b>	<b>-11.6%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Bond Redemptions		7433	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	9,600.00	19,900.00	107.3%
Debt Service - Interest		7438	14,300,120.88	15,186,080.00	6.2%
Other Debt Service - Principal		7439	13,680,756.07	18,231,754.00	33.3%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>27,990,476.95</b>	<b>33,437,734.00</b>	<b>19.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>27,990,476.95</b>	<b>33,437,734.00</b>	<b>19.5%</b>

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>					
To: General Fund		7614	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	383,938.46	315,053.00	-17.9%
4) Other Local Revenue		8600-8799	35,962,926.05	31,806,332.00	-11.6%
5) TOTAL REVENUES			36,346,864.51	32,121,385.00	-11.6%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	27,990,476.95	33,437,734.00	19.5%
10) TOTAL EXPENDITURES			27,990,476.95	33,437,734.00	19.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			8,356,387.56	(1,316,349.00)	-115.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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%

Unaudited Actuals  
Bond Interest and Redemption Fund  
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,356,387.56	(1,316,349.00)	-115.8%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	15,539,842.36	23,896,229.92	53.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,539,842.36	23,896,229.92	53.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,539,842.36	23,896,229.92	53.8%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
		9740	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	23,896,229.92	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	22,579,880.92	New
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2011-12 Unaudited Actuals</u>	<u>2012-13 Budget</u>
	Total, Restricted Balance	0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	138,286.70	0.00	-100.0%
4) Other Local Revenue		8600-8799	783,839.74	0.00	-100.0%
5) TOTAL, REVENUES			922,126.44	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			922,126.44	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	221,048.83	0.00	-100.0%
b) Transfers Out		7600-7629	1,143,175.27	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			(922,126.44)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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					
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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	138,286.70	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			138,286.70	0.00	-100.0%
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll		8611	(110,912.73)	0.00	-100.0%
Unsecured Roll		8612	723,796.84	0.00	-100.0%
Prior Years' Taxes		8613	131,063.90	0.00	-100.0%
Supplemental Taxes		8614	9,891.57	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	30,000.16	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			783,839.74	0.00	-100.0%
<b>TOTAL, REVENUES</b>			922,126.44	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	221,048.83	0.00	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			221,048.83	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	1,143,175.27	0.00	-100.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			1,143,175.27	0.00	-100.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(922,126.44)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	138,286.70	0.00	-100.0%
4) Other Local Revenue		8600-8799	783,839.74	0.00	-100.0%
5) TOTAL, REVENUES			922,126.44	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			922,126.44	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	221,048.83	0.00	-100.0%
b) Transfers Out		7600-7629	1,143,175.27	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			(922,126.44)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.0%
<b>F. FUND BALANCE, RESERVES</b>					
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)					
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					
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%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	294,146.23	0.00	-100.0%
5) TOTAL, REVENUES			294,146.23	0.00	-100.0%
<b>B. EXPENDITURES</b>					
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	8,904,942.50	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,904,942.50	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(8,610,796.27)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,143,175.27	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			1,143,175.27	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,467,621.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,467,621.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,467,621.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,467,621.00	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			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
<b>G. ASSETS</b>					
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		
<b>H. LIABILITIES</b>					
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	0.00		
7) TOTAL, LIABILITIES			0.00		
<b>I. FUND EQUITY</b>					
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
<b>FEDERAL REVENUE</b>					
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>					
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>					
Interest		8660	294,146.23	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			294,146.23	0.00	-100.0%
<b>TOTAL, REVENUES</b>			294,146.23	0.00	-100.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>					
Debt Service					
Debt Service - Interest		7438	379,942.50	0.00	-100.0%
Other Debt Service - Principal		7439	8,525,000.00	0.00	-100.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			8,904,942.50	0.00	-100.0%
<b>TOTAL, EXPENDITURES</b>			8,904,942.50	0.00	-100.0%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	1,143,175.27	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,143,175.27	0.00	-100.0%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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)			1,143,175.27	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	294,146.23	0.00	-100.0%
5) TOTAL, REVENUES			294,146.23	0.00	-100.0%
<b>B. EXPENDITURES (Objects 1000-7999)</b>					
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	8,904,942.50	0.00	-100.0%
10) TOTAL, EXPENDITURES			8,904,942.50	0.00	-100.0%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(8,610,796.27)	0.00	-100.0%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,143,175.27	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			1,143,175.27	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(7,467,621.00)	0.00	-100.0%
<b>F. FUND BALANCE, RESERVES</b>					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	7,467,621.00	0.00	-100.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,467,621.00	0.00	-100.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,467,621.00	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			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%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
Total, Restricted Balance		0.00	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,090,361.09	33,332,742.00	3.9%
3) Other State Revenue		8300-8599	2,705,346.50	2,728,912.00	0.9%
4) Other Local Revenue		8600-8799	1,821,324.32	2,185,639.00	20.0%
5) TOTAL, REVENUES			36,617,031.91	38,247,293.00	4.5%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	344.00	0.00	-100.0%
2) Classified Salaries		2000-2999	10,434,363.47	10,431,337.00	0.0%
3) Employee Benefits		3000-3999	6,329,674.81	6,433,137.00	1.6%
4) Books and Supplies		4000-4999	17,606,821.66	18,691,879.00	6.2%
5) Services and Other Operating Expenses		5000-5999	2,789,728.45	2,931,406.00	5.1%
6) Depreciation		6000-6999	408,683.07	371,921.00	-9.0%
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	1,445,495.11	1,119,994.00	-22.5%
9) TOTAL, EXPENSES			39,015,110.57	39,979,674.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,398,078.66)	(1,732,381.00)	-27.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(2,398,078.66)	(1,732,381.00)	-27.8%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	16,619,661.76	14,221,583.10	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,619,661.76	14,221,583.10	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			16,619,661.76	14,221,583.10	-14.4%
2) Ending Net Assets/Position, June 30 (E + F1e)			14,221,583.10	12,489,202.10	-12.2%
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	14,221,583.10	12,489,202.10	-12.2%
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
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	391,283.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	8,526,776.78		
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	65,569.35		
4) Due from Grantor Government		9290	6,141,380.84		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	855,804.44		
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	6,282,659.15		
g) Accumulated Depreciation - Equipment		9445	(3,839,641.35)		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			18,423,832.28		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	784,055.16		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,418,194.02		
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			4,202,249.18		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			14,221,583.10		



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>REVENUE LIMIT SOURCES</b>					
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>					
Child Nutrition Programs		8220	32,090,361.09	33,332,742.00	3.9%
Other Federal Revenue		8290	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>32,090,361.09</b>	<b>33,332,742.00</b>	<b>3.9%</b>
<b>OTHER STATE REVENUE</b>					
Child Nutrition Programs		8520	2,705,346.50	2,728,912.00	0.9%
All Other State Revenue		8590	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,705,346.50</b>	<b>2,728,912.00</b>	<b>0.9%</b>
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	981,221.81	1,004,766.00	2.4%
Interest		8660	448,040.45	574,631.00	28.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	392,062.06	606,242.00	54.6%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,821,324.32</b>	<b>2,185,639.00</b>	<b>20.0%</b>
<b>TOTAL, REVENUES</b>			<b>36,617,031.91</b>	<b>38,247,293.00</b>	<b>4.5%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Supervisors' and Administrators' Salaries		1300	344.00	0.00	-100.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>344.00</b>	<b>0.00</b>	<b>-100.0%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	9,089,734.57	8,985,734.00	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	495,117.25	523,022.00	5.6%
Clerical, Technical and Office Salaries		2400	330,356.86	438,856.00	32.8%
Other Classified Salaries		2900	519,154.79	483,725.00	-6.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,434,363.47</b>	<b>10,431,337.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	824.64	0.00	-100.0%
PERS		3201-3202	808,329.16	835,129.00	3.3%
OASDI/Medicare/Alternative		3301-3302	688,620.61	692,925.00	0.6%
Health and Welfare Benefits		3401-3402	3,013,829.18	3,170,427.00	5.2%
Unemployment Insurance		3501-3502	167,279.45	170,315.00	1.8%
Workers' Compensation		3601-3602	170,569.49	165,023.00	-3.3%
OPEB, Allocated		3701-3702	1,418,272.58	1,297,661.00	-8.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	19,162.54	24,700.00	28.9%
Other Employee Benefits		3901-3902	42,787.16	76,957.00	79.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,329,674.81</b>	<b>6,433,137.00</b>	<b>1.6%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,988,467.11	1,889,090.00	-5.0%
Noncapitalized Equipment		4400	106,377.31	500,000.00	370.0%
Food		4700	15,511,977.24	16,302,789.00	5.1%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,606,821.66</b>	<b>18,691,879.00</b>	<b>6.2%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	1,675.00	0.00	-100.0%
Travel and Conferences		5200	22,570.34	20,700.00	-8.3%
Dues and Memberships		5300	1,073.48	5,000.00	365.8%
Insurance		5400-5450	82,841.24	78,321.00	-5.5%
Operations and Housekeeping Services		5500	530,811.68	584,035.00	10.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,753,563.72	1,882,350.00	7.3%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	326,966.83	266,000.00	-18.6%
Professional/Consulting Services and Operating Expenditures		5800	60,274.81	75,000.00	24.4%
Communications		5900	9,951.35	20,000.00	101.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>2,789,728.45</b>	<b>2,931,406.00</b>	<b>5.1%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	408,683.07	371,921.00	-9.0%
<b>TOTAL, DEPRECIATION</b>			<b>408,683.07</b>	<b>371,921.00</b>	<b>-9.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>					
Transfers of Indirect Costs - Interfund		7350	1,445,495.11	1,119,994.00	-22.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,445,495.11</b>	<b>1,119,994.00</b>	<b>-22.5%</b>
<b>TOTAL, EXPENSES</b>			<b>39,015,110.57</b>	<b>39,979,674.00</b>	<b>2.5%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
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%
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
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%
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>					
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
<b>A. REVENUES</b>					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	32,090,361.09	33,332,742.00	3.9%
3) Other State Revenue		8300-8599	2,705,346.50	2,728,912.00	0.9%
4) Other Local Revenue		8600-8799	1,821,324.32	2,185,639.00	20.0%
5) TOTAL, REVENUES			36,617,031.91	38,247,293.00	4.5%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		36,517,019.23	37,770,797.00	3.4%
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		113,101.48	218,927.00	93.6%
7) General Administration	7000-7999		1,445,495.11	1,119,994.00	-22.5%
8) Plant Services	8000-8999		939,494.75	869,956.00	-7.4%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			39,015,110.57	39,979,674.00	2.5%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,398,078.66)	(1,732,381.00)	-27.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
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
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			(2,398,078.66)	(1,732,381.00)	-27.8%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	16,619,661.76	14,221,583.10	-14.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,619,661.76	14,221,583.10	-14.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			16,619,661.76	14,221,583.10	-14.4%
2) Ending Net Assets/Position, June 30 (E + F1e)			14,221,583.10	12,489,202.10	-12.2%
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	14,221,583.10	12,489,202.10	-12.2%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	14,221,583.10	12,489,202.10
Total, Restricted Balance		<u>14,221,583.10</u>	<u>12,489,202.10</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	122,976,315.86	123,183,571.00	0.2%
5) TOTAL, REVENUES			122,976,315.86	123,183,571.00	0.2%
<b>B. EXPENSES</b>					
1) Certificated Salaries		1000-1999	104,187.42	102,990.00	-1.1%
2) Classified Salaries		2000-2999	990,510.76	1,081,243.00	9.2%
3) Employee Benefits		3000-3999	470,619.48	570,336.00	21.2%
4) Books and Supplies		4000-4999	8,310.77	27,000.00	224.9%
5) Services and Other Operating Expenses		5000-5999	124,257,190.58	123,577,811.00	-0.5%
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			125,830,819.01	125,359,380.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,854,503.15)	(2,175,809.00)	-23.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,750,000.00	2,750,000.00	-68.6%
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			8,750,000.00	2,750,000.00	-68.6%



Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			5,895,496.85	574,191.00	-90.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	24,647,506.99	30,543,003.84	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,647,506.99	30,543,003.84	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			24,647,506.99	30,543,003.84	23.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			30,543,003.84	31,117,194.84	1.9%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	30,543,003.84	31,117,194.84	1.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>G. ASSETS</b>					
1) Cash					
a) in County Treasury		9110	19,308,033.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	2,000,000.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,329,026.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	58,074,617.24		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	674,669.92		
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			83,386,347.53		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>H. LIABILITIES</b>					
1) Accounts Payable		9500	52,843,343.69		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
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			52,843,343.69		
<b>I. NET ASSETS/POSITION</b>					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			30,543,003.84		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>OTHER LOCAL REVENUE</b>					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	879,360.68	1,396,243.00	58.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	112,825,253.72	99,797,183.00	-11.5%
All Other Fees and Contracts		8689	4,027,721.31	1,474,189.00	-63.4%
Other Local Revenue					
All Other Local Revenue		8699	5,243,980.15	20,515,956.00	291.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>122,976,315.86</b>	<b>123,183,571.00</b>	<b>0.2%</b>
<b>TOTAL, REVENUES</b>			<b>122,976,315.86</b>	<b>123,183,571.00</b>	<b>0.2%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>CERTIFICATED SALARIES</b>					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	104,187.42	102,990.00	-1.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>104,187.42</b>	<b>102,990.00</b>	<b>-1.1%</b>
<b>CLASSIFIED SALARIES</b>					
Classified Support Salaries		2200	10,454.11	11,255.00	7.7%
Classified Supervisors' and Administrators' Salaries		2300	379,363.88	391,783.00	3.3%
Clerical, Technical and Office Salaries		2400	594,887.94	674,682.00	13.4%
Other Classified Salaries		2900	5,804.83	3,523.00	-39.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>990,510.76</b>	<b>1,081,243.00</b>	<b>9.2%</b>
<b>EMPLOYEE BENEFITS</b>					
STRS		3101-3102	8,487.66	8,496.00	0.1%
PERS		3201-3202	94,889.32	112,659.00	18.7%
OASDI/Medicare/Alternative		3301-3302	71,029.74	81,837.00	15.2%
Health and Welfare Benefits		3401-3402	164,164.80	213,197.00	29.9%
Unemployment Insurance		3501-3502	17,208.21	19,070.00	10.8%
Workers' Compensation		3601-3602	17,133.49	18,478.00	7.8%
OPEB, Allocated		3701-3702	77,254.02	87,078.00	12.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	18,216.87	21,627.00	18.7%
Other Employee Benefits		3901-3902	2,235.37	7,894.00	253.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>470,619.48</b>	<b>570,336.00</b>	<b>21.2%</b>
<b>BOOKS AND SUPPLIES</b>					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	8,310.77	27,000.00	224.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,310.77</b>	<b>27,000.00</b>	<b>224.9%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>SERVICES AND OTHER OPERATING EXPENSES</b>					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	12,672.32	20,200.00	59.4%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,202,148.55	1,318,759.00	9.7%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	146,019.65	103,810.00	-28.9%
Professional/Consulting Services and Operating Expenditures		5800	122,860,874.55	122,073,442.00	-0.6%
Communications		5900	35,475.51	61,600.00	73.6%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>124,257,190.58</b>	<b>123,577,811.00</b>	<b>-0.5%</b>
<b>DEPRECIATION</b>					
Depreciation Expense		6900	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>125,830,819.01</b>	<b>125,359,380.00</b>	<b>-0.4%</b>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>INTERFUND TRANSFERS</b>					
<b>INTERFUND TRANSFERS IN</b>					
Other Authorized Interfund Transfers In		8919	8,750,000.00	2,750,000.00	-68.6%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>8,750,000.00</b>	<b>2,750,000.00</b>	<b>-68.6%</b>
<b>INTERFUND TRANSFERS OUT</b>					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>					
<b>SOURCES</b>					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>8,750,000.00</b>	<b>2,750,000.00</b>	<b>-68.6%</b>

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>A. REVENUES</b>					
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	122,976,315.86	123,183,571.00	0.2%
5) TOTAL, REVENUES			122,976,315.86	123,183,571.00	0.2%
<b>B. EXPENSES (Objects 1000-7999)</b>					
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		125,830,819.01	125,359,380.00	-0.4%
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			125,830,819.01	125,359,380.00	-0.4%
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)</b>			(2,854,503.15)	(2,175,809.00)	-23.8%
<b>D. OTHER FINANCING SOURCES/USES</b>					
1) Interfund Transfers					
a) Transfers In		8900-8929	8,750,000.00	2,750,000.00	-68.6%
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			8,750,000.00	2,750,000.00	-68.6%



Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
<b>E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)</b>			5,895,496.85	574,191.00	-90.3%
<b>F. NET ASSETS/POSITION</b>					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	24,647,506.99	30,543,003.84	23.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,647,506.99	30,543,003.84	23.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			24,647,506.99	30,543,003.84	23.9%
2) Ending Net Assets/Position, June 30 (E + F1e)			30,543,003.84	31,117,194.84	1.9%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	30,543,003.84	31,117,194.84	1.9%

<b>Resource</b>	<b>Description</b>	<b>2011-12 Unaudited Actuals</b>	<b>2012-13 Budget</b>
Total, Restricted Balance		0.00	0.00

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
<b>ELEMENTARY</b>						
1. General Education			46,675.90	46,909.01	46,909.01	46,909.01
a. Kindergarten	5,680.44	5,682.68				
b. Grades One through Three	16,443.94	16,387.19				
c. Grades Four through Six	14,958.90	14,900.50				
d. Grades Seven and Eight	9,512.22	9,423.68				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	6.22	8.66				
g. Community Day School	74.18	83.46				
2. Special Education						
a. Special Day Class	1,453.97	1,456.66	1,453.97	1,371.24	1,371.24	1,371.24
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	1.00	1.00	1.00	1.00	1.00	1.00
3. TOTAL ELEMENTARY	48,130.87	47,943.83	48,130.87	48,281.25	48,281.25	48,281.25
<b>HIGH SCHOOL</b>						
4. General Education			17,427.58	17,021.34	17,021.34	17,021.34
a. Grades Nine through Twelve	16,759.07	16,376.87				
b. Continuation Education	653.97	620.40				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	3.56	3.89				
e. Community Day School	10.98	11.32				
5. Special Education						
a. Special Day Class	783.64	770.96	770.96	925.84	925.84	925.84
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	7.62	7.66	7.66	3.93	3.93	3.93
6. TOTAL HIGH SCHOOL	18,218.84	17,791.10	18,206.20	17,951.11	17,951.11	17,951.11
<b>COUNTY SUPPLEMENT</b>						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	2.38	2.38	2.38	3.34	3.34	3.34
8. Special Education						
a. Special Day Class - Elementary	125.04	125.04	125.04	128.92	128.92	128.92
b. Special Day Class - High School	7.34	7.34	7.34	7.34	7.34	7.34
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	134.76	134.76	134.76	139.60	139.60	139.60
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	66,484.47	65,869.69	66,471.83	66,371.96	66,371.96	66,371.96
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
<b>CLASSES FOR ADULTS</b>						
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)	66,484.47	65,869.69	66,471.83	66,371.96	66,371.96	66,371.96
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	38.64	48.36	48.36	48.04	48.04	48.04
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	4.35	4.04	4.04	4.04	4.04	4.04
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
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)	2,323.93	2,323.93	2,323.93	2,558.79	2,558.79	2,558.79
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	2,323.93	2,323.93	2,323.93	2,558.79	2,558.79	2,558.79
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
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
<b>Governmental Activities:</b>						
Capital assets not being depreciated:						
Land	46,092,417.05		46,092,417.05			46,092,417.05
Work in Progress	81,537,718.15		81,537,718.15	89,279,539.96	14,496,342.07	156,320,916.04
Total capital assets not being depreciated	127,630,135.20	0.00	127,630,135.20	89,279,539.96	14,496,342.07	202,413,333.09
Capital assets being depreciated:						
Land Improvements	47,101,118.51		47,101,118.51	8,994,312.63		56,095,431.14
Buildings	581,632,187.73		581,632,187.73	5,502,029.44	1,526,420.30	585,607,796.87
Equipment	33,216,843.92		33,216,843.92	2,419,119.89		35,635,963.81
Total capital assets being depreciated	661,950,150.16	0.00	661,950,150.16	16,915,461.96	1,526,420.30	677,339,191.82
Accumulated Depreciation for:						
Land Improvements	(21,064,153.41)		(21,064,153.41)	(2,082,835.88)		(23,146,989.29)
Buildings	(217,489,836.62)		(217,489,836.62)	(13,464,079.55)	(1,281,749.11)	(229,672,167.06)
Equipment	(22,693,740.42)		(22,693,740.42)	(1,669,607.41)		(24,363,347.83)
Total accumulated depreciation	(261,247,730.45)	0.00	(261,247,730.45)	(17,216,522.84)	(1,281,749.11)	(277,182,504.18)
Total capital assets being depreciated, net	400,702,419.71	0.00	400,702,419.71	(301,060.88)	244,671.19	400,156,687.64
Governmental activity capital assets, net	528,332,554.91	0.00	528,332,554.91	88,978,479.08	14,741,013.26	602,570,020.73
<b>Business-Type Activities:</b>						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	6,679,829.64	353,389.00	7,033,218.64	148,566.00	899,125.00	6,282,659.64
Total capital assets being depreciated	6,679,829.64	353,389.00	7,033,218.64	148,566.00	899,125.00	6,282,659.64
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment	(3,945,819.17)	(384,265.00)	(4,330,084.17)	899,125.00	408,683.00	(3,839,642.17)
Total accumulated depreciation	(3,945,819.17)	(384,265.00)	(4,330,084.17)	899,125.00	408,683.00	(3,839,642.17)
Total capital assets being depreciated, net	2,734,010.47	(30,876.00)	2,703,134.47	1,047,691.00	1,307,808.00	2,443,017.47
Business-type activity capital assets, net	2,734,010.47	(30,876.00)	2,703,134.47	1,047,691.00	1,307,808.00	2,443,017.47

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	60.36%
	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	\$386,378,149.21
	Appropriations Subject to Limit	\$367,448,421.66
	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.	3.17%
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	\$7,352,177.32
	Approved Transportation Expense - SD/OI For each of these programs, if the amount received exceeds actual costs, the next apportionment is subject to reduction (EC 41851.5(c)).	\$6,287,535.42

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 14, 2012

To the Superintendent of Public Instruction:

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

Signed \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

Date: \_\_\_\_\_

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

For County Office of Education:

For School District:

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	288,643,007.14	301	4,084,101.47	303	284,558,905.67	305	9,063,669.89		307	275,495,235.78	309
2000 - Classified Salaries	87,737,259.32	311	1,528,418.62	313	86,208,840.70	315	6,261,265.11		317	79,947,575.59	319
3000 - Employee Benefits (Excluding 3800)	143,945,175.73	321	27,975,890.97	323	115,969,284.76	325	4,812,205.42		327	111,157,079.34	329
4000 - Books, Supplies Equip Replace. (6500)	28,099,540.36	331	1,808,383.09	333	26,291,157.27	335	6,524,883.22		337	19,766,274.05	339
5000 - Services... & 7300 - Indirect Costs	51,678,260.72	341	922,454.53	343	50,755,806.19	345	9,099,973.81		347	41,655,832.38	349
TOTAL					563,783,994.59	365			TOTAL	528,021,997.14	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	232,323,552.06 375
2. Salaries of Instructional Aides Per EC 41011.....	2100	17,284,223.68 380
3. STRS.....	3101 & 3102	18,897,767.68 382
4. PERS.....	3201 & 3202	1,480,903.50 383
5. OASDI - Regular, Medicare and Alternative.....	3301 & 3302	4,284,023.04 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans).....	3401 & 3402	36,034,250.01 385
7. Unemployment Insurance.....	3501 & 3502	3,983,027.13 390
8. Workers' Compensation Insurance.....	3601 & 3602	3,996,987.26 392
9. OPEB, Active Employees (EC 41372).....	3751 & 3752	0.00
10. Other Benefits (EC 22310).....	3901 & 3902	5,905,146.17 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10).....		324,189,880.53 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2.....		3,600,758.15
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted).....		1,860,983.96 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*.....		396
14. TOTAL SALARIES AND BENEFITS.....		318,728,138.42 397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372.....		60.36%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X').....		

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high).....	55.00%
2. Percentage spent by this district (Part II, Line 15).....	60.36%
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).....	528,021,997.14
5. Deficiency Amount (Part III, Line 3 times Line 4).....	0.00



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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
<b>Governmental Activities:</b>							
General Obligation Bonds Payable	264,322,122.00	2.00	264,322,124.00	175,337,137.00	43,242,129.08	396,417,131.92	14,561,754.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	8,525,000.00		8,525,000.00		8,525,000.00	0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable	2,063,337.20	(54.00)	2,063,283.20		893,374.00	1,169,909.20	942,907.00
Other General Long-Term Debt	3,884,923.04	39,633,864.00	43,518,787.04	1,189,925.00	7,851,891.00	36,856,821.04	7,776,792.00
Net OPEB Obligation	170,607,227.00	1,859,854.00	172,467,081.00	87,800,894.00	33,789,733.00	226,478,242.00	
Compensated Absences Payable	2,833,559.37		2,833,559.37		408,560.00	2,424,999.37	
Governmental activities long-term liabilities	452,236,168.61	41,493,666.00	493,729,834.61	264,327,956.00	94,710,687.08	663,347,103.53	23,281,453.00
<b>Business-Type Activities:</b>							
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
<b>A. PRIOR YEAR DATA</b> (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2010-11 Actual</b>			<b>2011-12 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	378,583,285.93		378,583,285.93			386,378,149.21
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	69,333.05		69,333.05			69,027.71
ADJUSTMENTS TO PRIOR YEAR LIMIT	<b>Adjustments to 2010-11</b>			<b>Adjustments to 2011-12</b>		
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			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>B. CURRENT YEAR GANN ADA</b> (2011-12 data should tie to Principal Apportionment Attendance Software reports)	<b>2011-12 P2 Report</b>			<b>2012-13 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	66,484.47		66,484.47	66,371.96		66,371.96
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,323.93		2,323.93	2,558.79		2,558.79
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)		68,808.40	68,808.40			68,930.75
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School		115,139.00	115,139.00			115,139.00
8. Divide Line B7 by 525 (Round to 2 decimal places)		219.31	219.31			219.31
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)		69,027.71	69,027.71			69,150.06
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED</b>	<b>2011-12 Actual</b>			<b>2012-13 Budget</b>		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	719,956.38		719,956.38	719,956.00		719,956.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	251,908.14		251,908.14	251,868.00		251,868.00
4. Secured Roll Taxes (Object 8041)	46,311,661.21		46,311,661.21	46,234,493.00		46,234,493.00
5. Unsecured Roll Taxes (Object 8042)	2,829,088.10		2,829,088.10	2,764,783.00		2,764,783.00
6. Prior Years' Taxes (Object 8043)	205,026.90		205,026.90	46,544.00		46,544.00
7. Supplemental Taxes (Object 8044)	285,371.33		285,371.33	335,078.00		335,078.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,106,793.64)		(8,106,793.64)	(9,792,425.00)		(9,792,425.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	6,245.06		6,245.06	3,180.00		3,180.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	590,801.16		590,801.16	222,076.00		222,076.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(2,128,133.92)		(2,128,133.92)	(2,170,883.00)		(2,170,883.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	40,965,130.72	0.00	40,965,130.72	38,614,670.00	0.00	38,614,670.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	40,965,130.72	0.00	40,965,130.72	38,614,670.00	0.00	38,614,670.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,244,582.04			5,812,217.00
<b>OTHER EXCLUSIONS</b>						
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)			5,244,582.04			5,812,217.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	310,089,330.00		310,089,330.00	285,857,811.00		285,857,811.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	575,564.26		575,564.26	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		4,228,291.00	4,228,291.00		4,228,291.00	4,228,291.00
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)**		299,687.00	299,687.00		301,506.00	301,506.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		18,129.00	18,129.00		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)	1,032,644.00	0.00	1,032,644.00	947,714.00	0.00	947,714.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		206,364.00	206,364.00		93,804.00	93,804.00
34. Class Size Reduction, Grades K-3 (Object 8434)	13,759,137.00		13,759,137.00	15,290,667.00		15,290,667.00
35. Class Size Reduction, Grade 9 (Object 8590)**		742,740.00	742,740.00		742,740.00	742,740.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	325,456,675.26	5,495,211.00	330,951,886.26	302,096,192.00	5,366,341.00	307,462,533.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	697,739.00		697,739.00	730,599.00		730,599.00
38. TOTAL STATE AID (Lines C36 plus C37)	326,154,414.26	5,495,211.00	331,649,625.26	302,826,791.00	5,366,341.00	308,193,132.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	632,943,827.61		632,943,827.61	596,760,997.00		596,760,997.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	132,887.95		132,887.95	200,000.00		200,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			378,583,285.93			386,378,149.21
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9956			1.0018
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			386,378,149.21			401,666,305.73
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			40,965,130.72			38,614,670.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			8,283,325.20			8,298,007.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			331,649,625.26			308,193,132.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			331,649,625.26			308,193,132.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			78,247.72			116,269.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			41,043,378.44			38,730,939.02
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)			331,649,625.26			308,193,132.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			41,043,378.44			
b. State Subventions (Line D8)			331,649,625.26			
c. Less: Excluded Appropriations (Line C23)			5,244,582.04			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			367,448,421.66			

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>	<b>2011-12 Actual</b>			<b>2012-13 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			386,378,149.21			401,666,305.73
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			367,448,421.66			

\* Please provide below an explanation for each entry in the adjustments column.

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

Kim Kelstrom, Director of Fiscal Services  
Gann Contact Person

559-457-3552  
Contact Phone Number

**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) 15,599,122.15
- 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) 479,160,581.13

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.26%

**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. 173,559.00

**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)	13,910,410.46
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,902,682.72
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	77,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	2,178,235.17
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)	3,564.36
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)	173,559.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	21,898,333.71
9. Carry-Forward Adjustment (Part IV, Line F)	(2,607,947.27)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	19,290,386.44

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	361,884,540.65
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	73,928,630.82
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	40,392,473.46
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	9,230,599.31
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	981,571.77
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	1,746,732.89
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	4,693,059.90
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)	55,327.33
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)	220,760.57
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)	64,638,794.66
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)	105,771.70
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)	173,559.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,674,984.65
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,982,081.63
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	37,159,257.39
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)	607,868,145.73

**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)

3.60%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2013-14 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18)

3.17%

**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.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>21,898,333.71</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,245,208.87</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>(7,321,313.51)</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (3.89%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.89%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.36%) times Part III, Line B18); zero if positive	<u>(7,823,841.80)</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>(7,823,841.80)</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
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>2.32%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-3,911,920.90) is applied to the current year calculation and the remainder (\$-3,911,920.90) is deferred to one or more future years:	<u>2.96%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-2,607,947.27) is applied to the current year calculation and the remainder (\$-5,215,894.53) is deferred to one or more future years:	<u>3.17%</u>
LEA request for Option 1, Option 2, or Option 3	<u>3</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>(2,607,947.27)</u>

Approved indirect cost rate: 3.89%  
Highest rate used in any program: 4.36%

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	54,204,509.49	2,108,555.42	3.89%
01	3011	9,398.40	365.60	3.89%
01	3025	52,215.29	2,031.17	3.89%
01	3031	150,841.71	5,279.46	3.50%
01	3060	1,066,262.22	40,505.10	3.80%
01	3061	225,028.44	8,753.61	3.89%
01	3180	620,093.58	24,121.64	3.89%
01	3181	2,177,907.17	84,720.59	3.89%
01	3310	13,305,915.88	517,600.12	3.89%
01	3315	297,286.04	11,564.43	3.89%
01	3320	608,728.02	23,679.51	3.89%
01	3327	626,224.85	24,360.15	3.89%
01	3345	4,111.20	159.93	3.89%
01	3385	92,284.15	3,589.85	3.89%
01	3550	795,161.76	30,931.79	3.89%
01	4035	5,844,729.77	227,359.99	3.89%
01	4036	50,000.00	1,945.00	3.89%
01	4045	184,988.93	7,196.07	3.89%
01	4046	2,182.24	84.89	3.89%
01	4047	(38,444.00)	(1,556.00)	4.05%
01	4048	(92,386.22)	(4,030.78)	4.36%
01	4050	424,327.43	16,506.34	3.89%
01	4124	996,574.75	38,766.76	3.89%
01	4203	1,274,185.63	25,483.71	2.00%
01	4510	67,672.51	2,632.46	3.89%
01	5370	985,444.63	38,333.79	3.89%
01	5630	58,923.16	2,292.11	3.89%
01	5810	3,141,259.57	122,195.00	3.89%
01	6010	3,547,820.77	138,010.23	3.89%
01	6250	419,301.80	16,310.84	3.89%
01	6286	100,955.66	3,927.19	3.89%
01	6385	131,414.26	5,112.01	3.89%
01	6500	64,397,080.53	2,505,045.50	3.89%
01	6510	1,898,932.80	73,868.49	3.89%
01	6512	1,972,100.52	76,714.71	3.89%
01	6515	1,391.82	54.14	3.89%
01	6520	432,279.48	16,815.68	3.89%
01	6530	10,932.37	425.27	3.89%
01	6535	33,814.02	1,315.37	3.89%
01	7090	14,748,157.14	442,444.71	3.00%
01	7091	4,457,973.95	133,739.22	3.00%



<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	7220	434,146.87	16,888.31	3.89%
01	7230	4,900,754.61	189,422.06	3.87%
01	7240	454,756.53	17,690.03	3.89%
01	7400	12,270,130.33	477,308.06	3.89%
01	8150	16,352,043.13	636,300.02	3.89%
01	9010	4,904,305.11	145,842.96	2.97%
11	3555	161,205.00	6,270.87	3.89%
12	5320	267,439.75	10,403.41	3.89%
12	6052	26,296.96	1,022.95	3.89%
12	6105	6,672,750.39	259,569.99	3.89%
61	5310	37,159,257.39	1,445,495.11	3.89%

Unaudited Actuals  
2011-12 Unaudited Actuals  
LOTTERY REPORT  
Revenues, Expenditures and  
Ending Balances - All Funds

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
<b>A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR</b>					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		0.00	0.00
2. State Lottery Revenue	8560	9,271,671.82		2,326,000.47	11,597,672.29
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)		9,271,671.82	0.00	2,326,000.47	11,597,672.29
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>					
1. Certificated Salaries	1000-1999	6,840,851.67			6,840,851.67
2. Classified Salaries	2000-2999	107,352.34			107,352.34
3. Employee Benefits	3000-3999	2,273,560.14			2,273,560.14
4. Books and Supplies	4000-4999	0.00		2,326,000.47	2,326,000.47
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	49,907.67			49,907.67
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11 )		9,271,671.82	0.00	2,326,000.47	11,597,672.29
<b>C. ENDING BALANCE</b>					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	0.00	0.00
<b>D. COMMENTS:</b>					

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

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

Section I - Expenditures	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	619,284,743.93
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	106,642,552.33
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	965,347.78
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,506,722.92
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	478,057.80
4. Other Transfers Out	All	9200	7200-7299	1,707,702.23
5. Interfund Transfers Out	All	9300	7600-7629	14,473,554.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	5,601,876.07
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	831,276.01
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)				26,564,536.81
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	2,398,078.66
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)				488,475,733.45
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				488,475,733.45

<b>Section II - Expenditures Per ADA</b>		<b>2011-12 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		68,058.86
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)		68,058.86
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		68,058.86
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,177.25
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
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.)	513,491,527.41	7,733.69
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)	513,491,527.41	7,733.69
B. Required effort (Line A.2 times 90%)	462,142,374.67	6,960.32
C. Current year expenditures (Line I.G and Line II.F)	488,475,733.45	7,177.25
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	6,845,818.66
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	11,095.66
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)				11,095.66
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				6,834,723.00

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

<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
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)	488,475,733.45	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,177.25
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%

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

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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)
<b>A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)</b>	690,775.18	1,434,962.61	0.00	6,769,928.87	62,712,326.84	0.00	7,871,413.60
<b>B. Enter Allocation Factor(s) by Goal:</b> (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)
<b>Instructional Goals Description</b>							
0001 Pre-Kindergarten					69.00		
1110 Regular Education, K-12	13.15	26.66		107.13	4,202.16		9,500.00
3100 Alternative Schools					3.92		
3200 Continuation Schools				2.00	37.14		
3300 Independent Study Centers				2.10	9.50		
3400 Opportunity Schools							
3550 Community Day Schools				1.00	21.48		
3700 Specialized Secondary Programs							
3800 Vocational Education							
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4630 Adult Vocational Education							
4760 Bilingual		0.20					
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	9.00			52.55	407.06		1,500.00
6000 ROC/P							
<b>Other Goals Description</b>							
7110 Nonagency - Educational							
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services					17.95		
<b>Other Funds Description</b>							
-- Adult Education (Fund 11)					66.60		
-- Child Development (Fund 12)				1.00	14.00		
-- Cafeteria (Funds 13 & 61)					117.95		
<b>C. Total Allocation Factors</b>	22.15	26.86	0.00	165.78	4,966.76	0.00	11,000.00



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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			
<b>Instructional Goals</b>							
0001	Pre-Kindergarten	145,112.26	871,221.99	1,016,334.25	40,664.91		1,056,999.16
1110	Regular Education, K-12	375,430,394.56	66,065,442.01	441,495,836.57	17,664,848.44		459,160,685.01
3100	Alternative Schools	64,646.94	49,495.51	114,142.45	4,566.99		118,709.44
3200	Continuation Schools	4,229,680.47	550,618.36	4,780,298.83	191,266.25		4,971,565.08
3300	Independent Study Centers	4,906,055.16	205,708.18	5,111,763.34	204,528.60		5,316,291.94
3400	Opportunity Schools	0.00	0.00	0.00	0.00		0.00
3550	Community Day Schools	1,929,046.51	312,052.02	2,241,098.53	89,669.40		2,330,767.93
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	681,102.61	0.00	681,102.61	27,251.84		708,354.45
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
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	5,534,763.83	10,684.76	5,545,448.59	221,880.93		5,767,329.52
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	94,195,402.30	8,639,730.60	102,835,132.90	4,114,573.43		106,949,706.33
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
<b>Other Goals</b>							
7110	Nonagency - Educational	5,721,700.90	0.00	5,721,700.90	228,933.03		5,950,633.93
7150	Nonagency - Other	0.00	0.00	0.00	0.00		0.00
8100	Community Services	815,201.09	0.00	815,201.09	32,617.30		847,818.39
8500	Child Care and Development Services	1,109,290.46	226,643.98	1,335,934.44	53,452.55		1,389,386.99
<b>Other Costs</b>							
----	Food Services					1,776,329.76	1,776,329.76
----	Enterprise					1,746,732.89	1,746,732.89
----	Facilities Acquisition & Construction					141,957.88	141,957.88
----	Other Outgo					18,131,267.71	18,131,267.71
<b>Other Funds</b>							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		2,547,809.68	2,547,809.68	2,095,160.14		4,642,969.82
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(1,722,762.33)		(1,722,762.33)
----	<b>Total General Fund and Charter Schools Funds Expenditures</b>	494,762,397.09	79,479,407.09	574,241,804.18	23,246,651.48	21,796,288.24	619,284,743.90

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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
<b>Instructional Goals</b>													
0001	Pre-Kindergarten	144,383.48	0.00	0.00	0.00	0.00	0.00	0.00			728.78	0.00	145,112.26
1110	Regular Education, K-12	279,964,453.80	22,431,512.20	9,430,893.55	31,521,100.79	15,679,752.89	1,803,096.98	9,712,243.68			4,887,340.67	0.00	375,430,394.56
3100	Alternative Schools	353.39	64,293.55	0.00	0.00	0.00	0.00	0.00			0.00	0.00	64,646.94
3200	Continuation Schools	3,096,766.19	47,033.05	49,549.24	819,401.65	212,529.69	0.00	0.00			4,400.65	0.00	4,229,680.47
3300	Independent Study Centers	3,671,826.03	119,470.01	58,869.98	585,484.95	361,068.13	0.00	0.00			0.00	109,336.06	4,906,055.16
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3550	Community Day Schools	1,214,171.41	5,980.12	6,695.57	532,319.04	169,880.37	0.00	0.00			0.00	0.00	1,929,046.51
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	106,834.33	282,053.61	0.00	0.00	292,214.67	0.00	0.00			0.00	0.00	681,102.61
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	2,798,070.59	802,486.55	746,711.46	0.00	1,187,495.23	0.00	0.00			0.00	0.00	5,534,763.83
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	73,264,380.78	4,368,271.64	271,525.58	326,948.10	8,975,563.37	6,869,491.66	0.00			119,221.17	0.00	94,195,402.30
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
<b>Other Goals</b>													
7110	Nonagency - Educational	4,713,804.20	334,014.25	170,096.62	388,811.37	52,883.17	0.00	62,071.29	0.00	20.00	0.00	0.00	5,721,700.90
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		5,564.26	0.00	0.00	0.00	0.00	0.00	809,587.55	0.00	49.28	0.00	815,201.09
8500	Child Care and Development Services	304,070.39	143,390.57	34,232.12	0.00	454,930.90	0.00	0.00	171,984.22	0.00	682.26	0.00	1,109,290.46
<b>Total Direct Charged Costs</b>		369,279,114.59	28,604,069.81	10,768,574.12	34,174,065.90	27,386,318.42	8,672,588.64	9,774,314.97	981,571.77	20.00	5,012,422.81	109,336.06	494,762,397.09

\* Functions 7100-7199 for goals 8100 and 8500

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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	
<b>Instructional Goals</b>					
0001	Pre-Kindergarten	0.00	871,221.99	0.00	871,221.99
1110	Regular Education, K-12	6,209,225.96	53,058,177.03	6,798,039.02	66,065,442.01
3100	Alternative Schools	0.00	49,495.51	0.00	49,495.51
3200	Continuation Schools	81,673.65	468,944.71	0.00	550,618.36
3300	Independent Study Centers	85,757.33	119,950.85	0.00	205,708.18
3400	Opportunity Schools	0.00	0.00	0.00	0.00
3550	Community Day Schools	40,836.83	271,215.19	0.00	312,052.02
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	10,684.76	0.00	0.00	10,684.76
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	2,426,651.31	5,139,704.71	1,073,374.58	8,639,730.60
6000	ROC/P	0.00	0.00	0.00	0.00
<b>Other Goals</b>					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	226,643.98	0.00	226,643.98
<b>Other Funds</b>					
--	Adult Education (Fund 11)		840,918.62		840,918.62
--	Child Development (Fund 12)	40,836.83	176,769.68	0.00	217,606.51
--	Cafeteria (Funds 13 and 61)		1,489,284.55		1,489,284.55
<b>Total Allocated Support Costs</b>		<b>8,895,666.67</b>	<b>62,712,326.82</b>	<b>7,871,413.60</b>	<b>79,479,407.09</b>

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Schedule of Central Administration Costs (CAC)

<b>A. Central Administration Costs in General Fund and Charter Schools Funds</b>		
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	4,693,059.90
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	77,000.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	14,034,717.79
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	6,164,636.14
5	Total Central Administration Costs in General Fund and Charter Schools Funds	24,969,413.83
<b>B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds</b>		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	494,762,397.09
2	Total Allocated Costs (from Form PCR, Column 2, Total)	79,479,407.09
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	574,241,804.18
<b>C. Direct Charged Costs in Other Funds</b>		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	5,674,984.65
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	6,982,081.63
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	37,159,257.39
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	49,816,323.67
<b>D. Total Direct Charged and Allocated Costs (B3 + C5)</b>		624,058,127.85
<b>E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)</b>		4.00%

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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)	1,776,329.76				1,776,329.76
Enterprise (Objects 1000-5999, 6400, and 6500)		1,746,732.89			1,746,732.89
Facilities Acquisition & Construction (Objects 1000-6500)			141,957.88		141,957.88
Other Outgo (Objects 1000-7999)				18,131,267.71	18,131,267.71
<b>Total Other Costs</b>	<b>1,776,329.76</b>	<b>1,746,732.89</b>	<b>141,957.88</b>	<b>18,131,267.71</b>	<b>21,796,288.24</b>

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
<b>BASE REVENUE LIMIT PER ADA</b>			
1. Base Revenue Limit per ADA (prior year)	0025	6,375.12	6,521.12
2. Inflation Increase	0041	146.00	212.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,521.12	6,733.12
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,521.12	6,733.12
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	24.55	24.67
c. Revenue Limit ADA	0033	68,795.76	68,930.75
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	450,314,342.36	465,819,533.04
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	1,108,924.00	981,014.00
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217	(1,072,957.00)	(1,227,989.00)
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	452,496,223.36	468,028,536.04
<b>DEFICIT CALCULATION</b>			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	359,272,951.42	363,789,220.49
<b>OTHER REVENUE LIMIT ITEMS</b>			
18. Unemployment Insurance Revenue	0060	6,217,785.00	4,664,369.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	913,851.00	741,824.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	5,303,934.00	3,922,545.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	364,576,885.42	367,711,765.49

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
<b>REVENUE LIMIT - LOCAL SOURCES</b>			
25. Property Taxes	0587	42,496,218.00	40,560,297.00
26. Miscellaneous Funds	0588	3,122.00	3,180.00
27. Community Redevelopment Funds	0589, 0721	451,805.00	222,076.00
28. Less: Charter Schools In-lieu Taxes	0595	2,266,756.00	2,302,791.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	40,684,389.00	38,482,762.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	13,105,427.00	13,475,129.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	310,787,069.42	315,753,874.49
<b>OTHER ITEMS</b>			
32. Less: County Office Funds Transfer	0458	697,739.00	730,599.00
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	---		(29,165,464.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(697,739.00)	(29,896,063.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	310,089,330.42	285,857,811.49
43. Less: Revenue Limit State Apportionment Receipts	---		
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	310,089,330.42	

<b>OTHER NON-REVENUE LIMIT ITEMS</b>			
45. Core Academic Program	9001		
46. California High School Exit Exam	9002		
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										7,311
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,609,173.62	0.00	0.00	1,759,110.72	2,551,356.18	7,144,601.14	28,728,774.61		41,793,016.27
2000-2999	Classified Salaries	1,202,620.66	0.00	0.00	191,110.65	546,055.11	8,082,282.81	6,820,463.00		16,842,532.23
3000-3999	Employee Benefits	1,023,097.81	0.00	0.00	674,206.10	1,281,326.68	8,809,564.30	14,171,437.30		25,959,632.19
4000-4999	Books and Supplies	32,970.07	0.00	0.00	22,068.41	152,106.95	260,069.58	322,942.73		790,157.74
5000-5999	Services and Other Operating Expenditures	6,882,725.11	0.00	0.00	91,083.01	114,790.05	822,544.81	898,920.89		8,810,063.87
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,750,587.27	0.00	0.00	2,737,578.89	4,645,634.97	25,119,062.64	50,942,538.53	0.00	94,195,402.30
7310	Transfers of Indirect Costs	2,524,050.90	0.00	0.00	103,464.31	35,403.87	101,500.13	550,726.64		3,315,145.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,639,730.58								8,639,730.58
	Total Indirect Costs and PCR Allocations	11,163,781.48	0.00	0.00	103,464.31	35,403.87	101,500.13	550,726.64	0.00	11,954,876.43
	TOTAL COSTS	21,914,368.75	0.00	0.00	2,841,043.20	4,681,038.84	25,220,562.77	51,493,265.17	0.00	106,150,278.73
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	185.15	0.00	0.00	19,920.75	555,072.10	6,552.83	42,632.55		624,363.38
2000-2999	Classified Salaries	26,926.61	0.00	0.00	8,013.03	284,633.47	4,182,141.32	3,116,316.96		7,618,031.39
3000-3999	Employee Benefits	16,070.95	0.00	0.00	(2.87)	454,013.64	3,943,185.57	3,148,185.64		7,561,452.93
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	131,084.68	6,778.70	59,830.73		197,694.11
5000-5999	Services and Other Operating Expenditures	214.19	0.00	0.00	61.78	6,209.85	32,564.89	31,338.20		70,388.91
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	43,396.90	0.00	0.00	27,992.69	1,431,013.74	8,171,223.31	6,398,304.08	0.00	16,071,930.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	35,403.87	24,360.15	517,600.12		577,364.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	35,403.87	24,360.15	517,600.12	0.00	577,364.14
	TOTAL BEFORE OBJECT 8980	43,396.90	0.00	0.00	27,992.69	1,466,417.61	8,195,583.46	6,915,904.20	0.00	16,649,294.86
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									16,649,294.86



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,608,988.47	0.00	0.00	1,739,189.97	1,996,284.08	7,138,048.31	28,686,142.06		41,168,652.89
2000-2999	Classified Salaries	1,175,694.05	0.00	0.00	183,097.62	261,421.64	3,900,141.49	3,704,146.04		9,224,500.84
3000-3999	Employee Benefits	1,007,026.86	0.00	0.00	674,208.97	827,313.04	4,866,378.73	11,023,251.66		18,398,179.26
4000-4999	Books and Supplies	32,970.07	0.00	0.00	22,068.41	21,022.27	253,290.88	263,112.00		592,463.63
5000-5999	Services and Other Operating Expenditures	6,882,510.92	0.00	0.00	91,021.23	108,580.20	789,979.92	867,582.89		8,739,674.96
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,707,190.37	0.00	0.00	2,709,586.20	3,214,621.23	16,947,839.33	44,544,234.45	0.00	78,123,471.58
7310	Transfers of Indirect Costs	2,524,050.90	0.00	0.00	103,464.31	0.00	77,139.98	33,126.52		2,737,781.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	8,639,730.58								8,639,730.58
	Total Indirect Costs and PCR Allocations	11,163,781.48	0.00	0.00	103,464.31	0.00	77,139.98	33,126.52	0.00	11,377,512.29
	TOTAL BEFORE OBJECT 8980	21,870,971.85	0.00	0.00	2,813,050.51	3,214,621.23	17,024,979.31	44,577,360.97	0.00	89,500,983.87
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									89,500,983.87
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	420,549.93	0.00	79,303.90	0.00		499,853.83
2000-2999	Classified Salaries	69,236.40	0.00	0.00	44,947.67	0.00	0.00	1,626.16		115,810.23
3000-3999	Employee Benefits	43,764.78	0.00	0.00	155,922.89	0.00	31,043.16	5,396.56		236,127.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,983.13	18,009.74		20,992.87
5000-5999	Services and Other Operating Expenditures	505.93	0.00	0.00	45,668.33	0.00	3,532.52	64.20		49,770.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	113,507.11	0.00	0.00	667,088.82	0.00	116,862.71	25,096.66	0.00	922,555.30
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,951.83	0.00	0.00	0.00		25,951.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	25,951.83	0.00	0.00	0.00	0.00	25,951.83
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	113,507.11	0.00	0.00	693,040.65	0.00	116,862.71	25,096.66	0.00	948,507.13
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									11,559,252.63
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									27,971,022.74
	TOTAL COSTS									40,478,782.50

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

<b>2010-11 Expenditures</b>	<b>A. State and Local</b>	<b>B. Local Only</b>
1. Enter Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	90,020,272.79	38,256,378.14
2. Enter audit adjustments of 2010-11 special education expenditures from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)  _____ _____ _____		
3. Enter restatements of 2011-12 special education beginning fund balances from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)  _____ _____ _____		
4. Enter any other adjustments, not included in Line 1 (explain below)  _____ _____ _____		
5. 2010-11 Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines 1 through 4)	90,020,272.79	38,256,378.14
<b>C. Unduplicated Pupil Count</b>		
1. Enter the unduplicated pupil count reported in 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet	<u>7,573.00</u>	
2. Enter any adjustments not included in Line C1 (explain below)  _____ _____ _____		
3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)	7,573.00	

**SELPA:** Fresno Unified (BQ)

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

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

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

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Fresno Unified (BQ)

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

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

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

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

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

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

**SELPA:** Fresno Unified (BQ)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Actual Expenditures FY 2011-12 (LE-CY Worksheet)</u>	<u>Actual Expenditures FY 2010-11 (LE-PY Worksheet)</u>	<u>Difference (A - B)</u>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	106,150,278.73		
2. Less: Expenditures paid from federal sources	16,649,294.86		
3. Expenditures paid from state and local sources	89,500,983.87	90,020,272.79	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	89,500,983.87	90,020,272.79	(519,288.92)
4. Special education unduplicated pupil count	7,311	7,573	
5. Per capita state and local expenditures (A3/A4)	12,241.96	11,887.00	354.96

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

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

**SELPA:** Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

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

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

	FY 2011-12	FY 2010-11	Difference

b. Per capita local expenditures (B1a/A4)

	FY 2011-12	FY 2010-11	Difference

**Base FY**

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

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

	FY 2011-12	Base FY	Difference

b. Special education unduplicated pupil count

	FY 2011-12	Base FY	Difference

c. Per capita local expenditures (B2a/B2b)

	FY 2011-12	Base FY	Difference

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

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

Kim Kelstrom  
Contact Name

559-457-3552  
Telephone Number

Director Fiscal Services  
Title

kim.kelstrom@fresnounified.org  
E-mail Address

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations			0.00
	Total Indirect Costs and PCR Allocations	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education			0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0

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



SELPA: Fresno Unified (BQ)

(Enter from LEAs' Report SEMA, 2011-12 Actual vs. 2010-11 Actual Comparison, 2010-11 Expenditures by LEA (LE-PY) worksheets)	Fresno Unified (BQ00)	Adjustments*	TOTAL
<b>A. Total 2010-11 State and Local Expenditures (LE-PY, Column A)</b>			
1. Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheets			0.00
2. Audit adjustments of 2010-11 special education expenditures not included in Line 1			0.00
3. Restatements of 2011-12 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2010-11 State and Local Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines A1 through A4)	0.00	0.00	0.00
<b>B. Total 2010-11 Local Expenditures (LE-PY, Column B)</b>			
1. Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheets			0.00
2. Audit adjustments of 2010-11 special education expenditures not included in Line 1			0.00
3. Restatements of 2011-12 special education beginning fund balances not included in Line 1			0.00
4. Other adjustments not included in Line 1			0.00
5. 2010-11 Local Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines B1 through B4)	0.00	0.00	0.00
<b>C. Unduplicated Pupil Count</b>			
1. Amount reported in 2010-11 Report SEMA, LE-CY			0
2. Adjustments not included in Line C1			0
3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)	0	0	0

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

**SELPA:** Fresno Unified (BQ)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2011-12 Expenditures by SELPA (SE-CY) and the 2010-11 Expenditures by SELPA (SE-PY), to the CDE.

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

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

A method must be selected!

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

List exempt reductions, if any, to be used in the calculation below:

	<b>State and Local</b>	<b>Local Only</b>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
Total exempt reductions	<u>0.00</u>	<u>0.00</u>

**SELPA:** Fresno Unified (BQ)

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

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

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

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

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

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

**SELPA:** Fresno Unified (BQ)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Actual Expenditures FY 2011-12 (SE-CY Worksheet)</b>	<b>Actual Expenditures FY 2010-11 (SE-PY Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	0.00		
2. Less: Expenditures paid from federal sources	0.00		
3. Expenditures paid from state and local sources	0.00	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	0.00	0.00	0.00
4. Special education unduplicated pupil count	0	0	
5. Per capita state and local expenditures (A3/A4)	0.00	0.00	0.00

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

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

**SELPA:** Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

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

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

	FY 2011-12	FY 2010-11	Difference

b. Per capita local expenditures (B1a/A4)

**Base FY**

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

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

	FY 2011-12	Base FY	Difference

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

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

\_\_\_\_\_  
Contact Name

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Title

\_\_\_\_\_  
E-mail Address

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										7,311
<b>TOTAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,641,748.00	0.00	0.00	1,417,271.00	2,846,462.00	13,746,558.00	22,799,765.00		42,451,804.00
2000-2999	Classified Salaries	1,131,314.00	0.00	0.00	263,204.00	761,963.00	6,518,961.00	7,577,357.00		16,252,799.00
3000-3999	Employee Benefits	1,034,553.00	0.00	0.00	593,443.00	1,654,768.00	10,801,841.00	11,214,491.00		25,299,096.00
4000-4999	Books and Supplies	90,190.00	0.00	0.00	37,497.00	57,684.00	217,265.00	301,948.00		704,584.00
5000-5999	Services and Other Operating Expenditures	7,035,783.00	0.00	0.00	110,677.00	31,211.00	2,795,026.00	476,969.00		10,449,666.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,933,588.00	0.00	0.00	2,422,092.00	5,352,088.00	34,079,651.00	42,370,530.00	0.00	95,157,949.00
7310	Transfers of Indirect Costs	2,034,354.00	0.00	0.00	60,978.00	26,302.00	18,916.00	403,495.00		2,544,045.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,034,354.00	0.00	0.00	60,978.00	26,302.00	18,916.00	403,495.00	0.00	2,544,045.00
	TOTAL COSTS	12,967,942.00	0.00	0.00	2,483,070.00	5,378,390.00	34,098,567.00	42,774,025.00	0.00	97,701,994.00
<b>STATE AND LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,641,748.00	0.00	0.00	1,417,271.00	2,241,034.00	13,746,348.00	22,799,765.00		41,846,166.00
2000-2999	Classified Salaries	1,099,769.00	0.00	0.00	242,477.00	364,172.00	2,738,835.00	4,240,462.00		8,685,715.00
3000-3999	Employee Benefits	1,015,522.00	0.00	0.00	570,849.00	981,964.00	6,262,755.00	9,784,402.00		18,615,492.00
4000-4999	Books and Supplies	90,190.00	0.00	0.00	37,497.00	10,216.00	209,700.00	200,385.00		547,988.00
5000-5999	Services and Other Operating Expenditures	7,035,550.00	0.00	0.00	110,523.00	19,283.00	2,766,876.00	452,265.00		10,384,497.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,882,779.00	0.00	0.00	2,378,617.00	3,616,669.00	25,724,514.00	37,477,279.00	0.00	80,079,858.00
7310	Transfers of Indirect Costs	2,034,354.00	0.00	0.00	60,978.00	0.00	519.00	12,606.00		2,108,457.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	2,034,354.00	0.00	0.00	60,978.00	0.00	519.00	12,606.00	0.00	2,108,457.00
	TOTAL BEFORE OBJECT 8980	12,917,133.00	0.00	0.00	2,439,595.00	3,616,669.00	25,725,033.00	37,489,885.00	0.00	82,188,315.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									82,188,315.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL BUDGET (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	385,834.00	0.00	89,845.00	0.00		475,679.00
2000-2999	Classified Salaries	64,177.00	0.00	0.00	59,736.00	0.00	0.00	0.00		123,913.00
3000-3999	Employee Benefits	42,739.00	0.00	0.00	149,177.00	0.00	29,039.00	0.00		220,955.00
4000-4999	Books and Supplies	0.00	0.00	0.00	1,228.00	0.00	3,065.00	0.00		4,293.00
5000-5999	Services and Other Operating Expenditures	475.00	0.00	0.00	28,297.00	0.00	2,314.00	80,252.00		111,338.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>107,391.00</b>	<b>0.00</b>	<b>0.00</b>	<b>624,272.00</b>	<b>0.00</b>	<b>124,263.00</b>	<b>80,252.00</b>	<b>0.00</b>	<b>936,178.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	18,166.00	0.00	0.00	0.00		18,166.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,166.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>18,166.00</b>
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	<b>107,391.00</b>	<b>0.00</b>	<b>0.00</b>	<b>642,438.00</b>	<b>0.00</b>	<b>124,263.00</b>	<b>80,252.00</b>	<b>0.00</b>	<b>954,344.00</b>
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									10,957,009.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									28,818,677.00
	<b>TOTAL COSTS</b>									<b>40,730,030.00</b>

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									7,311
<b>TOTAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	1,609,173.62	0.00	0.00	1,759,110.72	2,551,356.18	7,144,601.14	28,728,774.61		41,793,016.27
2000-2999	Classified Salaries	1,202,620.66	0.00	0.00	191,110.65	546,055.11	8,082,282.81	6,820,463.00		16,842,532.23
3000-3999	Employee Benefits	1,023,097.81	0.00	0.00	674,206.10	1,281,326.68	8,809,564.30	14,171,437.30		25,959,632.19
4000-4999	Books and Supplies	32,970.07	0.00	0.00	22,068.41	152,106.95	260,069.58	322,942.73		790,157.74
5000-5999	Services and Other Operating Expenditures	6,882,725.11	0.00	0.00	91,083.01	114,790.05	822,544.81	898,920.89		8,810,063.87
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	10,750,587.27	0.00	0.00	2,737,578.89	4,645,634.97	25,119,062.64	50,942,538.53	0.00	94,195,402.30
7310	Transfers of Indirect Costs	2,524,050.90	0.00	0.00	103,464.31	35,403.87	101,500.13	550,726.64		3,315,145.85
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,639,730.58								8,639,730.58
	Total Indirect Costs	2,524,050.90	0.00	0.00	103,464.31	35,403.87	101,500.13	550,726.64	0.00	3,315,145.85
	TOTAL COSTS	13,274,638.17	0.00	0.00	2,841,043.20	4,681,038.84	25,220,562.77	51,493,265.17	0.00	97,510,548.15
<b>FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	185.15	0.00	0.00	19,920.75	555,072.10	6,552.83	42,632.55		624,363.38
2000-2999	Classified Salaries	26,926.61	0.00	0.00	8,013.03	284,633.47	4,182,141.32	3,116,316.96		7,618,031.39
3000-3999	Employee Benefits	16,070.95	0.00	0.00	(2.87)	454,013.64	3,943,185.57	3,148,185.64		7,561,452.93
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	131,084.68	6,778.70	59,830.73		197,694.11
5000-5999	Services and Other Operating Expenditures	214.19	0.00	0.00	61.78	6,209.85	32,564.89	31,338.20		70,388.91
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	43,396.90	0.00	0.00	27,992.69	1,431,013.74	8,171,223.31	6,398,304.08	0.00	16,071,930.72
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	35,403.87	24,360.15	517,600.12		577,364.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	35,403.87	24,360.15	517,600.12	0.00	577,364.14
	TOTAL BEFORE OBJECT 8980	43,396.90	0.00	0.00	27,992.69	1,466,417.61	8,195,583.46	6,915,904.20	0.00	16,649,294.86
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									16,649,294.86



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	1,608,988.47	0.00	0.00	1,739,189.97	1,996,284.08	7,138,048.31	28,686,142.06		41,168,652.89
2000-2999	Classified Salaries	1,175,694.05	0.00	0.00	183,097.62	261,421.64	3,900,141.49	3,704,146.04		9,224,500.84
3000-3999	Employee Benefits	1,007,026.86	0.00	0.00	674,208.97	827,313.04	4,866,378.73	11,023,251.66		18,398,179.26
4000-4999	Books and Supplies	32,970.07	0.00	0.00	22,068.41	21,022.27	253,290.88	263,112.00		592,463.63
5000-5999	Services and Other Operating Expenditures	6,882,510.92	0.00	0.00	91,021.23	108,580.20	789,979.92	867,582.69		8,739,674.96
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>10,707,190.37</b>	<b>0.00</b>	<b>0.00</b>	<b>2,709,586.20</b>	<b>3,214,621.23</b>	<b>16,947,839.33</b>	<b>44,544,234.45</b>	<b>0.00</b>	<b>78,123,471.58</b>
7310	Transfers of Indirect Costs	2,524,050.90	0.00	0.00	103,464.31	0.00	77,139.98	33,126.52		2,737,781.71
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	8,639,730.58								8,639,730.58
	<b>Total Indirect Costs</b>	<b>2,524,050.90</b>	<b>0.00</b>	<b>0.00</b>	<b>103,464.31</b>	<b>0.00</b>	<b>77,139.98</b>	<b>33,126.52</b>	<b>0.00</b>	<b>2,737,781.71</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>13,231,241.27</b>	<b>0.00</b>	<b>0.00</b>	<b>2,813,050.51</b>	<b>3,214,621.23</b>	<b>17,024,979.31</b>	<b>44,577,360.97</b>	<b>0.00</b>	<b>80,861,253.29</b>
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	<b>TOTAL COSTS</b>									<b>80,861,253.29</b>
<b>LOCAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	420,549.93	0.00	79,303.90	0.00		499,853.83
2000-2999	Classified Salaries	69,236.40	0.00	0.00	44,947.67	0.00	0.00	1,626.16		115,810.23
3000-3999	Employee Benefits	43,764.78	0.00	0.00	155,922.89	0.00	31,043.16	5,396.56		236,127.39
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	2,983.13	18,009.74		20,992.87
5000-5999	Services and Other Operating Expenditures	505.93	0.00	0.00	45,668.33	0.00	3,532.52	64.20		49,770.98
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>113,507.11</b>	<b>0.00</b>	<b>0.00</b>	<b>667,088.82</b>	<b>0.00</b>	<b>116,862.71</b>	<b>25,096.66</b>	<b>0.00</b>	<b>922,555.30</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	25,951.83	0.00	0.00	0.00		25,951.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,951.83</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,951.83</b>
	<b>TOTAL BEFORE OBJECTS 8091, 8099, AND 8980</b>	<b>113,507.11</b>	<b>0.00</b>	<b>0.00</b>	<b>693,040.65</b>	<b>0.00</b>	<b>116,862.71</b>	<b>25,096.66</b>	<b>0.00</b>	<b>948,507.13</b>
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									11,559,252.63
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									27,971,022.74
	<b>TOTAL COSTS</b>									<b>40,478,782.50</b>

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

**SELPA:** Fresno Unified (BQ)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA. If a member of a SELPA, submit this form together with the 2012-13 Budget by LEA (LB-B) and the 2011-12 Expenditures by LEA (LE-B) to the SELPA AU. If a single-LEA SELPA, submit the forms to the CDE.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.**

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

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

List exempt reductions, if any, to be used in the calculation below:

	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<u>0.00</u>	<u>0.00</u>

**SELPA:** Fresno Unified (BQ)

**SECTION 2**

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

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

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

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

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

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

**SELPA:** Fresno Unified (BQ)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2012-13 (LB-B Worksheet)</b>	<b>Actual Expenditures FY 2011-12 (LE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	97,701,994.00		
2. Less: Expenditures paid from federal sources	15,513,679.00		
3. Expenditures paid from state and local sources	82,188,315.00	80,861,253.29	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	<u>82,188,315.00</u>	<u>80,861,253.29</u>	<u>1,327,061.71</u>
4. Special education unduplicated pupil count	7,311	7,311	
5. Per capita state and local expenditures (A3/A4)	<u>11,241.73</u>	<u>11,060.22</u>	<u>181.51</u>

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

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

SELPA: Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

	Budget FY 2012-13	Actual FY 2011-12	Difference

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	Budget FY 2012-13	Base FY	Difference

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

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

Kim Kelstrom  
Contact Name

559-457-3552  
Telephone Number

Director Fiscal Services  
Title

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E-mail Address

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>TOTAL BUDGET - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>BUDGET - State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>BUDGET - Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education			0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from BUDGET - State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0

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

SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>TOTAL EXPENDITURES - All Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)			0.00
	Total Indirect Costs	0.00	0.00	0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES - Paid from State and Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
PCRA	Program Cost Report Allocations (non-add)			0.00
	Total Indirect Costs	0.00	0.00	0.00
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
8980	Contributions from Unrestricted Revenues to Federal Resources			0.00
	<b>TOTAL COSTS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



SELPA: Fresno Unified (BQ)

Object Code	Description	Fresno Unified (BQ00)	Adjustments*	Total
<b>EXPENDITURES - Paid from Local Sources</b>				
1000-1999	Certificated Salaries			0.00
2000-2999	Classified Salaries			0.00
3000-3999	Employee Benefits			0.00
4000-4999	Books and Supplies			0.00
5000-5999	Services and Other Operating Expenditures			0.00
6000-6999	Capital Outlay			0.00
7130	State Special Schools			0.00
7430-7439	Debt Service			0.00
	Total Direct Costs	0.00	0.00	0.00
7310	Transfers of Indirect Costs			0.00
7350	Transfers of Indirect Costs - Interfund			0.00
	Total Indirect Costs	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education			0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from EXPENDITURES - Paid from State and Local Sources section)			0.00
8980	Contributions from Unrestricted Revenues to State Resources			0.00
	TOTAL COSTS	0.00	0.00	0.00
<b>UNDUPLICATED PUPIL COUNT</b>				0

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

**SELPA:** Fresno Unified (BQ)

This form is used to check maintenance of effort (MOE) for a SELPA with two or more members. Submit this form, together with the 2012-13 Budget by SELPA (SE-B) and the 2011-12 Expenditures by SELPA (SE-B), to the CDE.

**After reviewing all sections of this form, please select which of the following methods your SELPA chooses to use to meet the 2012-13 MOE requirement.**

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

A method must be selected!

Combined state and local expenditures

Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

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

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

List exempt reductions, if any, to be used in the calculation below:	<u>State and Local</u>	<u>Local Only</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
<b>Total exempt reductions</b>	<b>0.00</b>	<b>0.00</b>

**SELPA:** Fresno Unified (BQ)

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

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

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

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

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

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

SELPA: Fresno Unified (BQ)

**SECTION 3**

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<b>Budgeted Amounts FY 2012-13 (SB-B Worksheet)</b>	<b>Actual Expenditures FY 2011-12 (SE-B Worksheet)</b>	<b>Difference (A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	0.00		
2. Less: Expenditures paid from federal sources	0.00		
3. Expenditures paid from state and local sources	0.00	0.00	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	0.00	0.00	0.00
4. Special education unduplicated pupil count	0	0	
5. Per capita state and local expenditures (A3/A4)	0.00	0.00	0.00

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

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

SELPA: Fresno Unified (BQ)

**B. LOCAL EXPENDITURES ONLY METHOD**

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

Click on the button that applies:

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

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

	Budget FY 2012-13	Actual FY 2011-12	Difference

b. Per capita local expenditures (B1a/A4)

	Budget FY 2012-13	Base FY	Difference

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

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

	Budget FY 2012-13	Base FY	Difference

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

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

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

\_\_\_\_\_  
Contact Name

\_\_\_\_\_  
Telephone Number

\_\_\_\_\_  
Title

\_\_\_\_\_  
E-mail Address

Current LEA: 10-62166-0000000 Fresno Unified		
Selected SELPA: BQ		(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)
BQ	Fresno 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	(3,674,928.28)	0.00	(1,722,762.33)				
Other Sources/Uses Detail					3,383,150.02	14,473,554.00		
Fund Reconciliation							31.30	64,546,435.57
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	95,408.46	0.00	6,270.87	0.00				
Other Sources/Uses Detail					2,867,145.00	0.00		
Fund Reconciliation							184,787.03	706,168.21
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	313,942.55	0.00	270,996.35	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	558,550.34
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	258,330.46	0.00						
Other Sources/Uses Detail					3,356,409.00	0.00		
Fund Reconciliation							0.00	39,964.83
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	0.00		
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	0.00	0.00						
Other Sources/Uses Detail					0.00	80,574,610.92		
Fund Reconciliation							1,927,916.11	15,502,075.42
25 CAPITAL FACILITIES FUND								
Expenditure Detail	7,581.35	0.00						
Other Sources/Uses Detail					0.00	26,741.02		
Fund Reconciliation							4,521,919.86	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	2,526,698.98	0.00						
Other Sources/Uses Detail					80,381,592.78	71,328.00		
Fund Reconciliation							14,982,376.25	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					71,328.00	3,864,439.69		
Fund Reconciliation							5,079,740.60	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					221,048.83	1,143,175.27		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,143,175.27	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	326,966.83	0.00	1,445,495.11	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	3,418,194.02

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	146,019.65	0.00						
Other Sources/Uses Detail					8,750,000.00	0.00		
Fund Reconciliation							58,074,617.24	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
<b>TOTALS</b>	<b>3,674,928.28</b>	<b>(3,674,928.28)</b>	<b>1,722,762.33</b>	<b>(1,722,762.33)</b>	<b>100,153,848.90</b>	<b>100,153,848.90</b>	<b>84,771,388.39</b>	<b>84,771,388.39</b>



Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE I - PUPIL TRANSPORTATION DATA</b>			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	92.0	135.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	9,500.0	1,500.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	1,500.0
C. ENTER total number of miles driven to/from school	021/022	1,532,551.0	3,300,000.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
<b>SCHEDULE II - COST DATA</b>			
<b>(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)</b>			
<b>(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)</b>			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		5,778,261.95	210,476.61
B. Books & Supplies (Objects 4200, 4300, and 4400)		1,455,764.37	0.00
C. 1. Subagreements for Services (Object 5100)		761,010.47	6,416,337.62
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004	761,010.47	6,416,337.62
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		2,235.90	0.00
3. Insurance (Objects 5400 and 5450)		29,996.04	1,072.34
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		202,438.13	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(2,929,788.89)	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		361,200.47	241,605.09
7. Communications (Object 5900)		646.64	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)		2,209,648.52	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)		0.00	0.00
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	1,602.49
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	7,871,413.60	6,871,094.15
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions		0.00	0.00
2. Deductions		0.00	0.00
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	7,871,413.60	6,871,094.15
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)		2,529,875.63	601,248.76
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.)		1,820,000.00	0.00
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	7,161,537.97	6,269,845.39
K. Indirect Costs (Approved indirect cost rate of 3.89% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		190,639.35	17,690.03
L. Net Pupil Transportation Expense (Lines J and K)	100/101	7,352,177.32	6,287,535.42

Description	EDP No.	Home-to-School	SD/OI
<b>SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE</b>			
A. Net Pupil Transportation Expense (Schedule II, Line L)		7,352,177.32	6,287,535.42
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)		0.00	
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	92,836.95
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		0.00	
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)		2,209,648.52	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		0.00	
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		0.00	0.00
2. Less: ENTER unallowable costs amount included in deduction taken on Line B		0.00	
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		2,209,648.52	92,836.95
G. Bus Operating Expense (Line A minus Line F)	110/111	5,142,528.80	6,194,698.47
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	3.356	1.877
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	541.319	4,129.799
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	92,836.95
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases		0.00	0.00
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	2,209,648.52	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	7,352,177.32	6,287,535.42
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: Kim Kelstrom

Title: Director Fiscal Services

Agency: Fresno Unified School District

Phone Number/Ext: 559-457-3552

E-mail Address: kim.kelstrom@fresnounified.org

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Fresno Academy of Civic and Entrepreneurial Leadership  
CDS #: ACEL FY11-12 UA 10621660115196  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 0875


**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:
<u>Santino Danisi</u>	<u>Stephen H. Morris</u>
Name	Name
<u>Director, Fiscal Services</u>	<u>Principal/Executive Director</u>
Title	Title
<u>(559) 457-3499</u>	<u>559-408-7077</u>
Telephone	Telephone
<u>santino.danisi@fresnounified.org</u>	<u>smorris@acelfresno.org</u>
E-mail address	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:  Date: 8/27/12  
Charter School Official  
(Original signature required)

Printed Name: Stephen H. Morris Title: Principal/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: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CFO

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: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee

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

Charter School Name: Fresno Academy of Civic and Entrepreneurial Leadership

CDS #: ACEL FY11-12 UA 10621660115196 (2)

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 0875

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
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	687,740.00		687,740.00
State Aid - Prior Years	8019	(1,944.00)		(1,944.00)
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	75,702.00		75,702.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		761,498.00	0.00	761,498.00
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind (incl. ARRA)	8290		23,550.00	23,550.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		23,346.00	23,346.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		258.00	258.00
Total, Federal Revenues		0.00	47,154.00	47,154.00
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	261,093.00	1,834.00	262,927.00
Total, Other State Revenues		261,093.00	1,834.00	262,927.00
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	30,465.00		30,465.00
Total, Local Revenues		30,465.00	0.00	30,465.00
<b>5. TOTAL REVENUES</b>				
		1,053,056.00	48,988.00	1,102,044.00
<b>3. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	295,235.00	22,591.00	317,826.00
Certificated Pupil Support Salaries	1200	0.00		0.00
Certificated Supervisors' and Administrators' Salaries	1300	110,000.00		110,000.00
Other Certificated Salaries	1900	0.00		0.00
Total, Certificated Salaries		405,235.00	22,591.00	427,826.00
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	0.00		0.00
Noncertificated Support Salaries	2200	8,219.00		8,219.00
<b>3. Noncertificated Supervisors' and Administrators' Salaries</b>				
Noncertificated Supervisors' and Administrators' Salaries	2300	2,940.00		2,940.00
Clerical and Office Salaries	2400	41,527.00		41,527.00
Other Noncertificated Salaries	2900	7,697.00		7,697.00
Total, Noncertificated Salaries		60,383.00	0.00	60,383.00
<b>3. Employee Benefits</b>				
STRS	3101-3102	33,236.00		33,236.00
PERS	3201-3202	4,510.00		4,510.00
California Department of Education Alternative Certification Form (Revised 06/10/11)	3301-3302	11,269.00		11,269.00

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

**Charter School Name:** Fresno Academy of Civic and Entrepreneurial Leadership

**CDS #:** ACEL FY11-12 UA 10621660115196 (2)

Health and Welfare Benefits	3401-3402	19,489.00	258.00	19,747.00
Unemployment Insurance	3501-3502	7,741.00		7,741.00
Workers' Compensation Insurance	3601-3602	7,422.00		7,422.00
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	48.00		48.00
<b>Total, Employee Benefits</b>		<b>83,715.00</b>	<b>258.00</b>	<b>83,973.00</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	3,388.00		3,388.00
Books and Other Reference Materials	4200	216.00		216.00
Materials and Supplies	4300	21,443.00		21,443.00
Noncapitalized Equipment	4400	14,908.00		14,908.00
Food	4700	5,922.00	25,180.00	31,102.00
<b>Total, Books and Supplies</b>		<b>45,877.00</b>	<b>25,180.00</b>	<b>71,057.00</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	3,978.00	959.00	4,937.00
Dues and Memberships	5300	2,513.00		2,513.00
Insurance	5400	2,218.00		2,218.00
Operations and Housekeeping Services	5500	48,312.00		48,312.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	190,265.00		190,265.00
Professional/Consulting Services and Operating Expend.	5800	127,857.00		127,857.00
Communications	5900	11,027.00		11,027.00
<b>Total, Services and Other Operating Expenditures</b>		<b>386,170.00</b>	<b>959.00</b>	<b>387,129.00</b>
<b>6. Capital Outlay</b>				
(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	5,929.00		5,929.00
<b>Total, Capital Outlay</b>		<b>5,929.00</b>	<b>0.00</b>	<b>5,929.00</b>
<b>7. Other Outgo</b>				
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	39,757.00		39,757.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO			0.00
All Other Transfers	7281-7299	8,210.00		8,210.00
<b>Description</b>	<b>Object Code</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
Debt Service:				
Interest	7438	4,189.00		4,189.00
Principal (for modified accrual basis only)	7439			0.00
<b>Total Debt Service</b>		<b>4,189.00</b>	<b>0.00</b>	<b>4,189.00</b>
<b>Total, Other Outgo</b>		<b>52,156.00</b>	<b>0.00</b>	<b>52,156.00</b>
<b>8. TOTAL EXPENDITURES</b>		<b>1,039,465.00</b>	<b>48,988.00</b>	<b>1,088,453.00</b>
<b>9. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>13,591.00</b>	<b>0.00</b>	<b>13,591.00</b>
<b>10. OTHER FINANCING SOURCES / USES</b>				
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
<b>4. TOTAL OTHER FINANCING SOURCES / USES</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>11. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>13,591.00</b>	<b>0.00</b>	<b>13,591.00</b>

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

Charter School Name: Fresno Academy of Civic and Entrepreneurial Leadership

CDS #: ACEL FY11-12 UA 10621660115196 (2)

**F. FUND BALANCE, RESERVES**

1. Beginning Fund Balance				
a. As of July 1	9791	20,355.00		20,355.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(2,697.00)		(2,697.00)
c. Adjusted Beginning Balance		17,658.00	0.00	17,658.00
2. Ending Fund Balance, June 30 (E+F1c)		31,249.00	0.00	31,249.00
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	31,249.00	0.00	31,249.00

**G. ASSETS**

1. Cash				
In County Treasury	9110	85,114.00		85,114.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	12,068.00		12,068.00
In Revolving Fund	9130			0.00
With Fiscal Agent/Trustee	9135			0.00

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	335,620.00		335,620.00
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	4,523.00		4,523.00
7. Other Current Assets	9340	400.00		400.00
8. Capital Assets (for accrual basis only)	9400-9499	9,157.00		9,157.00
9. TOTAL ASSETS		446,882.00	0.00	446,882.00
1. LIABILITIES				
1. Accounts Payable	9500	60,533.00		60,533.00
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	355,100.00		355,100.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		415,633.00	0.00	415,633.00
FUND BALANCE				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		31,249.00	0.00	31,249.00

**I. 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:**

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

Charter School Name: Fresno Academy of Civic and Entrepreneurial Leadership

CDS #: ACEL FY11-12 UA 10621660115196 (2)

**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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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
b. Noncertificated Salaries	2000-2999
c. Employee Benefits (except 3801-3802)	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

**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)	<u>1,088,453.00</u>
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]	<u>47,154.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,041,299.00</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>10,118.00</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]</b>	<b>\$ <u>1,031,181.00</u></b>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Morris E. Dailey Elementary Charter  
CDS #: 10621660121533  
Charter Approving Entity: Fresno Unified School District  
County: Fresno County  
Charter #: 1172

**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:

Santino Danisi  
Name

Melissa Dutra  
Name

Director Fiscal Services  
Title

Principal  
Title

(559) 457-3559  
Telephone

559-458-2401  
Telephone

santino.danisi@fresnounified.org  
E-mail address

melissa.dutra@fcis.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: Ruth F. Quinto

Title: Deputy Superintendent/CFC

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: \_\_\_\_\_

Title: \_\_\_\_\_

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: Morris E. Dailey Elementary Charter  
 CDS #: 10621660121533  
 Charter Approving Entity: Fresno Unified School District  
 County: Fresno County  
 Charter #: 1172

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
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,431,032.00		1,431,032.00
State Aid - Prior Years	8019			0.00
Tax Relief Subventions (for revenue limit funded schools)	8020-8039	872.00		872.00
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	193,086.00		193,086.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,624,990.00	0.00	1,624,990.00
<b>2. Federal Revenues (see NOTE in Section J)</b>				
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		228,946.31	228,946.31
Total, Federal Revenues		0.00	228,946.31	228,946.31
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	472,590.38	7,693.78	480,284.16
Total, Other State Revenues		472,590.38	7,693.78	480,284.16
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	1,957.69		1,957.69
Total, Local Revenues		1,957.69	0.00	1,957.69
<b>5. TOTAL REVENUES</b>				
		2,099,538.07	236,640.09	2,336,178.16
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	578,764.88	62,598.39	641,363.27
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	135,935.05	81,120.86	217,055.91
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		714,699.93	143,719.25	858,419.18
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100			0.00
Noncertificated Support Salaries	2200	58,374.66		58,374.66

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

Charter School Name: Morris E. Dailey Elementary Charter

CDS #: 10621660121533

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	78,545.90		78,545.90
Other Noncertificated Salaries	2900	2,084.50		2,084.50
Total, Noncertificated Salaries		139,005.06	0.00	139,005.06
<b>3. Employee Benefits</b>				
STRS	3101-3102	60,993.78	13,159.12	74,152.90
PERS	3201-3202	12,694.24	0.00	12,694.24
OASDI / Medicare / Alternative	3301-3302	14,615.27	7,169.29	21,784.56
Health and Welfare Benefits	3401-3402	47,275.02	4,072.12	51,347.14
Unemployment Insurance	3501-3502	14,396.94	2,197.94	16,594.88
Workers' Compensation Insurance	3601-3602	22,184.86	2,422.87	24,607.73
OPEB, Allocated	3701-3702	22,247.08	1,916.29	24,163.37
OPEB, Active Employees	3751-3752			0.00
PERS Reduction (for revenue limit funded schools)	3801-3802			0.00
Other Employee Benefits	3901-3902	527.97		527.97
Total, Employee Benefits		194,935.16	30,937.63	225,872.79
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	10,251.19	14,419.17	24,670.36
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	26,975.34	16,211.34	43,186.68
Noncapitalized Equipment	4400			0.00
Food	4700	399.53		399.53
Total, Books and Supplies		37,626.06	30,630.51	68,256.57
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	9,028.41	18,604.80	27,633.21
Dues and Memberships	5300	9,634.95		9,634.95
Insurance	5400	74,123.72		74,123.72
Operations and Housekeeping Services	5500	556.60		556.60
Rentals, Leases, Repairs, and Noncap. Improvements	5600			0.00
Professional/Consulting Services and Operating Expend.	5800	325,723.31	12,747.90	338,471.21
Communications	5900			0.00
Total, Services and Other Operating Expenditures		419,066.99	31,352.70	450,419.69
<b>6. Capital Outlay</b>				
(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
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
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: Morris E. Dailey Elementary Charter

CDS #: 10621660121533

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	552.00		552.00
Principal (for modified accrual basis only)	7439	43,752.00		43,752.00
Total Debt Service		44,304.00	0.00	44,304.00
Total, Other Outgo		44,304.00	0.00	44,304.00
<b>8. TOTAL EXPENDITURES</b>		<b>1,549,637.20</b>	<b>236,640.09</b>	<b>1,786,277.29</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>549,900.87</b>	<b>0.00</b>	<b>549,900.87</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>549,900.87</b>	<b>0.00</b>	<b>549,900.87</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	336,402.67		336,402.67
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(15,167.00)		(15,167.00)
c. Adjusted Beginning Balance		321,235.67	0.00	321,235.67
2. Ending Fund Balance, June 30 (E+F1c)		871,136.54	0.00	871,136.54
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	4,928.48		4,928.48
4. All Others	9719			0.00
b. Restricted	9740		0.00	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	866,208.06	0.00	866,208.06
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
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	86,674.13	(26,199.42)	60,474.71
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	26.73		26.73
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: Morris E. Dailey Elementary Charter

CDS #: 10621660121533

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	838,544.52	26,199.42	864,743.94
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	4,928.48		4,928.48
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499			0.00
<b>9. TOTAL ASSETS</b>		<b>930,173.86</b>	<b>0.00</b>	<b>930,173.86</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	59,037.32		59,037.32
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			0.00
<b>6. TOTAL LIABILITIES</b>		<b>59,037.32</b>	<b>0.00</b>	<b>59,037.32</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		871,136.54	0.00	871,136.54

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

Charter School Name: Morris E. Dailey Elementary Charter  
CDS #: 10621660121533

**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. <u>NONE</u>	\$		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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	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
b. Noncertificated Salaries	2000-2999
c. Employee Benefits (except 3801-3802)	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<u>0.00</u>

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

**Charter School Name:** Morris E. Dailey Elementary Charter

**CDS #:** 10621660121533

**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)	<u>1,786,277.29</u>
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]	<u>228,946.31</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,557,330.98</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>44,304.00</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]</b>	<b>\$ <u>1,513,026.98</u></b>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: New Millennium Institute of Education  
CDS #: 11 12 Unaudited Actuals  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 163

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:

<u>For Approving Entity:</u>	<u>For Charter School:</u>
<u>Santino Danisi</u>	<u>Earl Brown</u>
Name	Name
<u>Director, Fiscal Services</u>	<u>CEO</u>
Title	Title
<u>(559) 457-3499</u>	<u>(559) 497-9331</u>
Telephone	Telephone
<u>santino.danisi@fresnounified.org</u>	<u>ebrown@aol.com</u>
E-mail address	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: 8/15/12

Printed Name: Earl Brown

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

Date: \_\_\_\_\_

Printed Name: Ruth F. Quinto

Title: Deputy Superintendent/CFO

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: \_\_\_\_\_

Date: \_\_\_\_\_

County Superintendent/Designee  
(Original signature required)

---



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

Charter School Name: New Millennium Institute of Education  
 CDS #: 11\_12 Unaudited Actuals  
 Charter Approving Entity: Fresno Unified School District  
 County: Fresno  
 Charter #: 163

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
<b>A. REVENUES</b>				
1. Revenue Limit Sources				
State Aid - Current Year	8011	1,405,606.00		1,405,606.00
Charter Schools General Purpose Entitlement - State Aid	8015	101,728.00		101,728.00
State Aid - Prior Years	8019			0.00
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	156,597.71		156,597.71
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,663,931.71	0.00	1,663,931.71
2. Federal Revenues (see NOTE in Section J)				
No Child Left Behind (incl. ARRA)	8290		84,951.00	84,951.00
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	84,951.00	84,951.00
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	503,968.15		503,968.15
Total, Other State Revenues		503,968.15	0.00	503,968.15
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	477.27		477.27
Total, Local Revenues		477.27	0.00	477.27
5. TOTAL REVENUES				
		2,168,377.13	84,951.00	2,253,328.13
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	640,079.48		640,079.48
Certificated Pupil Support Salaries	1200	17,115.00		17,115.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900	57,735.24		57,735.24
Total, Certificated Salaries		714,929.72	0.00	714,929.72
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	10,959.41		10,959.41
Noncertificated Support Salaries	2200			0.00

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

Charter School Name: New Millennium Institute of Education

CDS #: 11 12 Unaudited Actuals

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	195,635.86		195,635.86
Other Noncertificated Salaries	2900	59,675.48		59,675.48
Total, Noncertificated Salaries		266,270.75	0.00	266,270.75
<b>3. Employee Benefits</b>				
STRS	3101-3102	33,399.19		33,399.19
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	47,540.04		47,540.04
Health and Welfare Benefits	3401-3402	177,689.65		177,689.65
Unemployment Insurance	3501-3502	20,657.25		20,657.25
Workers' Compensation Insurance	3601-3602	22,204.40		22,204.40
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	25,365.87		25,365.87
Total, Employee Benefits		326,856.40	0.00	326,856.40
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	42,056.54		42,056.54
Books and Other Reference Materials	4200	8,562.61		8,562.61
Materials and Supplies	4300	55,371.39		55,371.39
Noncapitalized Equipment	4400			0.00
Food	4700	33,883.58		33,883.58
Total, Books and Supplies		139,874.12	0.00	139,874.12
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	132,612.42		132,612.42
Travel and Conferences	5200	11,757.06		11,757.06
Dues and Memberships	5300	4,599.00		4,599.00
Insurance	5400	5,152.70		5,152.70
Operations and Housekeeping Services	5500	25,883.50		25,883.50
Rentals, Leases, Repairs, and Noncap. Improvements	5600	88,303.58		88,303.58
Professional/Consulting Services and Operating Expend.	5800	247,402.28		247,402.28
Communications	5900	17,537.16		17,537.16
Total, Services and Other Operating Expenditures		533,247.70	0.00	533,247.70
<b>6. Capital Outlay</b>				
(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
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143			0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	15,725.30		15,725.30
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	76,616.43		76,616.43
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: New Millennium Institute of Education

CDS #: 11 12 Unaudited Actuals

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	109.68		109.68
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		109.68	0.00	109.68
Total, Other Outgo		92,451.41	0.00	92,451.41
<b>8. TOTAL EXPENDITURES</b>		<b>2,073,630.10</b>	<b>0.00</b>	<b>2,073,630.10</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>94,747.03</b>	<b>84,951.00</b>	<b>179,698.03</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>94,747.03</b>	<b>84,951.00</b>	<b>179,698.03</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	139,961.12	99,801.93	239,763.05
b. Adjustments/Restatements to Beginning Balance	9793, 9795	96,269.52	(37,148.27)	59,121.25
c. Adjusted Beginning Balance		236,230.64	62,653.66	298,884.30
2. Ending Fund Balance, June 30 (E+F1c)		330,977.67	147,604.66	478,582.33
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			0.00
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	141,771.88	62,653.66	204,425.54
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: New Millennium Institute of Education

CDS #: 11\_12 Unaudited Actuals

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	884,581.07	84,951.00	969,532.07
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	22,757.64		22,757.64
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499			0.00
9. TOTAL ASSETS		1,049,110.59	147,604.66	1,196,715.25
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	142,494.92		142,494.92
2. Due to Grantor Governments	9590	575,638.00		575,638.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
6. TOTAL LIABILITIES		718,132.92	0.00	718,132.92
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		330,977.67	147,604.66	478,582.33

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

Charter School Name: New Millennium Institute of Education  
CDS #: 11\_12 Unaudited Actuals

**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. _____			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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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 _____
b. Noncertificated Salaries	2000-2999 _____
c. Employee Benefits (except 3801-3802)	3000-3999 _____
d. Books and Supplies	4000-4999 _____
e. Services and Other Operating Expenditures	5000-5999 _____
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

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

Charter School Name: New Millennium Institute of Education  
CDS #: 11\_12 Unaudited Actuals

**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)	<u>2,073,630.10</u>
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]	<u>84,951.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,988,679.10</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>109.68</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,988,569.42</u>

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

Board Mtg. (09/12)

CHARTER SCHOOL CERTIFICATION

Charter School Name: Sierra Charter School  
CDS #: 10621660114355  
Charter Approving Entity: Fresno Unified School District  
County: Fresno County  
Charter #: 898

**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:

Santino Danisi  
Name  
Director, Fiscal Services  
Title  
(559) 457-3499  
Telephone  
santino.danisi@fresnounified.org  
E-mail address

Sherry Iida  
Name  
Business Director  
Title  
(559) 476-3402  
Telephone  
siida@sierracharter.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: Lisa Marasco  
Charter School Official  
(Original signature required)

Date: 8/16/12

Printed Name: Lisa Marasco

Title: Principal/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: Ruth F. Quinto

Title: Deputy Superintendent/CFO

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: \_\_\_\_\_

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2011-2012 UNAUDITED ACTUALS

**Revenue Changes - Final Adopted Budget 05/14/12 (Third Interim) & Actuals for 2011-2012**

	Budget 05/14/12	Actual	Difference
Estimated/Actual P-2 ADA	668.29	668.29	-

	Adopted 05/14/12	Actual	Difference
--	------------------	--------	------------

State Aid	Grade Levels	Amt Per ADA	Amt Per ADA	Rate Changes
	K - 3	\$ 5,076.00	\$ 5,076.00	\$ -
	4 - 6	\$ 5,153.00	\$ 5,153.00	\$ -
	7 - 8	\$ 5,308.00	\$ 5,308.00	\$ -
	9 - 12	\$ 6,141.00	\$ 6,141.00	\$ -
		\$ 3,520,324	\$ 3,554,686.60	\$ 34,362.60
		\$ (16,757)	\$ (16,138.00)	\$ 619.00
				\$ 34,982

see Prop Taxes

Pr Yr Adj

	629.08/ADA	577.66/ADA		
In Lieu of Property Taxes	\$ 420,408	\$ 386,044.40	\$ (34,363.60)	see State Aid
	\$ 19,650	\$ 19,650.00	\$ -	Pr Yr Adj
			\$ (34,364)	

Federal Revenue	Title I	\$	167,222	\$	167,222.00	\$	-
	Title II	\$	4,595	\$	5,070.00	\$	475.00
		\$	109	\$	109.00	\$	-
	Education Jobs Fund	\$	2,267	\$	2,267.00	\$	-
						\$	475

Entitlement Adj

Pr Yr Adj

State Lottery	Rates/ADA	\$114/ Prop 20 \$20	\$120/ Prop 20 \$26	
		Annual 725 ADA	Annual 725 ADA	
		\$ 82,599	\$ 87,000.00	\$ 4,401.03
		\$ 3,205	\$ 3,210.60	\$ 5.30
		\$ 14,491	\$ 18,850.00	\$ 4,358.95
		\$ 2,206	\$ 2,206.84	\$ 1.14
				\$ 8,766

Rate Change

Pr Yr Adj

Rate Change

Pr Yr Adj

Other State	Rates/ADA	\$ 384/ADA	\$ 397.81/ADA	
Categorical	\$	256,623	\$ 265,854.44	\$ 9,231.08
				\$ 9,231
	Rates/Student	\$ 328/375 Students	\$ 324.93/375 Students	
Disadvantaged Students	\$	122,250	\$ 121,846.75	\$ (403.00)
	\$	(966)	\$ (1,176.00)	\$ (210.00)
				\$ (613)
Arts & Music	\$	9,709	\$ 9,709.00	\$ -
CAHSEE Inten	\$	22,219	\$ 22,219.00	\$ -
STAR/CAHSEE Test	\$	3,000	\$ 3,121.77	\$ 121.77
				\$ 122

Rate Change

Rate Change

Pr Yr Adj

Interest	\$	2,500	\$ 1,804.06	\$ (696)
Sales of Equip	\$	250	\$ 100.00	\$ (150)
Other Local	\$	5,100	\$ 5,536.08	\$ 436

Special Education	Rate/ADA	\$ 500.64/ADA	\$ 511.90/ADA	
	\$	334,573	\$ 342,096.06	\$ 7,523.00
Encroachment Rate	(\$ 299.30)/ADA	(\$ 299.61)/ADA		
	\$	(200,019)	\$ (200,226.79)	\$ (208.09)
	\$	(25,952)	\$ (25,952.35)	\$ -
				\$ 7,315

Rate Change

Rate Change

<b>Total Revenue Changes</b>	<b>\$</b>	<b>25,504</b>
------------------------------	-----------	---------------

Financial Data Recap

Board Mtg. (9/12)

2011-2012 UNAUDITED ACTUALS

**Expenditure Changes - Final Adopted Budget 05/14/12 (Third Interim) & Actuals for 2011-2012**

	Budget 05/14/12	Actual	Difference
--	-----------------	--------	------------

<b>Cert Salaries</b>				
(1000)	Tchrs/Tutors	\$ 1,854,117	\$ 1,822,182.72	\$ (31,934)
	Supr/Sup/Oth	\$ 280,256	\$ 276,933.99	\$ (3,322)
	Stipends	\$ 54,800	\$ -	\$ (54,800)
				<b>\$ (90,056)</b>

<b>Class Salaries</b>				
(2000)	Tutors	\$ 54,773	\$ 56,408.60	\$ 1,636
	Supr/Support	\$ 349,693	\$ 356,364.16	\$ 6,671
	Clerical/Other	\$ 122,674	\$ 118,753.20	\$ (3,921)
	Stipends	\$ 13,240	\$ -	\$ (13,240)
				<b>\$ (8,854)</b>

<b>Empl Benefits</b>				
(3000)	Payroll Benefits	\$ 366,874	\$ 346,485.47	\$ (20,389)
	Health Benefits	\$ 702,394	\$ 702,485.48	\$ 91
				<b>\$ (20,298)</b>

<b>Books/Supplies</b>				
(4000)	Textbks/Wkbks	\$ 58,197	\$ 49,233.84	\$ (8,963)
	Other Books	\$ 1,200	\$ 2,028.54	\$ 829
	Mat'ls/Supplies	\$ 121,837	\$ 95,129.97	\$ (26,707)
	Non-Capital Equip	\$ 21,680	\$ 11,221.35	\$ (10,459)
				<b>\$ (45,300)</b>

<b>Other Services</b>				
(5000)	Travel /Conf	\$ 5,964	\$ 4,688.23	\$ (1,276)
	Dues & Memberships	\$ 8,000	\$ 7,299.00	\$ (701)
	Insurance	\$ 40,090	\$ 40,086.65	\$ (3)
	Utilities	\$ 64,698	\$ 58,858.09	\$ (5,840)
	Fac/Rentals/Repairs/Maint	\$ 280,601	\$ 264,699.49	\$ (15,902)
	Consultants & Other	\$ 219,927	\$ 203,631.85	\$ (16,295)
	Communications	\$ 14,195	\$ 8,848.50	\$ (5,347)
	FUSD	\$ 41,974	\$ 42,748.76	\$ 775
				<b>\$ (44,588)</b>

<b>Capital Outlay</b>				
(6000)		\$ (2,657)	\$ (2,657.00)	\$ -
				<b>\$ -</b>

<b>Total Expenditure Changes</b>	<b>\$ (209,097)</b>
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**Ending Balances/Fund Balances**

<b>Beginning</b>	\$ 1,748,646	\$ 1,748,646	
<b>Ending Balance</b>	\$ 75,079	\$ 309,680	\$ 234,601
<b>Fund Balance</b>	\$ 1,823,724	\$ 2,058,326	
<b>% of Reserve</b>	28.06%	31.55%	

<b>Excess of Revenues Over Expenditures</b>		
Reserve Designated for Economic Uncertainties	15.00%	\$ 978,563
Other Reserve	Cash Flow	\$ 1,079,762

<b>SB 740</b>	<b>Cert Sal/Ben</b>	<b>64.77%</b>	<b>62.22%</b>
	<b>Instr/Related (No Oper/Fac)</b>	<b>84.01%</b>	<b>80.27%</b>
	<b>Instr/Related (Allow Fac)</b>	<b>85.67%</b>	<b>81.92%</b>

**2011-2012  
CLOSING REVENUE**

8015 State Aid - Current Year		P-2 Rates	P-2 ADA	Total
Grade Level	K - 3	\$ 5,076	44.05	\$ 223,597.80
	4 - 6	\$ 5,153	36.41	\$ 187,620.73
	7 - 8	\$ 5,308	96.46	\$ 512,009.68
	9 - 12	\$ 6,141	491.37	\$ 3,017,503.17
<b>Total Object: 8015</b>		(Excludes Property Taxes - see below)		<b>3,554,687.00</b>
		State Aid - Prior Year Recomputations & Adjustments		<b>(16,138.00)</b>

☞ PY St Aid - 09/10 No Adj & 10/11 -\$16,138

<b>8096 In Lieu of Property Taxes</b>	\$ 577.66 x ADA above	<b>386,044.00</b>
	In Lieu of Property Taxes - Prior Year Adjustments	<b>19,650.00</b>

☞ PY P.Taxes - 09/10 No Adj & 10/11 +\$19,650

8560 State Lottery Revenue		Est Rates	ADA	Sub-Total	TOTAL
Non-Prop 20 - Current Year	Res 1100	\$ 120.00	725	\$ 87,000.00	\$ 90,210.60
Prior Year Adj	Res 1100			\$ 3,210.60	
Prop 20 - Current Year	Res 6300	\$ 26.00	725	\$ 18,850.00	\$ 21,056.84
Prior Year Adj	Res 6300			\$ 2,206.84	
<b>Total Object: 8560</b>	PY Annual ADA x 1.04446 = 725				<b>111,267.44</b>

<b>8791 Special Education</b>	Estimated Revenue = \$ 511.90 x ADA above	\$ 342,096.06
	Est. Encroachment = \$ (299.61) x ADA above	\$ (200,226.79)
	Prior Year Adjustment	\$ (25,952.35)
<b>Total Object: 8791</b>		<b>115,916.91</b>

8290 All Other Federal Revenue	Source	Total
Res 3010	Title I, Part A - Basic Grants	\$ 167,222.00
	<i>Current Year Entitlement 167,222.00</i>	
Res 3205	Education Jobs Fund	\$ 2,267.00
	<i>PY Entitlement Adj 2,267.00</i>	
Res 4035	Title II, Part A - Teacher Quality	\$ 5,179.00
	<i>PY Entitlement Adj 109.00</i>	
	<i>Current Year Entitlement 5,070.00</i>	
<b>Total Object: 8290</b>		<b>174,668.00</b>

8590 All Other State Revenue	Source	Total
All Unrestricted	Categorical Block Grant/In Lieu EIA	\$ 386,525.00
	\$ 397.81 x ADA \$ 265,854.00	
	\$ 324.93 x 375 \$ 121,847.00	
	Prior Yr Adjustments \$ (1,176.00)	
	CAHSEE Intensive Instr & Svcs	\$ 22,219.00
	<i>Current Year Entitlement 22,219.00</i>	
	Arts & Music Block Grant	\$ 9,709.00
	<i>Current Year Entitlement 9,709.00</i>	
	Assessment/Other Apportionments	\$ 3,121.77
<b>Total Object: 8590</b>		<b>421,574.77</b>

☞ PY Categ/EIA - 09/10 +\$6 & 10/11 -\$1,182

<b>8660 Interest</b>	---	<b>1,804.06</b>
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<b>8631 Sales of Equipment/Supplies</b>	---	<b>100.00</b>
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<b>8699 All Other Local Revenue</b>	---	<b>5,536.08</b>
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<b>TOTAL ESTIMATED REVENUE</b>		<b>4,775,110.26</b>
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☞ FUSD 1% (General Purpose & Categorical Blk Grants)	CY Oversight Fee	(42,065.85)	
	PY Oversight Fee Adjustment	(682.91)	(42,748.76)
<b>TOTAL ESTIMATED REVENUE EXCLUDING FEES ABOVE</b>			<b>4,732,362</b>

	2011-2012	2011-2012	Budget Remaining	
	Final Budget (05/12)	YTD Actuals thru 06/30/12	\$	%
<b>BEGINNING BALANCE</b>	<b>1,748,646</b>	<b>1,748,645.76</b>		
<b>REVENUE: (8000)</b>				
State Aid - General Purpose	3,503,567	3,538,549.00	(34,982)	-1.00%
Transfers In Lieu of Property Taxes	440,058	405,694.00	34,364	7.81%
All Other Federal Revenue	174,193	174,668.00	(475)	-0.27%
State Lottery Revenue	102,501	111,267.44	(8,766)	-8.55%
All Other State Revenue	412,835	421,574.77	(8,740)	-2.12%
All Other Local Revenue	7,850	7,440.14	410	5.22%
Transfers of Apportionment-Special Ed	108,602	115,916.91	(7,315)	-6.74%
<b>Total 8000 - REVENUE</b>	<b>4,749,606</b>	<b>4,775,110.26</b>	<b>(25,504)</b>	<b>-0.54%</b>
<b>TOTAL RESOURCES AVAILABLE (revenue + beg. bal.)</b>	<b>6,498,252</b>	<b>6,523,756.02</b>		
<b>EXPENDITURES: (1000-7000)</b>				
<b>Certificated Salaries (1000)</b>				
Teachers, Substitutes, Aides & Tutors	1,854,117	1,822,182.72	31,934	1.72%
Certificated Pupil Support	86,675	78,320.85	8,354	9.64%
Certificated Supervisors & Administrators	128,804	133,738.56	(4,935)	-3.83%
Other Certificated	64,777	64,874.58	(98)	-0.15%
Certificated Stipends	54,800	-	54,800	100.00%
<b>Total 1000</b>	<b>2,189,173</b>	<b>2,099,116.71</b>	<b>90,056</b>	<b>4.11%</b>
<b>Classified Salaries (2000)</b>				
Instructional Aides & Tutors	54,773	56,408.60	(1,636)	-2.99%
Classified Support	106,701	104,063.04	2,638	2.47%
Classified Supervisors & Administrators	242,992	252,301.12	(9,309)	-3.83%
Clerical, Technical and Office Staff	122,674	118,753.20	3,921	3.20%
Classified Stipends	13,240	-	13,240	100.00%
<b>Total 2000</b>	<b>540,380</b>	<b>531,525.96</b>	<b>8,854</b>	<b>1.64%</b>
<b>Employee Benefits (3000)</b>				
STRS/OASDI/Medicare/SUI/WC/SDI	366,874	346,485.47	20,389	5.56%
Health Insurance	702,394	702,485.48	(91)	-0.01%
<b>Total 3000 - Employee Benefits</b>	<b>1,069,268</b>	<b>1,048,970.95</b>	<b>20,298</b>	<b>1.90%</b>
<b>Books and Supplies (4000)</b>				
Textbooks & Other Core Curricula	58,197	49,233.84	8,963	15.40%
Other Books & Reference Matrls	1,200	2,028.54	(829)	-69.05%
Materials & Supplies	121,837	95,129.97	26,707	21.92%
Non-Capitalized Furniture & Equipment	21,680	11,221.35	10,459	48.24%
<b>Total 4000 - Books and Supplies</b>	<b>202,914</b>	<b>157,613.70</b>	<b>45,300</b>	<b>22.32%</b>
<b>Services and Other Operating Exp. (5000)</b>				
Travel & Conference	5,964	4,688.23	1,276	21.39%
Dues & Membership	8,000	7,299.00	701	8.76%
Insurance	40,090	40,086.65	3	0.01%
Operations and Housekeeping Services	64,698	58,858.09	5,840	9.03%
Rentals, Leases, Repairs & Non-Capitalized Imprvmts	280,601	264,699.49	15,902	5.67%
Professional/Consult Svcs & Other Operating Exp.	219,927	203,631.85	16,295	7.41%
Oversight Fees	41,974	42,748.76	(775)	-1.85%
Communications	14,195	8,848.50	5,347	37.66%
<b>Total 5000 - Services &amp; Other Operating Expenses</b>	<b>675,449</b>	<b>630,860.57</b>	<b>44,588</b>	<b>6.60%</b>
<b>Capital Outlay (6000)</b>				
Furniture & Equipment	(2,657)	(2,657.18)	0	-0.01%
<b>Total 6000 - Capital Outlay</b>	<b>(2,657)</b>	<b>(2,657.18)</b>	<b>0</b>	<b>-0.01%</b>
<b>Other Outgo (7000)</b>				
<b>Total 7000 - Other Outgo</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Total 1000-7000 - EXPENDITURES</b>	<b>4,674,527</b>	<b>4,465,430.71</b>	<b>209,097</b>	<b>4.47%</b>
<b>Balance/(Deficit)</b>	<b>75,079</b>	<b>309,679.55</b>		

<b>RESERVE / FUND BALANCE</b>	<b>1,823,724</b>	<b>2,058,325.31</b>
<b>RESERVE OF TOTAL RESOURCES AVAILABLE</b>	<b>28.06%</b>	<b>31.55%</b>

INSTR. & RELATED EXP (does NOT include operations & facilities)	84.01%	80.27%
INSTR & RELATED EXP (Allowable Operations & Facilities Included)	85.67%	81.92%
CERTIFICATED INSTR. & RELATED SALARIES & BENEFITS	64.77%	62.22%



## 2012-13 Nonclassroom-Based Funding Determination (Based on 2011-12 Unaudited Actuals)

Link to Instructions, *Education Code*, *CA Code of Regulations*:

<http://www.cde.ca.gov/sp/cs/as/nclrbfunddetmar04.asp>

Filled From school data provided on the request form (protected).

Calculated by software (protected).

### Section III. Financial Information

**A. Resources Available for Expenditure**

**1. Revenues and Other Financing Sources**

a.	Federal Revenues		\$ 174,668.00
	(i). Amount of start-up, implementation, and dissemination grant(s) in 1a.	\$ -	
b.	State Revenues	\$ 4,187,308.12	
c.	Local Revenues	\$ 413,134.14	
	(i). Amount In Lieu of Property Taxes in 1c.	\$ 405,694.00	
d.	Other Financing Sources	\$ -	
e.	Subtotal All Financing Sources	<u>\$ 4,775,110.26</u>	
	<b>2. Ending Balance from Prior Fiscal Year</b>	<u>\$ 1,748,645.76</u>	
	<b>3. Total Resources Available for Expenditure</b>	<u>\$ 6,523,756.02</u>	

**B. Expenditures and Other Financing Uses**

**1. Instruction and Related Services**

a.	Salaries and Benefits		
	(i). Certificated	\$ 2,966,276.42	
	(ii). Classified	\$ 543,018.01	
b.	Books, Supplies, and Equipment	\$ 145,955.73	
c.	Services and Other Operating Costs	\$ -	
	(i). Contracts for Instructional Services	\$ 28,050.00	
	(ii). Contracts for Instructional Support	\$ 149,675.28	
	(iii). All other Instruction Related Operating Costs	<u>\$ 3,832,975.44</u>	
d.	Subtotal Instruction and Related Services	<u>\$ 3,832,975.44</u>	

**2. Operations and Facilities**

a.	Salaries and Benefits		
	(i). Certificated	\$ -	
	(ii). Classified	\$ -	
b.	Books, Supplies and Equipment	\$ 6,433.86	
c.	Services and Other Operating Costs	\$ 294,772.94	
d.	Facility Acquisition and Construction	\$ -	
e.	Subtotal Operations and Facilities	<u>\$ 301,206.80</u>	
f.	Allowable Facility Costs	\$ -	
	(i). Provide Actual Square Footage occupied by the charter school.	<u>17,511</u>	
	(ii). Total Classroom-Based Average Daily Attendance (if applicable) as reported at the prior-year second apportionment (P2)	<u>-</u>	
	(iii). Total Student Hours attended by nonclassroom-based pupils at the school site	<u>68,288.00</u>	

**3. Administration and All Other Activities**

a.	Salaries and Benefits		
	(i). Certificated	\$ 25,964.26	
	(ii). Classified	\$ 144,354.93	
b.	Books, Supplies, and Equipment	\$ 2,566.93	
c.	Services and Other Operating Costs	\$ -	
	(i). Contracts for Other Administrative Services	\$ 42,748.76	
	(ii). Supervisorial Oversight Fee	<u>\$ 115,613.59</u>	
	(iii). All Other Administration & Other Activities, Services & Operating Costs	<u>\$ 331,248.47</u>	
d.	Subtotal Administration and All Other Activities	<u>\$ 331,248.47</u>	



## 2012-13 Nonclassroom-Based Funding Determination (Based on 2011-12 Unaudited Actuals)

**Section III. Financial Information (continued)**

4.	Other Outgo and Other Financing Uses		\$	-
	a. Debt Service		\$	-
	b. Transfer to District or County		\$	-
	c. All Other Outgo		\$	-
	d. Subtotal Other Outgo and Other Financing Uses		\$	-
			<u>\$</u>	<u>4,465,430.71</u>

C.	Excess (Deficiency) of Revenues Over Expenditures		\$	2,058,325.31
	1. Total Excess Revenues		\$	978,563.40
	a. Reserve Designated for Economic Uncertainties	15% of A.3.	\$	-
	b. Reserve for Facilities Acquisition or Construction		\$	-
	c. Other Reserve	(includes reserve for prepaid expenditures)	\$	1,079,761.91

Certificated Instr. Salaries/Benefits = 62.22% & All Instruction & Related Expense = 80.27% of Revenue

Expenditures on Instruction & Related Services Including Allowable Facilities Costs = 81.92% of Revenue

Description	ACTUALS													TOTAL
	July	August	September	October	November	December	January	February	March	April	May	June	Accruals	
<b>CASH BALANCE:</b>														
<b>Beginning Cash Balance on July 1, 2011</b>	<b>555,339.66</b>													
<b>REVENUE:</b>														
8015 State Aid - General Purpose	-	-	-	440,199.00	-	335,182.00	335,182.00	937,771.00	31,483.00	-	156,134.00	53,695.00	1,248,903.00	3,538,549.00
8096 In Lieu of Property Taxes	51,151.19	-	116,127.46	-	-	135,181.01	(64.43)	-	98,261.69	31,265.08	45,481.43	-	(71,709.43)	405,694.00
8290 All Other Federal Revenue	-	-	-	109.00	-	-	67,133.00	-	-	64,652.00	-	2,267.00	-	174,668.00
** 8480 Categrl Blk Grant / Disadv Pupils	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8550 Mandated Cost Reimbursements	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8560 State Lottery Revenue	-	-	-	-	-	-	28,902.15	-	-	-	28,667.94	-	53,697.35	111,267.44
** 8590 All Other State Revenue	-	-	3,544.00	55,457.00	-	42,913.00	43,091.75	117,769.00	5,871.00	1,022.24	20,453.00	11,059.00	120,394.78	421,574.77
8600 All Other Local Revenue	40.31	45.88	319.46	188.11	38.67	779.27	566.75	31.23	753.48	661.86	3,740.05	59.31	215.76	7,440.14
8791 Transfers of Apportionment-Sp Ed	-	-	37,167.23	-	-	34,308.21	(25,952.35)	-	31,449.19	8,082.73	10,649.24	-	20,212.66	115,916.91
<b>8000 Revenue</b>	<b>51,191.50</b>	<b>45.88</b>	<b>157,158.15</b>	<b>495,953.11</b>	<b>38.67</b>	<b>548,363.49</b>	<b>448,858.87</b>	<b>1,055,571.23</b>	<b>167,818.36</b>	<b>105,683.91</b>	<b>265,125.66</b>	<b>67,080.31</b>	<b>1,412,221.12</b>	<b>4,775,110.26</b>
Accounts Receivable / (Deferred Revenue)	593,605.07	-	502,659.00	305,968.15	-	(17,020.48)	23,101.44	-	-	-	-	-	-	1,408,313.18
Other Receipts / Non-Revenue	1,411.19	16,403.12	5,639.69	-	7,015.58	5,823.17	66.83	8,337.31	8,161.75	0.06	7,065.09	885.15	-	58,808.92
<b>TOTAL RECEIPTS</b>	<b>646,207.76</b>	<b>16,449.00</b>	<b>665,456.84</b>	<b>801,921.26</b>	<b>7,054.23</b>	<b>537,166.18</b>	<b>472,027.14</b>	<b>1,061,908.54</b>	<b>176,980.11</b>	<b>105,683.97</b>	<b>272,190.75</b>	<b>67,965.46</b>	<b>1,412,221.12</b>	<b>6,242,232.36</b>
<b>EXPENDITURES:</b>														
1000 Certificated Salaries	12,331.13	113,170.78	169,645.46	195,225.41	212,276.12	175,419.11	181,170.79	203,484.91	232,547.02	208,493.39	207,651.45	187,701.14	-	2,099,116.71
2000 Classified Salaries	37,888.21	48,706.80	45,833.97	42,462.90	42,421.27	43,304.99	42,553.75	44,107.32	42,867.86	43,250.10	43,768.60	54,360.19	-	531,525.96
3000 Employee Benefits	125,633.18	82,227.13	72,593.07	91,884.20	66,197.10	93,160.94	93,067.85	96,153.78	100,593.09	97,582.41	98,107.50	11,518.33	20,252.37	1,048,970.95
4100 Textbooks & Core Curricula	-	-	6,507.29	1,101.34	2,093.55	44.00	-	2,240.99	(130.00)	-	25,080.72	11,225.27	1,070.68	49,233.84
4200 Other Books & Reference Matris	-	-	57.25	97.18	-	-	-	-	-	120.93	232.33	1,408.52	112.33	2,028.54
4300 Materials & Supplies	-	1,308.15	2,824.23	1,475.16	1,220.98	256.20	56.73	24,747.12	683.52	5,440.33	10,378.67	44,919.12	1,819.76	95,129.97
4400 Non-Capitalized Furniture & Equip.	435.75	766.28	1,673.39	(88.70)	531.24	360.38	337.94	-	307.70	595.57	1,103.73	2,534.13	2,663.94	11,221.35
<b>4000 Books and Supplies</b>	<b>435.75</b>	<b>2,074.43</b>	<b>11,062.16</b>	<b>2,584.98</b>	<b>3,845.77</b>	<b>660.58</b>	<b>394.67</b>	<b>26,988.11</b>	<b>861.22</b>	<b>6,156.83</b>	<b>36,795.45</b>	<b>60,087.04</b>	<b>5,666.71</b>	<b>157,613.70</b>
5200 Travel & Conference	-	-	1,691.20	83.41	518.29	-	-	582.24	833.44	929.70	-	49.95	-	4,688.23
5300 Dues & Membership	4,750.00	-	2,250.00	-	-	-	79.00	-	-	-	220.00	-	-	7,299.00
5400 Insurance	12,715.79	3,443.57	3,437.22	3,430.88	3,424.53	3,418.18	3,411.84	3,405.49	3,399.15	-	-	-	-	40,086.65
5500 Oper. and Housekeeping Svcs.	2,759.46	4,250.09	5,495.45	5,069.31	5,436.28	3,026.01	5,220.43	3,511.34	3,442.80	4,394.06	3,550.68	11,688.57	1,013.61	58,858.09
5600 Rentals, Leases, Repairs & Non-Capitalized Improvements	38,657.00	19,276.89	21,118.80	24,322.52	18,635.25	19,555.24	21,643.36	18,351.50	18,923.86	33,924.71	15,260.18	5,058.78	9,971.40	264,699.49
5800 Prof/Consult Svcs & Oper. Exp.	27,577.77	10,943.66	11,331.32	13,825.61	12,324.12	12,877.48	7,395.36	11,485.12	13,967.14	13,193.89	26,909.47	35,529.43	6,271.48	203,631.85
5890 Oversight Fees	-	-	11,672.29	-	-	10,774.42	-	-	9,876.55	3,142.54	4,476.27	-	2,806.69	42,748.76
5900 Communications	163.19	413.09	290.07	355.55	464.65	484.68	693.46	828.34	277.53	3,373.89	291.36	1,187.76	24.93	8,848.50
<b>5000 Services and Other Operating Exp.</b>	<b>86,623.21</b>	<b>38,327.30</b>	<b>57,286.35</b>	<b>47,087.28</b>	<b>40,803.12</b>	<b>50,136.01</b>	<b>38,443.45</b>	<b>38,164.03</b>	<b>50,720.47</b>	<b>58,958.79</b>	<b>50,707.96</b>	<b>53,514.49</b>	<b>20,088.11</b>	<b>630,860.57</b>
6000 Capital Outlay	-	-	-	-	-	-	(2,657.18)	-	-	-	-	-	-	(2,657.18)
7000 Other Outgo	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>1000-7000 Expenditures</b>	<b>262,911.48</b>	<b>284,506.44</b>	<b>356,421.01</b>	<b>379,244.77</b>	<b>365,543.38</b>	<b>362,681.63</b>	<b>352,973.33</b>	<b>408,898.15</b>	<b>427,589.86</b>	<b>414,441.52</b>	<b>437,030.96</b>	<b>367,181.19</b>	<b>46,007.19</b>	<b>4,465,430.71</b>
Accounts Payable / Prepaid Expenditures	(79,328.45)	284,756.03	1,920.85	2,114.54	2,087.26	3,222.55	(89.40)	-	-	4,947.63	4,178.77	82,533.95	(91,336.65)	215,007.08
Other Disbursements / Non-Expenditures	5,102.72	-	1,132.25	12,357.87	-	483.86	12,629.05	0.05	0.03	12,781.16	3.77	14,318.36	-	58,808.92
<b>TOTAL DISBURSEMENTS</b>	<b>188,885.76</b>	<b>589,262.47</b>	<b>359,474.11</b>	<b>393,717.16</b>	<b>367,630.64</b>	<b>365,367.84</b>	<b>365,612.93</b>	<b>408,898.20</b>	<b>427,589.89</b>	<b>432,170.31</b>	<b>441,213.50</b>	<b>464,033.50</b>	<b>(45,329.46)</b>	<b>4,739,246.71</b>
<b>Net Increase/(Decrease)</b>	<b>457,522.01</b>	<b>(552,813.47)</b>	<b>305,982.73</b>	<b>408,204.08</b>	<b>(360,576.41)</b>	<b>170,778.34</b>	<b>106,514.16</b>	<b>653,010.34</b>	<b>(251,809.58)</b>	<b>(326,486.34)</b>	<b>(169,022.75)</b>	<b>(396,068.04)</b>	<b>1,457,550.58</b>	<b>1,502,985.65</b>
<b>Cash Balance (Includes Beginning Balance)</b>	<b>1,012,861.67</b>	<b>480,048.20</b>	<b>766,030.93</b>	<b>1,174,235.01</b>	<b>813,658.60</b>	<b>984,436.94</b>	<b>1,090,951.10</b>	<b>1,743,961.44</b>	<b>1,492,351.86</b>	<b>1,165,865.52</b>	<b>996,842.77</b>	<b>600,774.73</b>		
<b>Fund Balance (Includes Beginning Balance)</b>														<b>2,056,425.31</b>

\*\* Categorical Block Grant (Formerly Object 8480 thru 2008-09 - Starting with 2009-10 use Object 8590)

School has a \$300,000.00 line of credit.

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

Board Mtg. (09/12)

Charter School Name: Sierra Charter School  
 CDS #: 10621660114355  
 Charter Approving Entity: Fresno Unified School District  
 County: Fresno County  
 Charter #: 898

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
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011	0.00		0.00
Charter Schools General Purpose Entitlement - State Aid	8015	3,538,549.00		3,538,549.00
State Aid - Prior Years	8019	0.00		0.00
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		0.00
Transfers to Charter Schools in Lieu of Property Taxes	8096	405,694.00		405,694.00
Other Revenue Limit Transfers	8091, 8097	0.00	0.00	0.00
<b>Total, Revenue Limit Sources</b>		<b>3,944,243.00</b>	<b>0.00</b>	<b>3,944,243.00</b>
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind (incl. ARRA)	8290		172,401.00	172,401.00
Special Education - Federal	8181, 8182		0.00	0.00
Child Nutrition - Federal	8220		0.00	0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299	0.00	2,267.00	2,267.00
<b>Total, Federal Revenues</b>		<b>0.00</b>	<b>174,668.00</b>	<b>174,668.00</b>
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE		115,916.91	115,916.91
All Other State Revenues	StateRevAO	511,785.37	21,056.84	532,842.21
<b>Total, Other State Revenues</b>		<b>511,785.37</b>	<b>136,973.75</b>	<b>648,759.12</b>
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	7,440.14	0.00	7,440.14
<b>Total, Local Revenues</b>		<b>7,440.14</b>	<b>0.00</b>	<b>7,440.14</b>
<b>5. TOTAL REVENUES</b>		<b>4,463,468.51</b>	<b>311,641.75</b>	<b>4,775,110.26</b>
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	1,601,334.35	220,848.37	1,822,182.72
Certificated Pupil Support Salaries	1200	60,308.89	18,011.96	78,320.85
Certificated Supervisors' and Administrators' Salaries	1300	133,738.56	0.00	133,738.56
Other Certificated Salaries	1900	3,722.50	61,152.08	64,874.58
<b>Total, Certificated Salaries</b>		<b>1,799,104.30</b>	<b>300,012.41</b>	<b>2,099,116.71</b>
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	56,408.60	0.00	56,408.60
Noncertificated Support Salaries	2200	104,063.04	0.00	104,063.04



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

Board Mtg. (09/12)

Charter School Name: Sierra Charter School

CDS #: 10621660114355

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	252,301.12	0.00	252,301.12
Clerical and Office Salaries	2400	118,753.20	0.00	118,753.20
Other Noncertificated Salaries	2900	0.00	0.00	0.00
Total, Noncertificated Salaries		531,525.96	0.00	531,525.96
<b>3. Employee Benefits</b>				
STRS	3101-3102	148,340.26	24,751.08	173,091.34
PERS	3201-3202	0.00	0.00	0.00
OASDI / Medicare / Alternative	3301-3302	63,171.09	4,350.09	67,521.18
Health and Welfare Benefits	3401-3402	627,410.64	75,074.84	702,485.48
Unemployment Insurance	3501-3502	37,523.08	4,830.21	42,353.29
Workers' Compensation Insurance	3601-3602	32,423.02	4,043.51	36,466.53
OPEB, Allocated	3701-3702	0.00	0.00	0.00
OPEB, Active Employees	3751-3752	0.00	0.00	0.00
PERS Reduction (for revenue limit funded schools)	3801-3802	0.00	0.00	0.00
Other Employee Benefits	3901-3902	23,807.25	3,245.88	27,053.13
Total, Employee Benefits		932,675.34	116,295.61	1,048,970.95
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	26,637.74	22,596.10	49,233.84
Books and Other Reference Materials	4200	2,028.54	0.00	2,028.54
Materials and Supplies	4300	94,322.55	807.42	95,129.97
Noncapitalized Equipment	4400	11,221.35	0.00	11,221.35
Food	4700	0.00	0.00	0.00
Total, Books and Supplies		134,210.18	23,403.52	157,613.70
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	0.00	0.00
Travel and Conferences	5200	4,688.23	0.00	4,688.23
Dues and Memberships	5300	7,299.00	0.00	7,299.00
Insurance	5400	40,086.65	0.00	40,086.65
Operations and Housekeeping Services	5500	58,858.09	0.00	58,858.09
Rentals, Leases, Repairs, and Noncap. Improvements	5600	262,982.51	1,716.98	264,699.49
Professional/Consulting Services and Operating Expend.	5800	212,972.80	33,407.81	246,380.61
Communications	5900	8,848.50	0.00	8,848.50
Total, Services and Other Operating Expenditures		595,735.78	35,124.79	630,860.57
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170	0.00	0.00	0.00
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00
Books and Media for New School Libraries or Major Expansion of School Libraries	6300	0.00	0.00	0.00
Equipment	6400	(2,657.18)	0.00	(2,657.18)
Equipment Replacement	6500	0.00	0.00	0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		(2,657.18)	0.00	(2,657.18)
<b>7. Other Outgo</b>				
Tuition to Other Schools	7110-7143	0.00	0.00	0.00
Transfers of Pass-Through Revenues to Other LEAs	7211-7213	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - Spec. Ed.	7221-7223SE	0.00	0.00	0.00
Transfers of Apportionments to Other LEAs - All Other	7221-7223AO	0.00	0.00	0.00
All Other Transfers	7281-7299	0.00	0.00	0.00

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

Board Mtg. (09/12)

July 1, 2011 to June 30, 2012

Charter School Name: Sierra Charter School

CDS #: 10621660114355

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	0.00	0.00	0.00
Principal (for modified accrual basis only)	7439	0.00	0.00	0.00
Total Debt Service		0.00	0.00	0.00
Total, Other Outgo		0.00	0.00	0.00
<b>8. TOTAL EXPENDITURES</b>		<b>3,990,594.38</b>	<b>474,836.33</b>	<b>4,465,430.71</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>472,874.13</b>	<b>(163,194.58)</b>	<b>309,679.55</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
1. Other Sources	8930-8979	0.00	0.00	0.00
2. Less: Other Uses	7630-7699	0.00	0.00	0.00
3. Contributions Between Unrestricted and Restricted Accounts (must net to zero)	8980-8999	(163,194.58)	163,194.58	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		<b>(163,194.58)</b>	<b>163,194.58</b>	<b>0.00</b>
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>309,679.55</b>	<b>0.00</b>	<b>309,679.55</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	1,748,645.76	0.00	1,748,645.76
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00	0.00	0.00
c. Adjusted Beginning Balance		<b>1,748,645.76</b>	<b>0.00</b>	<b>1,748,645.76</b>
2. Ending Fund Balance, June 30 (E+F1c)		<b>2,058,325.31</b>	<b>0.00</b>	<b>2,058,325.31</b>
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	84,555.98	6,780.67	91,336.65
4. All Others	9719	0.00	0.00	0.00
b. Restricted	9740		0.00	0.00
c. Committed				
1. Stabilization Arrangements	9750	0.00		0.00
2. Other Commitments	9760	0.00		0.00
d. Assigned	9780	0.00		0.00
e. Unassigned/Unappropriated				0.00
1. Reserve for Economic Uncertainties	9789	978,563.40		978,563.40
2. Unassigned/Unappropriated Amount	9790M	995,205.93	(6,780.67)	988,425.26
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
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	0.00	0.00	0.00
Fair Value Adjustment to Cash in County Treasury	9111	0.00	0.00	0.00
In Banks	9120	684,328.20	(83,553.47)	600,774.73
In Revolving Fund	9130	0.00	0.00	0.00
With Fiscal Agent/Trustee	9135	0.00	0.00	0.00

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

Board Mtg. (09/12)

July 1, 2011 to June 30, 2012

Charter School Name: Sierra Charter School

CDS #: 10621660114355

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140	0.00	0.00	0.00
2. Investments	9150	0.00	0.00	0.00
3. Accounts Receivable	9200	0.00	0.00	0.00
4. Due from Grantor Governments	9290	1,332,650.32	79,570.80	1,412,221.12
5. Stores	9320	0.00	0.00	0.00
6. Prepaid Expenditures (Expenses)	9330	84,555.98	6,780.67	91,336.65
7. Other Current Assets	9340	0.00	0.00	0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
<b>9. TOTAL ASSETS</b>		<b>2,101,534.50</b>	<b>2,798.00</b>	<b>2,104,332.50</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	40,402.50	2,798.00	43,200.50
2. Due to Grantor Governments	9590	2,806.69	0.00	2,806.69
3. Current Loans	9640	0.00	0.00	0.00
4. Deferred Revenue	9650	0.00	0.00	0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
<b>6. TOTAL LIABILITIES</b>		<b>43,209.19</b>	<b>2,798.00</b>	<b>46,007.19</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		2,058,325.31	0.00	2,058,325.31

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

Board Mtg. (09/12)

July 1, 2011 to June 30, 2012

Charter School Name: Sierra Charter School

CDS #: 10621660114355

**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. Title I, Part A - "NONE"	\$ 0.00	0.00	0.00
b. Title II, Part A - "NONE"	0.00	0.00	0.00
c. Education Jobs Fund - "NONE"	0.00	0.00	0.00
d. _____			0.00
e. _____			0.00
f. _____			0.00
g. _____			0.00
h. _____			0.00
i. _____			0.00
j. _____			0.00
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

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

Board Mtg. (09/12)

Charter School Name: Sierra Charter School

CDS #: 10621660114355

**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)	<u>4,465,430.71</u>
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]	<u>174,668.00</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>4,290,762.71</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>(2,657.18)</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e]	<b>\$ <u>4,293,419.89</u></b>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: School Of Unlimited Learning  
CDS #: 10621661030642  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 149


**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:
<u>Santino Danisi</u>	<u>Kiran Hayer</u>
Name	Name
<u>Director, Fiscal Services</u>	<u>Program Accountant</u>
Title	Title
<u>(559) 457-3499</u>	<u>559-263-1038</u>
Telephone	Telephone
<u>santino.danisi@fresnounified.org</u>	<u>kiran.hayer@fresnoeoc.org</u>
E-mail address	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:  Date: 8-15-12  
Charter School Official  
(Original signature required)

Printed Name: Brian Angus Title: Chief 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: \_\_\_\_\_ Date: \_\_\_\_\_  
Authorized Representative of  
Charter Approving Entity  
(Original signature required)

Printed Name: Ruth F. Quinto Title: Deputy Superintendent/CFO

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: \_\_\_\_\_ Date: \_\_\_\_\_  
County Superintendent/Designee  
(Original signature required)

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

July 1, 2011 to June 30, 2012

Charter School Name: School Of Unlimited Learning

CDS #: 10621661030642

Charter Approving Entity: Fresno Unified

County: Fresno

Charter #: 149

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
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,038,453.00		1,038,453.00
State Aid - Prior Years	8019			0.00
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	114,306.77		114,306.77
Other Revenue Limit Transfers	8091, 8097	32,078.52	4,713.80	36,792.32
Total, Revenue Limit Sources		1,184,838.29	4,713.80	1,189,552.09
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind (incl. ARRA)	8290		84,935.85	84,935.85
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220			0.00
Other Federal Revenues (incl. ARRA)	8110, 8260-8299	118,888.77	747.70	119,636.47
Total, Federal Revenues		118,888.77	85,683.55	204,572.32
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	432,882.01	35,929.74	468,811.75
Total, Other State Revenues		432,882.01	35,929.74	468,811.75
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	8,089.24		8,089.24
Total, Local Revenues		8,089.24	0.00	8,089.24
<b>5. TOTAL REVENUES</b>				
		1,744,698.31	126,327.09	1,871,025.40
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	462,242.78		462,242.78
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	267,134.78		267,134.78
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		729,377.56	0.00	729,377.56
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	162,817.20	53,006.09	215,823.29
Noncertificated Support Salaries	2200			0.00
<b>Description</b>				
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	124,200.79		124,200.79
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		287,017.99	53,006.09	340,024.08

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

Charter School Name: School Of Unlimited Learning  
CDS #: 10621661030642

Description	Object Code	Unrestricted	Restricted	Total
<b>3. Employee Benefits</b>				
STRS	3101-3102			0.00
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	75,526.33	3,883.47	79,409.80
Health and Welfare Benefits	3401-3402	190,356.82	10,487.75	200,844.57
Unemployment Insurance	3501-3502	9,283.63	382.82	9,666.45
Workers' Compensation Insurance	3601-3602	21,224.44	381.84	21,606.28
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
<b>Total, Employee Benefits</b>		<b>296,391.22</b>	<b>15,135.88</b>	<b>311,527.10</b>
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	9,199.66	733.00	9,932.66
Materials and Supplies	4300	16,517.56	303.46	16,821.02
Noncapitalized Equipment	4400			0.00
Food	4700	3,356.95	41,410.04	44,766.99
<b>Total, Books and Supplies</b>		<b>29,074.17</b>	<b>42,446.50</b>	<b>71,520.67</b>
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	3,549.07	1,259.97	4,809.04
Dues and Memberships	5300	1,200.00		1,200.00
Insurance	5400	9,750.62		9,750.62
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	178,164.07		178,164.07
Professional/Consulting Services and Operating Expend.	5800	210,173.61	14,478.65	224,652.26
Communications	5900			0.00
<b>Total, Services and Other Operating Expenditures</b>		<b>402,837.37</b>	<b>15,738.62</b>	<b>418,575.99</b>
<b>6. Capital Outlay</b> (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
<b>Total, Capital Outlay</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>7. Other Outgo</b>				
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
<b>8. TOTAL EXPENDITURES</b>				
		<b>1,744,698.31</b>	<b>126,327.09</b>	<b>1,871,025.40</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>				
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



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

Charter School Name: School Of Unlimited Learning  
CDS #: 10621661030642

		Unrestricted	Restricted	Total
<b>D. OTHER FINANCING SOURCES / USES</b>				
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>				
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	0.00		0.00
b. Adjustments/Restatements to Beginning Balance	9793, 9795	0.00		0.00
c. Adjusted Beginning Balance		0.00	0.00	0.00
2. Ending Fund Balance, June 30 (E+F1c)		0.00	0.00	0.00
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				
1. Unassigned/Unappropriated	9780			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			0.00
<b>G. ASSETS</b>				
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	300.00		300.00
With Fiscal Agent/Trustee	9135			0.00
<b>H. LIABILITIES</b>				
1. Accounts Payable				
Collections Awaiting Deposit	9140			0.00
Investments	9150			0.00
Accounts Receivable	9200	162,658.00	43,144.45	205,802.45
Due from Grantor Governments	9290			0.00
Stores	9320			0.00
Prepaid Expenditures (Expenses)	9330			0.00
Other Current Assets	9340			0.00
Capital Assets (for accrual basis only)	9400-9499			0.00
9. TOTAL ASSETS		162,958.00	43,144.45	206,102.45
<b>H. LIABILITIES</b>				
1. Accounts Payable				
Accounts Payable	9500	158,881.28	43,144.45	202,025.73
Due to Grantor Governments	9590			0.00
Current Loans	9640			0.00
Deferred Revenue	9650	4,076.72		4,076.72
Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
6. TOTAL LIABILITIES		162,958.00	43,144.45	206,102.45

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

Charter School Name: School Of Unlimited Learning  
CDS #: 10621661030642

<b>I. FUND BALANCE</b>			
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)	0.00	0.00	0.00

**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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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
b. Noncertificated Salaries	2000-2999
c. Employee Benefits (except 3801-3802)	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

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

Charter School Name: School Of Unlimited Learning  
CDS #: 10621661030642

**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)	<u>1,871,025.40</u>
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]	<u>204,572.32</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,666,453.08</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>0.00</u>
TOTAL STATE & LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]	<u>\$ 1,666,453.08</u>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: University High School  
CDS #: 10621660114553 - 11-12  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 0875

**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:
<u>Santino Danisi</u> Name	<u>Janelle Utheim</u> Name
<u>Director, Fiscal Services</u> Title	<u>Business Manager</u> Title
<u>(559) 457-3499</u> Telephone	<u>559-855-3662 ext 133</u> Telephone
<u>santino.danisi@fresnounified.org</u> E-mail address	<u>jutheim@sierrausd.org</u> 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: 8.16.12

Printed Name: JAMES BUSHMAN

Title: Head of school

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: Ruth F. Quinto

Title: Deputy Superintendent/CFO

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

Date: \_\_\_\_\_

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

Charter School Name: University High School  
 CDS #: 10621660114553 - 11-12  
 Charter Approving Entity: Fresno Unified School District  
 County: Fresno  
 Charter #: 0875

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
<b>A. REVENUES</b>				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	2,694,271.12		2,694,271.12
State Aid - Prior Years	8019	2,001.00		2,001.00
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	282,827.51		282,827.51
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		2,979,099.63	0.00	2,979,099.63
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	4,085.18	1,560.00	5,645.18
Total, Federal Revenues		4,085.18	1,560.00	5,645.18
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	264,072.32	15,793.26	279,865.58
Total, Other State Revenues		264,072.32	15,793.26	279,865.58
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	379,918.62		379,918.62
Total, Local Revenues		379,918.62	0.00	379,918.62
5. TOTAL REVENUES				
		3,627,175.75	17,353.26	3,644,529.01
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	1,203,135.96	127,952.00	1,331,087.96
Certificated Pupil Support Salaries	1200	121,731.60		121,731.60
Certificated Supervisors' and Administrators' Salaries	1300	207,824.80		207,824.80
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,532,692.36	127,952.00	1,660,644.36
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	39,470.00		39,470.00
Noncertificated Support Salaries	2200			0.00

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

July 1, 2011 to June 30, 2012

Charter School Name: University High School

CDS #: 10621660114553 - 11-12

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	28,273.56		28,273.56
Clerical and Office Salaries	2400	90,541.19		90,541.19
Other Noncertificated Salaries	2900	36,757.43		36,757.43
Total, Noncertificated Salaries		195,042.18	0.00	195,042.18
<b>3. Employee Benefits</b>				
STRS	3101-3102	133,228.81		133,228.81
PERS	3201-3202	10,534.04		10,534.04
OASDI / Medicare / Alternative	3301-3302	39,052.30		39,052.30
Health and Welfare Benefits	3401-3402	291,314.34		291,314.34
Unemployment Insurance	3501-3502	29,876.76		29,876.76
Workers' Compensation Insurance	3601-3602	22,350.61		22,350.61
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		526,356.86	0.00	526,356.86
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200	63,279.77		63,279.77
Materials and Supplies	4300	97,620.24	36,136.12	133,756.36
Noncapitalized Equipment	4400	3,461.01	201,175.59	204,636.60
Food	4700			0.00
Total, Books and Supplies		164,361.02	237,311.71	401,672.73
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	22,787.78		22,787.78
Dues and Memberships	5300	3,186.00		3,186.00
Insurance	5400	22,910.00		22,910.00
Operations and Housekeeping Services	5500			0.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	17,134.66		17,134.66
Professional/Consulting Services and Operating Expend.	5800	188,939.53	3,146,231.39	3,335,170.92
Communications	5900			0.00
Total, Services and Other Operating Expenditures		254,957.97	3,146,231.39	3,401,189.36
<b>6. Capital Outlay</b>				
(Objects 6100-6170, 6200-6500 for modified accrual basis only)				
Land and Land Improvements	6100-6170			0.00
Buildings and Improvements of Buildings	6200		7,778.03	7,778.03
Books and Media for New School Libraries or Major Expansion of School Libraries	6300			0.00
Equipment	6400		19,379.92	19,379.92
Equipment Replacement	6500			0.00
Depreciation Expense (for accrual basis only)	6900			0.00
Total, Capital Outlay		0.00	27,157.95	27,157.95
<b>7. Other Outgo</b>				
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	349,512.60		349,512.60

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

Charter School Name: University High School

CDS #: 10621660114553 - 11-12

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		349,512.60	0.00	349,512.60
<b>8. TOTAL EXPENDITURES</b>		<b>3,022,922.99</b>	<b>3,538,653.05</b>	<b>6,561,576.04</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>604,252.76</b>	<b>(3,521,299.79)</b>	<b>(2,917,047.03)</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>604,252.76</b>	<b>(3,521,299.79)</b>	<b>(2,917,047.03)</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	1,442,162.80	3,813,362.31	5,255,525.11
b. Adjustments/Restatements to Beginning Balance	9793, 9795			0.00
c. Adjusted Beginning Balance		1,442,162.80	3,813,362.31	5,255,525.11
2. Ending Fund Balance, June 30 (E+F1c)		2,046,415.56	292,062.52	2,338,478.08
Components of Ending Fund Balance (Modified Accrual Basis) (Optional)				
a. Nonspendable				
1. Revolving Cash (equals Object 9130)	9711	1,000.00		1,000.00
2. Stores (equals Object 9320)	9712	1,152.13		1,152.13
3. Prepaid Expenditures (equals Object 9330)	9713			0.00
4. All Others	9719			0.00
b. Restricted	9740		292,062.52	292,062.52
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	2,044,263.43	0.00	2,044,263.43
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
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	1,127,246.84	313,781.82	1,441,028.66
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120			0.00
In Revolving Fund	9130	1,000.00		1,000.00
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: University High School

CDS #: 10621660114553 - 11-12

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140	2,597.00		2,597.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	1,144,176.96	13,833.00	1,158,009.96
4. Due from Grantor Governments	9290			0.00
5. Stores	9320	1,152.13		1,152.13
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		2,276,172.93	327,614.82	2,603,787.75
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	229,757.37	35,552.30	265,309.67
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		229,757.37	35,552.30	265,309.67
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		2,046,415.56	292,062.52	2,338,478.08



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

Charter School Name: University High School

CDS #: 10621660114553 - 11-12

**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. _____	\$		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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	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
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>		<b>0.00</b>

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

Charter School Name: University High School

CDS #: 10621660114553 - 11-12

**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)	<u>6,561,576.04</u>
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]	<u>5,645.18</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>6,555,930.86</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>27,157.95</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]</b>	<b>\$ <u>6,528,772.91</u></b>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Arts and Science Academy  
CDS #: 10621660111633 (2)  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 0792

**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:
<u>Santino Danisi</u> Name	<u>Yoon Chang</u> Name
<u>Director, Fiscal Services</u> Title	<u>Business Manager</u> Title
<u>(559) 457-3499</u> Telephone	<u>510-663-3500 x348</u> Telephone
<u>santino.danisi@fresnounified.org</u> E-mail address	<u>yoona@edtec.com</u> 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: 8/20/12

Printed Name: Sandy Fuerte

Title: Executive Director / 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: Ruth F. Quinto

Title: Deputy Superintendent/CFO

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: Valley Arts and Science Academy

CDS #: 10621660111633

Charter Approving Entity: Fresno Unified

County: Fresno

Charter #: 0792

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
<b>A. REVENUES</b>				
1. Revenue Limit Sources				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,273,902.85		1,273,902.85
State Aid - Prior Years	8019	1,043.00		1,043.00
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	162,518.86		162,518.86
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,437,464.71	0.00	1,437,464.71
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		128,730.42	128,730.42
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		78,461.00	78,461.00
Total, Federal Revenues		0.00	207,191.42	207,191.42
3. Other State Revenues				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	523,721.33		523,721.33
Total, Other State Revenues		523,721.33	0.00	523,721.33
4. Other Local Revenues				
All Other Local Revenues	LocalRevAO	67,014.60		67,014.60
Total, Local Revenues		67,014.60	0.00	67,014.60
5. TOTAL REVENUES				
		2,028,200.64	207,191.42	2,235,392.06
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
1. Certificated Salaries				
Certificated Teachers' Salaries	1100	621,118.14	1,968.75	623,086.89
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300	83,877.78	11,561.76	95,439.54
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		704,995.92	13,530.51	718,526.43
2. Noncertificated Salaries				
Noncertificated Instructional Salaries	2100	5,575.08	11,428.69	17,003.77
Noncertificated Support Salaries	2200	2,085.35	4,087.85	6,173.20

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

July 1, 2011 to June 30, 2012

Charter School Name: Valley Arts and Science Academy

CDS #: 10621660111633

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	70,378.50	11,128.55	81,507.05
Clerical and Office Salaries	2400			0.00
Other Noncertificated Salaries	2900	59,390.22		59,390.22
Total, Noncertificated Salaries		137,429.15	26,645.09	164,074.24
<b>3. Employee Benefits</b>				
STRS	3101-3102	56,460.01	953.89	57,413.90
PERS	3201-3202	13,060.84	1,200.11	14,260.95
OASDI / Medicare / Alternative	3301-3302	22,867.71	825.16	23,692.87
Health and Welfare Benefits	3401-3402	105,484.01	26,213.01	131,697.02
Unemployment Insurance	3501-3502	16,295.55	402.56	16,698.11
Workers' Compensation Insurance	3601-3602	19,099.84	777.16	19,877.00
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	4,225.90	849.10	5,075.00
Total, Employee Benefits		237,493.86	31,220.99	268,714.85
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	26,551.81	4,726.41	31,278.22
Noncapitalized Equipment	4400	(8.29)		(8.29)
Food	4700	24,075.15	128,730.42	152,805.57
Total, Books and Supplies		50,618.67	133,456.83	184,075.50
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	3,202.69	699.00	3,901.69
Dues and Memberships	5300	2,857.63		2,857.63
Insurance	5400	13,283.94		13,283.94
Operations and Housekeeping Services	5500	26,606.80		26,606.80
Rentals, Leases, Repairs, and Noncap. Improvements	5600	181,678.52		181,678.52
Professional/Consulting Services and Operating Expend.	5800	322,306.34	1,639.00	323,945.34
Communications	5900	11,839.79		11,839.79
Total, Services and Other Operating Expenditures		561,775.71	2,338.00	564,113.71
<b>6. Capital Outlay</b>				
(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	68,962.96		68,962.96
Total, Capital Outlay		68,962.96	0.00	68,962.96
<b>7. Other Outgo</b>				
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: Valley Arts and Science Academy

CDS #: 10621660111633

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	27,277.39		27,277.39
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		27,277.39	0.00	27,277.39
Total, Other Outgo		27,277.39	0.00	27,277.39
<b>8. TOTAL EXPENDITURES</b>		<b>1,788,553.66</b>	<b>207,191.42</b>	<b>1,995,745.08</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>239,646.98</b>	<b>0.00</b>	<b>239,646.98</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>239,646.98</b>	<b>0.00</b>	<b>239,646.98</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	236,762.95		236,762.95
b. Adjustments/Restatements to Beginning Balance	9793, 9795	26,539.05		26,539.05
c. Adjusted Beginning Balance		263,302.00	0.00	263,302.00
2. Ending Fund Balance, June 30 (E+F1c)		502,948.98	0.00	502,948.98
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	502,948.98	0.00	502,948.98
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110	115,484.62		115,484.62
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	96,975.58		96,975.58
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: Valley Arts and Science Academy

CDS #: 10621660111633

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140	0.03		0.03
2. Investments	9150			0.00
3. Accounts Receivable	9200	716,427.69		716,427.69
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	38,921.61		38,921.61
7. Other Current Assets	9340	322.38		322.38
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	737,221.21		737,221.21
9. TOTAL ASSETS		1,705,353.12	0.00	1,705,353.12
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	274,298.86		274,298.86
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	265,815.95		265,815.95
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669	662,289.96		662,289.96
6. TOTAL LIABILITIES		1,202,404.77	0.00	1,202,404.77
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		502,948.35	0.00	502,948.35

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

Charter School Name: Valley Arts and Science Academy  
CDS #: 10621660111633

**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. <u>None</u>	\$		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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	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
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>



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

July 1, 2011 to June 30, 2012

Charter School Name: Valley Arts and Science Academy

CDS #: 10621660111633

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**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)	<u>1,995,745.08</u>
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]	<u>207,191.42</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,788,553.66</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>96,240.35</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e]	<b>\$ <u><u>1,692,313.31</u></u></b>

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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Valley Preparatory Academy  
CDS #: 10621660106740  
Charter Approving Entity: Fresno Unified  
County: Fresno  
Charter #: 0662

**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:
<u>Santino Danisi</u> Name	<u>Yoon Chang</u> Name
<u>Director, Fiscal Services</u> Title	<u>Business Manager</u> Title
<u>(559) 457-3499</u> Telephone	<u>510-663-3500 x348</u> Telephone
<u>santino.danisi@fresnounified.org</u> E-mail address	<u>yoon@edtec.com</u> 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: Shelly Melton  
Charter School Official  
(Original signature required)

Date: 8/15/12

Printed Name: Shelly Melton

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: Ruth F. Quinto

Title: Deputy Superintendent/CFO

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: Valley Preparatory Academy

CDS #: 10621660106740 (2)

Charter Approving Entity: Fresno Unified

County: Fresno

Charter #: 0662

**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
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,234,413.21		1,234,413.21
State Aid - Prior Years	8019	(1,345.00)		(1,345.00)
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	155,673.59		155,673.59
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,388,741.80	0.00	1,388,741.80
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind (incl. ARRA)	8290			0.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		88,087.70	88,087.70
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		56,753.00	56,753.00
Total, Federal Revenues		0.00	144,840.70	144,840.70
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	309,680.47	150,000.00	459,680.47
Total, Other State Revenues		309,680.47	150,000.00	459,680.47
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	99,628.30		99,628.30
Total, Local Revenues		99,628.30	0.00	99,628.30
<b>5. TOTAL REVENUES</b>				
		1,798,050.57	294,840.70	2,092,891.27
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	527,135.10	32,789.64	559,924.74
Certificated Pupil Support Salaries	1200			0.00
Certificated Supervisors' and Administrators' Salaries	1300			0.00
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		527,135.10	32,789.64	559,924.74
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	19,961.03	14,297.41	34,258.44
Noncertificated Support Salaries	2200	87,446.15		87,446.15

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

Charter School Name: Valley Preparatory Academy

CDS #: 10621660106740 (2)

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300	77,404.96	275.76	77,680.72
Clerical and Office Salaries	2400	69,355.16		69,355.16
Other Noncertificated Salaries	2900	58,348.43	53,413.08	111,761.51
Total, Noncertificated Salaries		312,515.73	67,986.25	380,501.98
<b>3. Employee Benefits</b>				
STRS	3101-3102	45,126.09	827.97	45,954.06
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	33,948.01	2,535.91	36,483.92
Health and Welfare Benefits	3401-3402	102,995.38	4,541.94	107,537.32
Unemployment Insurance	3501-3502	16,290.06	1,227.49	17,517.55
Workers' Compensation Insurance	3601-3602	14,742.81	972.19	15,715.00
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	943.72	36.28	980.00
Total, Employee Benefits		214,046.07	10,141.78	224,187.85
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100	20,463.23		20,463.23
Books and Other Reference Materials	4200	248.56		248.56
Materials and Supplies	4300	33,666.95	18,937.35	52,604.30
Noncapitalized Equipment	4400	18,608.67	5,810.23	24,418.90
Food	4700	29,424.63	99,562.70	128,987.33
Total, Books and Supplies		102,412.04	124,310.28	226,722.32
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100	0.00	11,435.00	11,435.00
Travel and Conferences	5200	8,666.87		8,666.87
Dues and Memberships	5300	3,668.81		3,668.81
Insurance	5400	24,375.07		24,375.07
Operations and Housekeeping Services	5500	31,148.05	5,872.95	37,021.00
Rentals, Leases, Repairs, and Noncap. Improvements	5600	124,981.57	15,635.95	140,617.52
Professional/Consulting Services and Operating Expend.	5800	330,071.46	24,242.00	354,313.46
Communications	5900	10,015.09	2,426.85	12,441.94
Total, Services and Other Operating Expenditures		532,926.92	59,612.75	592,539.67
<b>6. Capital Outlay</b>				
(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	7,071.40		7,071.40
Total, Capital Outlay		7,071.40	0.00	7,071.40
<b>7. Other Outgo</b>				
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: Valley Preparatory Academy

CDS #: 10621660106740 (2)

Description	Object Code	Unrestricted	Restricted	Total
Debt Service:				
Interest	7438	4,705.00		4,705.00
Principal (for modified accrual basis only)	7439			0.00
Total Debt Service		4,705.00	0.00	4,705.00
Total, Other Outgo		4,705.00	0.00	4,705.00
<b>8. TOTAL EXPENDITURES</b>		<b>1,700,812.26</b>	<b>294,840.70</b>	<b>1,995,652.96</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>97,238.31</b>	<b>0.00</b>	<b>97,238.31</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
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
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>97,238.31</b>	<b>0.00</b>	<b>97,238.31</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	436,856.35		436,856.35
b. Adjustments/Restatements to Beginning Balance	9793, 9795	(23,156.35)		(23,156.35)
c. Adjusted Beginning Balance		413,700.00	0.00	413,700.00
2. Ending Fund Balance, June 30 (E+F1c)		510,938.31	0.00	510,938.31
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	510,938.31	0.00	510,938.31
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	190,383.38		190,383.38
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: Valley Preparatory Academy

CDS #: 10621660106740 (2)

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200	558,195.95		558,195.95
4. Due from Grantor Governments	9290			0.00
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	3,482.03		3,482.03
7. Other Current Assets	9340			0.00
8. <i>Capital Assets (for accrual basis only)</i>	9400-9499	5,450.80		5,450.80
9. TOTAL ASSETS		757,512.16	0.00	757,512.16
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	196,573.85		196,573.85
2. Due to Grantor Governments	9590			0.00
3. Current Loans	9640	50,000.00		50,000.00
4. Deferred Revenue	9650			0.00
5. <i>Long-Term Liabilities (for accrual basis only)</i>	9660-9669			0.00
6. TOTAL LIABILITIES		246,573.85	0.00	246,573.85
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		510,938.31	0.00	510,938.31

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

Charter School Name: Valley Preparatory Academy  
CDS #: 10621660106740 (2)

**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. <u>NONE</u>			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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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	0.00
b. Noncertificated Salaries	0.00
c. Employee Benefits (except 3801-3802)	0.00
d. Books and Supplies	0.00
e. Services and Other Operating Expenditures	0.00
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

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

**Charter School Name:** Valley Preparatory Academy  
**CDS #:** 10621660106740 (2)

**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)	<u>1,995,652.96</u>
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]	<u>144,840.70</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>1,850,812.26</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>11,776.40</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE [c minus d minus e]</b>	<b>\$ <u>1,839,035.86</u></b>



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

CHARTER SCHOOL CERTIFICATION

Charter School Name: Carter G. Woodson Public Charter School  
CDS #: 10621661030840(1) 063012 Alternative Form (Woodson)  
Charter Approving Entity: Fresno Unified School District  
County: Fresno  
Charter #: 378

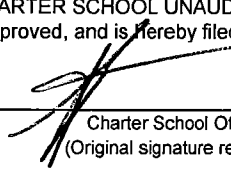
**NOTE: An Alternative Form submitted to the California Department of Education will not be considered a valid submission if the following information is missing:**

For information regarding this report, please contact:

For Approving Entity:	For Charter School:
<u>Santino Danisi</u>	<u>Demetrios Voulgaris, CPA</u>
Name	Name
<u>Director, Fiscal Services</u>	<u>Finance Director</u>
Title	Title
<u>(559) 457-3499</u>	<u>559-230-3073 or 559-230-3028</u>
Telephone	Telephone
<u>santino.danisi@fresnounified.org</u>	<u>lwashington@agapecorp.com; dvoulgaris@agapecorp.com</u>
E-mail address	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: 8-17-12

Printed Name: Linda Washington

Title: Charter 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: Ruth F. Quinto

Title: Deputy Superintendent/CFO

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: Carter G. Woodson Public Charter School

CDS #: 10621661030840(1) 063012 Alternative Form (Woodson).

Charter Approving Entity: Fresno Unified School District

County: Fresno

Charter #: 378

**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
<b>A. REVENUES</b>				
<b>1. Revenue Limit Sources</b>				
State Aid - Current Year	8011			0.00
Charter Schools General Purpose Entitlement - State Aid	8015	1,810,466.00		1,810,466.00
State Aid - Prior Years	8019	(9,008.00)		(9,008.00)
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	189,218.00		189,218.00
Other Revenue Limit Transfers	8091, 8097			0.00
Total, Revenue Limit Sources		1,990,676.00	0.00	1,990,676.00
<b>2. Federal Revenues (see NOTE in Section J)</b>				
No Child Left Behind (incl. ARRA)	8290		150,666.00	150,666.00
Special Education - Federal	8181, 8182			0.00
Child Nutrition - Federal	8220		35,584.25	35,584.25
Other Federal Revenues (incl. ARRA)	8110, 8260-8299		4,573.00	4,573.00
Total, Federal Revenues		0.00	190,823.25	190,823.25
<b>3. Other State Revenues</b>				
Special Education - State	StateRevSE			0.00
All Other State Revenues	StateRevAO	525,203.03	8,202.36	533,405.39
Total, Other State Revenues		525,203.03	8,202.36	533,405.39
<b>4. Other Local Revenues</b>				
All Other Local Revenues	LocalRevAO	21,881.43		21,881.43
Total, Local Revenues		21,881.43	0.00	21,881.43
<b>5. TOTAL REVENUES</b>				
		2,537,760.46	199,025.61	2,736,786.07
<b>B. EXPENDITURES (see NOTE in Section J)</b>				
<b>1. Certificated Salaries</b>				
Certificated Teachers' Salaries	1100	632,469.36	45,765.57	678,234.93
Certificated Pupil Support Salaries	1200	195,987.57	31,700.48	227,688.05
Certificated Supervisors' and Administrators' Salaries	1300	210,918.99		210,918.99
Other Certificated Salaries	1900			0.00
Total, Certificated Salaries		1,039,375.92	77,466.05	1,116,841.97
<b>2. Noncertificated Salaries</b>				
Noncertificated Instructional Salaries	2100	1,805.00		1,805.00
Noncertificated Support Salaries	2200	46,500.24	65,132.49	111,632.73

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

July 1, 2011 to June 30, 2012

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840(1) 063012 Alternative Form (Woodson).

Description	Object Code	Unrestricted	Restricted	Total
Noncertificated Supervisors' and Administrators' Salaries	2300			0.00
Clerical and Office Salaries	2400	146,491.97	16,880.00	163,371.97
Other Noncertificated Salaries	2900			0.00
Total, Noncertificated Salaries		194,797.21	82,012.49	276,809.70
<b>3. Employee Benefits</b>				
STRS	3101-3102	84,617.31	6,391.03	91,008.34
PERS	3201-3202			0.00
OASDI / Medicare / Alternative	3301-3302	29,774.88	7,058.78	36,833.66
Health and Welfare Benefits	3401-3402	114,247.11	9,276.38	123,523.49
Unemployment Insurance	3501-3502	16,700.70	2,351.26	19,051.96
Workers' Compensation Insurance	3601-3602	17,949.06	2,313.14	20,262.20
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	11,810.16		11,810.16
Total, Employee Benefits		275,099.22	27,390.59	302,489.81
<b>4. Books and Supplies</b>				
Approved Textbooks and Core Curricula Materials	4100			0.00
Books and Other Reference Materials	4200			0.00
Materials and Supplies	4300	174,747.60	8,033.61	182,781.21
Noncapitalized Equipment	4400	6,608.47	3,236.68	9,845.15
Food	4700	13,099.78	48,494.87	61,594.65
Total, Books and Supplies		194,455.85	59,765.16	254,221.01
<b>5. Services and Other Operating Expenditures</b>				
Subagreements for Services	5100			0.00
Travel and Conferences	5200	13,391.35	585.00	13,976.35
Dues and Memberships	5300	1,896.44		1,896.44
Insurance	5400	23,267.37		23,267.37
Operations and Housekeeping Services	5500	86,002.31		86,002.31
Rentals, Leases, Repairs, and Noncap. Improvements	5600	328,527.42		328,527.42
Professional/Consulting Services and Operating Expend.	5800	203,761.00	30,939.94	234,700.94
Communications	5900	32,309.90		32,309.90
Total, Services and Other Operating Expenditures		689,155.79	31,524.94	720,680.73
<b>6. Capital Outlay</b>				
(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
Total, Capital Outlay		0.00	0.00	0.00
<b>7. Other Outgo</b>				
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	20,252.12		20,252.12

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

Charter School Name: Carter G. Woodson Public Charter School

CDS #: 10621661030840(1) 063012 Alternative Form (Woodson).

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		20,252.12	0.00	20,252.12
<b>8. TOTAL EXPENDITURES</b>		<b>2,413,136.11</b>	<b>278,159.23</b>	<b>2,691,295.34</b>
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5-B8)</b>		<b>124,624.35</b>	<b>(79,133.62)</b>	<b>45,490.73</b>
<b>D. OTHER FINANCING SOURCES / USES</b>				
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	(79,133.62)	79,133.62	0.00
4. TOTAL OTHER FINANCING SOURCES / USES		(79,133.62)	79,133.62	0.00
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C+D4)</b>		<b>45,490.73</b>	<b>0.00</b>	<b>45,490.73</b>
<b>F. FUND BALANCE, RESERVES</b>				
1. Beginning Fund Balance				
a. As of July 1	9791	638,429.68	2,133.06	640,562.74
b. Adjustments/Restatements to Beginning Balance	9793, 9795	2,133.06	(2,133.06)	0.00
c. Adjusted Beginning Balance		640,562.74	0.00	640,562.74
2. Ending Fund Balance, June 30 (E+F1c)		686,053.47	0.00	686,053.47
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			0.00
<b>G. ASSETS</b>				
1. Cash				
In County Treasury	9110			0.00
Fair Value Adjustment to Cash in County Treasury	9111			0.00
In Banks	9120	13,044.03	208.91	13,252.94
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: Carter G. Woodson Public Charter School

CDS #: 10621661030840(1) 063012 Alternative Form (Woodson).

Description	Object Code	Unrestricted	Restricted	Total
Collections Awaiting Deposit	9140			0.00
2. Investments	9150			0.00
3. Accounts Receivable	9200		1,607.00	1,607.00
4. Due from Grantor Governments	9290	763,661.06	21,047.68	784,708.74
5. Stores	9320			0.00
6. Prepaid Expenditures (Expenses)	9330	11,572.89		11,572.89
7. Other Current Assets	9340			0.00
8. Capital Assets (for accrual basis only)	9400-9499			0.00
<b>9. TOTAL ASSETS</b>		<b>788,277.98</b>	<b>22,863.59</b>	<b>811,141.57</b>
<b>H. LIABILITIES</b>				
1. Accounts Payable	9500	94,961.51	22,863.59	117,825.10
2. Due to Grantor Governments	9590	7,263.00		7,263.00
3. Current Loans	9640			0.00
4. Deferred Revenue	9650			0.00
5. Long-Term Liabilities (for accrual basis only)	9660-9669			0.00
<b>6. TOTAL LIABILITIES</b>		<b>102,224.51</b>	<b>22,863.59</b>	<b>125,088.10</b>
<b>I. FUND BALANCE</b>				
Ending Fund Balance, June 30 (G9-H6) (must agree with Line F2)		686,053.47	0.00	686,053.47

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

Charter School Name: Carter G. Woodson Public Charter School  
CDS #: 10621661030840(1) 063012 Alternative Form (Woodson).

**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. _____	\$		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
<b>TOTAL FEDERAL REVENUES USED FOR CAPITAL OUTLAY AND DEBT SERVICE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**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
b. Noncertificated Salaries	2000-2999
c. Employee Benefits (except 3801-3802)	3000-3999
d. Books and Supplies	4000-4999
e. Services and Other Operating Expenditures	5000-5999
<b>TOTAL COMMUNITY SERVICES EXPENDITURES</b>	<b>0.00</b>

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

July 1, 2011 to June 30, 2012

**Charter School Name:** Carter G. Woodson Public Charter School

**CDS #:** 10621661030840(1) 063012 Alternative Form (Woodson).

**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)	<u>2,691,295.34</u>
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]	<u>190,823.25</u>
c. Subtotal of State & Local Expenditures [a minus b]	<u>2,500,472.09</u>
d. Less Community Services [J2 Total]	<u>0.00</u>
e. Less Capital Outlay & Debt Service [Total B6 plus objects 7438 and 7439, less J1 Total]	<u>0.00</u>
<b>TOTAL STATE &amp; LOCAL EXPENDITURES SUBJECT TO MOE</b> [c minus d minus e]	<b>\$ <u>2,500,472.09</u></b>

**Agape, Inc.**  
**Carter G Woodson Puplic Charter School**  
**Analysis of Revenue Amounts in Alternative Form for FY 2011/2012**

Description	Object	Unrestricted		Restricted		Total
		Subtotal	Total	Subtotal	Total	
<b>1. Revenue Limit Sources</b>						
Charter School Gen Purpose Entitlement	8015		1,810,466.00			1,810,466.00
Less State Aid - Prior Years	8019		(9,008.00)			(9,008.00)
Transfers to Charter Schools in Lieu of Property Taxes	8096		189,218.00			189,218.00
<b>Total, Revenue Limit Sources</b>			<b>1,990,676.00</b>	-	-	<b>1,990,676.00</b>
<b>2. Federal Revenues</b>						
NCLB, Title I				145,678.00		
NCLB, Title II				4,988.00		
<b>Total NCLB</b>					150,666.00	150,666.00
Child Nutrition-Federal					35,584.25	35,584.25
10-11 Educationa Jobs Fund				1,156.00		
09-10 ARRA				3,417.00		
<b>Other Federal Revenues</b>					4,573.00	4,573.00
<b>Total, Federal Revenue</b>			-		<b>190,823.25</b>	<b>190,823.25</b>
<b>3. All Other State Revenues</b>						
Categorical Blk Grant		278,473.00				
Facilities grants		146,884.00				
Lottery		48,747.67				
Consolidated Categorical		15,919.00				
Microsoft Technologe Settlement		20,624.11				
Supplemental Advance Apportionments		13,197.00				
11-12 BTSA Stipends		1,250.00				
10-11 Statewide Student Identifier		108.25	525,203.03			
Lottery Funds-Restricted				5,395.82		
CA State Meal Program				2,806.54	8,202.36	
<b>Total Other State Revenues</b>			<b>525,203.03</b>		<b>8,202.36</b>	<b>533,405.39</b>
<b>4. Other Local Revenues</b>						
Volny Construction Property Tax Refund		20,138.56				
Interest		874.87				
Miscellaneous Receipts/Activities		868.00				
<b>Total, Local Revenues</b>			<b>21,881.43</b>			<b>21,881.43</b>
<b>5. Total Revenues</b>			<b>2,537,760.46</b>		<b>199,025.61</b>	<b>2,736,786.07</b>



**Agape, Inc.**

Carter G. Woodson Public School

Comparison of Unaudited Actuals to Projected per 2nd Interim Report

For the Fiscal Year Ending June 30, 2012

Description	Object Codes	Actuals	Projected	Variance Actuals Over/(Under)
<b>A REVENUES</b>				
1) Revenue Limit Sources	8010-8099	1,990,676.00	2,014,035.00	(23,359.00)
2) Federal Revenues	8100-8299	190,823.25	177,606.00	13,217.25
3) Other State Revenues	8300-8599	533,405.39	437,470.00	95,935.39
4) Other Local Revenues	8600-8799	21,881.43	-	21,881.43
<b>5) TOTAL REVENUES</b>		<b>2,736,786.07</b>	<b>2,629,111.00</b>	<b>107,675.07</b>
<b>B EXPENDITURES</b>				
1) Certificated Salaries	1000-1999	1,116,841.97	1,131,307.00	(14,465.03)
2) Classified Salaries	2000-2999	276,809.70	242,000.00	34,809.70
3) Employee Benefits	3000-3999	302,489.81	312,427.00	(9,937.19)
4) Books & Supplies	4000-4999	254,221.01	183,600.00	70,621.01
5) Services, Other Operating Expense	5000-5999	720,680.73	667,424.00	53,256.73
6) Capital Outlay	6000-6599		18,000.00	(18,000.00)
7) Other Outgo	7400-7499	20,252.12	26,140.00	(5,887.88)
8) Direct Support/Indirect Costs	7300-7399		-	-
<b>9) TOTAL EXPENDITURES</b>		<b>2,691,295.34</b>	<b>2,580,898.00</b>	<b>110,397.34</b>
<b>C EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES &amp; USES</b>		<b>45,490.73</b>	<b>48,213.00</b>	<b>(2,722.27)</b>
<b>D OTHER FINANCING SOURCES/USES</b>				
1) Interfund Transfers				
a) Transfers In	8910-8929			-
b) Transfers Out	7610-7629		32,950.00	(32,950.00)
2) Other Sources/Uses				
a) Sources	8930-8979			
b) Uses	7630-7699			
3) Contributions	8980-8999	-		
<b>4) TOTAL OTHER FINANCING SOURCES/USES</b>		<b>-</b>	<b>(32,950.00)</b>	<b>32,950.00</b>
<b>E NET INCREASE (DECREASE) IN FUND BALANCE</b>		<b>45,490.73</b>	<b>15,263.00</b>	<b>30,227.73</b>
<b>F FUND BALANCE</b>				
1 Beginning Fund Balance				
a) As of July 1 - Unaudited	9791	640,562.74	640,562.74	-
b) Audit Adjustments	9793			-
c) July 1 - Audited		640,562.74	640,562.74	-
d) Other Restatements	9795			-
e) Net Beginning Balance		640,562.74	640,562.74	-
<b>2 Ending Balance, June 30</b>		<b>686,053.47</b>	<b>655,825.74</b>	<b>30,227.73</b>

**FRESNO UNIFIED SCHOOL DISTRICT**  
**2011/12**  
**YEAR-END BUDGET REVISION**

# FRESNO UNIFIED BUDGET AUGMENTATION

BOARD PRESENTATION DATE:

September 12, 2012

FUND: **Adult Education Fund**

OBJECT	ACCOUNT TITLE	Adopted BUDGET	Current BUDGET	Revised BUDGET	Net Change BUDGET
<b>APPROPRIATIONS:</b>					
1000	Certificated Salaries	1,724,079	1,541,982	2,139,518	597,536
2000	Classified Salaries	1,231,634	1,268,121	1,245,439	(22,682)
3000	Employee Benefits	1,384,124	1,363,600	1,359,638	(3,962)
4000	Books and Supplies	934,604	708,993	311,790	(397,203)
5000	Services and Ot Operating	728,117	892,581	948,085	55,504
6000	Capital Outlay	0	0	0	0
7000	Other Outgo	0	0	0	0
	<b>TOTAL BEFORE INDIRECT</b>	6,002,558	5,775,277	6,004,470	229,193
7300	INDIRECT COSTS	32,539	6,271	6,271	0
	<b>TOTAL APPROPRIATIONS</b>	6,035,097	5,781,548	6,010,741	229,193
<b>REVENUES:</b>					
	REVENUE LIMIT SOURCES	0	0	0	0
	FEDERAL REVENUES	1,603,081	1,045,102	1,045,102	0
	STATE REVENUES	0	0	345,429	345,429
	LOCAL REVENUES	748,098	748,098	635,183	(112,915)
	OTHER SOURCES	2,867,145	2,867,145	2,867,145	0
	<b>TOTAL REVENUES</b>	5,218,324	4,660,345	4,892,859	232,514
	Beginning Fund Balance	966,772	1,271,202	1,271,202	0
	Change to Fund Balance	(816,773)	(1,121,203)	(1,117,882)	3,321
	Ending Fund Balance	149,999	149,999	153,320	3,321

**FRESNO UNIFIED SCHOOL DISTRICT**

**2012/13 GANN LIMIT**

**RESOLUTION 2012-02**

**BEFORE THE BOARD OF EDUCATION  
OF THE FRESNO UNIFIED SCHOOL DISTRICT  
OF FRESNO COUNTY, CALIFORNIA**

**RESOLUTION NO. 2012-02  
(Proposition 4, 1979)**

**RESOLUTION FOR ADOPTION        )  
OF THE 2012/13 GANN AMENDMENT)**

**WHEREAS**, in November 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called “Gann Limits”, for the public agencies, including school districts; and,

**WHEREAS**, the Fresno Unified School District must establish a revised Gann Limit for the 2011//12 fiscal year and a projected Gann Limit for the 2012/13 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that this Governing Board does provide public notice that the attached calculations and documentation of the Gann Limits for the 2011/12 and 2012/13 fiscal years are made in accordance with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that this Governing Board does hereby declare that the appropriations in the Budget for the 2011/12 and 2012/13 fiscal years do not exceed the limitations imposed by Proposition 4;

**AND BE IT FURTHER RESOLVED** that the Superintendent provides copies of the resolution along with the appropriate attachments to interested citizens of the district.

**THIS FOREGOING RESOLUTION** was adopted by the Governing Board of the Fresno Unified School District of Fresno County, State of California on the 12<sup>th</sup> day of September, 2012 by the following vote:

AYES:           \_\_\_\_\_                                 **(SEAL)**

NOES:           \_\_\_\_\_

ABSENT:        \_\_\_\_\_

**CERTIFIED AS A TRUE COPY:**

\_\_\_\_\_  
Lindsay Cal Johnson, Clerk  
Board of Education

\_\_\_\_\_  
Date

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>A. PRIOR YEAR DATA</b> (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	<b>2010-11 Actual</b>			<b>2011-12 Actual</b>		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	378,583,285.93		378,583,285.93			386,378,149.21
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	69,333.05		69,333.05			69,027.71
	<b>Adjustments to 2010-11</b>			<b>Adjustments to 2011-12</b>		
ADJUSTMENTS TO PRIOR YEAR LIMIT						
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>B. CURRENT YEAR GANN ADA</b> (2011-12 data should tie to Principal Apportionment Attendance Software reports)	<b>2011-12 P2 Report</b>			<b>2012-13 P2 Estimate</b>		
1. Total K-12 ADA (Form A, Line 10)	66,484.47		66,484.47	66,371.96		66,371.96
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	2,323.93		2,323.93	2,558.79		2,558.79
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)			68,808.40			68,930.75
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School			115,139.00			115,139.00
8. Divide Line B7 by 525 (Round to 2 decimal places)			219.31			219.31
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			69,027.71			69,150.06
<b>C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)</b>	<b>2011-12 Actual</b>			<b>2012-13 Budget</b>		
1. Homeowners' Exemption (Object 8021)	719,956.38		719,956.38	719,956.00		719,956.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	251,908.14		251,908.14	251,868.00		251,868.00
4. Secured Roll Taxes (Object 8041)	46,311,661.21		46,311,661.21	46,234,493.00		46,234,493.00
5. Unsecured Roll Taxes (Object 8042)	2,829,088.10		2,829,088.10	2,764,783.00		2,764,783.00
6. Prior Years' Taxes (Object 8043)	205,026.90		205,026.90	46,544.00		46,544.00
7. Supplemental Taxes (Object 8044)	285,371.33		285,371.33	335,078.00		335,078.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	(8,106,793.64)		(8,106,793.64)	(9,792,425.00)		(9,792,425.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	6,245.06		6,245.06	3,180.00		3,180.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	590,801.16		590,801.16	222,076.00		222,076.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	(2,128,133.92)		(2,128,133.92)	(2,170,883.00)		(2,170,883.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	40,965,130.72	0.00	40,965,130.72	38,614,670.00	0.00	38,614,670.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	40,965,130.72	0.00	40,965,130.72	38,614,670.00	0.00	38,614,670.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>EXCLUDED APPROPRIATIONS</b>						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)			5,244,582.04			5,812,217.00
<b>OTHER EXCLUSIONS</b>						
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)			5,244,582.04			5,812,217.00
<b>STATE AID RECEIVED (Funds 01, 09, and 62)</b>						
24. Revenue Limit State Aid - Current Year (Object 8011)	310,089,330.00		310,089,330.00	285,857,811.00		285,857,811.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	575,564.26		575,564.26	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		4,228,291.00	4,228,291.00		4,228,291.00	4,228,291.00
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)**		299,687.00	299,687.00		301,506.00	301,506.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		18,129.00	18,129.00		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)	1,032,644.00	0.00	1,032,644.00	947,714.00	0.00	947,714.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		206,364.00	206,364.00		93,804.00	93,804.00
34. Class Size Reduction, Grades K-3 (Object 8434)	13,759,137.00		13,759,137.00	15,290,667.00		15,290,667.00
35. Class Size Reduction, Grade 9 (Object 8590)**		742,740.00	742,740.00		742,740.00	742,740.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	325,456,675.26	5,495,211.00	330,951,886.26	302,096,192.00	5,366,341.00	307,462,533.00
<b>ADD BACK TRANSFERS TO COUNTY</b>						
37. County Office Funds Transfer (Form RL, Line 32)	697,739.00		697,739.00	730,599.00		730,599.00
38. TOTAL STATE AID (Lines C36 plus C37)	326,154,414.26	5,495,211.00	331,649,625.26	302,826,791.00	5,366,341.00	308,193,132.00
<b>DATA FOR INTEREST CALCULATION</b>						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	632,943,827.61		632,943,827.61	596,760,997.00		596,760,997.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	132,887.95		132,887.95	200,000.00		200,000.00
<b>APPROPRIATIONS LIMIT CALCULATIONS</b>						
<b>D. PRELIMINARY APPROPRIATIONS LIMIT</b>						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			378,583,285.93			386,378,149.21
2. Inflation Adjustment			1.0251			1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9956			1.0018
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			386,378,149.21			401,666,305.73
<b>APPROPRIATIONS SUBJECT TO THE LIMIT</b>						
5. Local Revenues Excluding Interest (Line C18)			40,965,130.72			38,614,670.00
6. Preliminary State Aid Calculation						
a. Minimum State Aid in Local Limit (Greater of \$120 times Line B9 or \$2,400; but not greater than Line C38 or less than zero)			8,283,325.20			8,298,007.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			331,649,625.26			308,193,132.00
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			331,649,625.26			308,193,132.00
7. Local Revenues in Proceeds of Taxes						
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])			78,247.72			116,269.02
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			41,043,378.44			38,730,939.02
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)			331,649,625.26			308,193,132.00
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			41,043,378.44			
b. State Subventions (Line D8)			331,649,625.26			
c. Less: Excluded Appropriations (Line C23)			5,244,582.04			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			367,448,421.66			

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
<b>10. Adjustments to the Limit Per Government Code Section 7902.1</b> (Line D9d minus D4; if negative, then zero)  If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
<b>Summary</b>	<b>2011-12 Actual</b>			<b>2012-13 Budget</b>		
<b>11. Adjusted Appropriations Limit</b> (Lines D4 plus D10)			386,378,149.21			401,666,305.73
<b>12. Appropriations Subject to the Limit</b> (Line D9d)			367,448,421.66			

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

Kim Kelstrom, Director of Fiscal Services  
Gann Contact Person

559-457-3552  
Contact Phone Number