

Central Union High School District

2011-2012 Unaudited
Actuals

2012-2013 Revised
Budget

Part 1

MEMO

To: C. Thomas Budde, Superintendent
From: Merritt Merten, Accountant
CC: Central Union High School District Board of Trustees
Date: September 11, 2012
RE: 2011-2012 Unaudited Actuals

Enclosed you will find the 2011-2012 Unaudited Actuals for the Central Union High School District. The following summary highlights the significant changes from Estimated Actuals to Unaudited Actuals.

Unrestricted Revenues:

- **Revenue Limit Sources** increased \$29,195. There are several contributing factors that make up this net increase; they are increases of \$60,355 in Revenue Limit, \$19,234 in Prior Year Adjustments, \$8,866 in Special Ed Transfer and decreases of \$21,123 in Taxes and \$38,137 in PERS Reduction Transfer.
- **Federal Revenue** decreased \$5,657. This is due to MAA.
- **Other State Revenues** increased \$53,891. This net increase is due to an increase of \$65,080 in State Lottery Revenue and a decrease of \$11,189 in Other State Revenues.
- **Local Revenue** increased \$108,702. This net increase is due to increases of \$122,944 in IVROP (prior year revenue), \$31,170 in Other Local Revenue, \$2,440 in Leases and Rentals and a decrease of \$47,852 in Interest.

Unrestricted Expenditures:

UNRESTRICTED			
Category	2011-2012 Estimated Actuals	2011-2012 Unaudited Actuals	Difference
Certificated Salaries	13,717,740	13,598,945	(118,795)
Classified Salaries	3,312,387	3,187,973	(124,413)
Employee Benefits	4,463,278	4,393,720	(69,558)
Books & Supplies	901,476	618,759	(282,717)
Services & Operating Expenses	2,367,725	2,203,952	(163,772)
Capital Outlay	171,748	96,611	(75,137)
Other Outgo (excluding Transfers of Indirect Cost)	159,200	159,200	0
Other Outgo Transfers of Indirect Costs	(244,318)	(208,151)	36,166
Interfund Transfers In	0	(1,303)	(1,303)
Interfund Transfers Out	547,793	539,072	(8,721)
Contributions	1,892,179	1,783,339	(108,841)
Total	27,289,209	26,372,118	(917,091)

- **Certificated Salaries** decreased \$118,795. This net decrease is due to decreases of \$94,872 in Certificated Salaries, \$23,268 in Overloads, \$30,344 in Part Time Certificated Adult Ed, \$10,000 in Other Certificated Stipends, \$4,514 in Certificated Summer Intervention, \$3,822 in Certificated Pupil Support, \$1,322 in Extra Duty Stipends, \$172 in various Certificated areas and increases of \$44,630 in Substitutes, \$3,350 in Certificated Hourly and \$1,539 in Special Stipends.
- **Classified Salaries** decreased \$124,416. This net decrease is due to decreases of \$31,980 in Classified Support Overtime, \$30,212 in Classified Support Salaries, \$22,000 in Instructional Aide Overtime, \$20,632 in Clerical & Technical Salaries, \$9,332 in Substitute Clerical, \$5,946 in Other Classified Overtime, \$5,144 in Clerical Overtime, \$3,548 in Other Classified Salaries, \$3,500 in Clerical Extra Duty Stipends, \$2,072 in Work Study and increases of \$6,656 in Substitute Classified Pupil Support, \$3,047 in Classified Coaching Stipends and \$247 in various Classified areas.

- **Employee Benefits** decreased \$69,558. This decrease reflects the above changes in Certificated and Classified Salaries.
- **Books and Supplies** decreased \$282,717. The major contributing decreased areas are Text Book Expenditures of \$11,499 (which carries over to the next fiscal year), Materials and Supplies \$104,696, Tier III Flex Programs \$233,349, Other Supplies \$5,749, Maintenance Supplies \$16,209 and increases of \$61,743 in Non-Capitalized Equipment, \$17,047 in Warehouse Supplies, \$9,640 in Operations and \$353 in various other supplies.
- **Services and Other Operating Expenditures** decreased \$163,772. This net decrease is due to decreases of \$78,000 in Electricity, \$38,923 in Operating Expenditures, \$29,623 in Site Budgeted Postage, \$27,666 in Travel, \$10,416 in Insurance, \$8,946 in Dues and Memberships, \$8,573 in Gas, \$6,058 in Legal Services, \$5,475 in Garbage Fees, \$2,300 in Housekeeping Services, \$214 in various other areas and increases of \$25,795 in Rentals, Leases and Repairs, \$14,700 in Communications, \$10,457 in Direct Costs and \$1,470 in Other Services.
- **Capital Outlay** decreased \$75,137. This is due to a decrease in Equipment.
- **Other Outgo (excluding Transfers of Indirect Costs)** had no change.
- **Other Outgo-Transfers of Indirect Costs** decreased \$36,166. This decrease is due to actual Direct Support/Indirect Costs being less than expected, meaning less actual expenditures in Restricted Programs lowering these costs.
- **Interfund Transfers In** increased \$1,303. This increase is due to unanticipated Developer Administration fees allowed to charge to Fund 250 Developer Fees.
- **Interfund Transfers Out** decreased \$8,721. This decrease is due to decreased contribution to Fund 130 Cafeteria.
- **Contributions** from Unrestricted to Restricted decreased \$108,841. This net decrease is due to increases of \$34,236 in Transportation, \$35,741 in Special Ed Transportation and a decrease of \$180,781 in Routine Restricted Maintenance. Also a few small contributions and reverse contributions to clear up the schedule for Categoricals which net an increase of \$1,963.

Restricted Revenues:

- **Revenue Limit Sources** decreased \$8,866. This decrease is due to our slight drop in ADA with regards to the Special Education Revenue Limit Transfer.
- **Federal Revenue** decreased \$339,425. This is due to several grant programs that have carryover, which is accounted for by budgeting revenue received in previous years for tracking purposes. This is actually an accounting technique not an actual decrease in revenue.
- **Other State Revenue** decreased \$318,234. This decrease is also due to several grant programs that have carryover, which is accounted for by budgeting revenue received in previous years for tracking purposes.
- **Other Local Revenue** increased \$53,962. This net increase is due to unexpected RDA revenue of \$105,694, an increase in Other Local Revenue of \$43,401 and a decrease in Special Education Transfer of \$95,133.

Restricted Expenditures:

RESTRICTED			
Category	2011-2012 Estimated Actuals	2011-2012 Unaudited Actuals	Difference
Certificated Salaries	3,131,363	3,034,967	(96,396)
Classified Salaries	1,743,678	1,758,266	14,588
Employee Benefits	1,251,028	1,246,427	(4,601)
Books & Supplies	1,978,762	762,660	(1,216,102)
Services & Operating Expenses	826,052	672,429	(153,623)
Capital Outlay	303,877	244,696	(59,181)
Other Outgo (excluding Transfers of Indirect Cost)	0	0	0
Other Outgo Transfers of Indirect Costs	159,357	123,678	(35,679)
Interfund Transfers In	0	0	0
Interfund Transfers Out	295,882	295,882	0
Contributions	(1,892,179)	(1,783,339)	108,841
Total	7,797,820	6,355,667	(1,442,153)

It is important to remember when reading the significant changes in Restricted Expenditures listed below, that some of these programs have Restricted Ending Balances and Carryover (revenue from previous years). Often there is strategic planning not to spend in areas to save for specific items, like a possible text book adoption or maybe a site is planning for a certain need.

- **Certificated Salaries** decreased \$96,396. This net decrease is due to decreases of \$69,192 in Certificated Hourly, \$30,121 in Substitutes, \$1,145 in various other salaries and increases of \$2,312 in Certificated Pupil Support and \$1,750 in Extra Duty Stipends.
- **Classified Salaries** increased \$14,588. This net increase is due to increases of \$17,851 in Classified Support Salaries, \$8,663 in Instructional Aid Overtime, \$7,083 in Classified Support Overtime, \$1,131 in Substitute Instructional Aides, \$1,720 in Work Study, \$604 in various other areas and decreases of \$13,000 in

Classified Support Salary Extra Duty, \$5,539 in Other Classified Overtime and \$3,925 in Substitute Classified Pupil Support.

- **Employee Benefits** decreased \$4,601. This decrease reflects the above changes in Certificated and Classified Salaries.
- **Books and Supplies** decreased \$1,216,102. The major contributing decreased areas are Lottery Text Book Expenditures of \$459,562, Materials and Supplies \$672,133, Maintenance Supplies \$59,895, Non-Capitalized Equipment \$38,179 and Transportation Supplies \$5,733. Increases were Fuel \$13,905, Tires \$5,449 and Office Supplies \$46.
- **Services and Other Operating Expenditures** decreased \$153,623. The major contributing factors are decreases in Operations of \$55,488, Travel and Conference \$49,983, Rentals, Leases and Repairs \$26,543, Direct Costs \$9,849, Electricity \$7,025, Postage \$2,705, Communications \$1,906, Water/Sewer \$1,438 and increases of \$1,036 in Employee Screening and \$278 in various other areas.
- **Capital Outlay** decreased \$59,181. This is due to a decrease in Equipment for Routine Restricted Maintenance.
- **Other Outgo (excluding Transfers of Indirect Costs)** had no change.
- **Other Outgo-Transfers of Indirect Costs** decreased \$35,679. This decrease is due to actual Direct Support/Indirect Costs being less than expected, meaning less actual expenditures in Restricted Programs lowering these costs.
- **Interfund Transfers In** had no change.
- **Interfund Transfers Out** had no change.
- **Contributions** from Unrestricted to Restricted decreased \$108,841. This net decrease is due to increases of \$34,236 in Transportation, \$35,741 in Special Ed Transportation and a decrease of \$180,781 in Routine Restricted Maintenance and a few small contributions and reverse contributions to clear up the schedule for Categoricals net an increase of \$1,963.

Reserves & Ending Balance

Unrestricted

The District has projected an Unrestricted Ending Fund balance of \$10,364,807 of which \$2,172,746 is listed as Reserve for Economic Uncertainties, \$8,148,801 is for the State Deferrals (dollars not projected to be received until 2012-2013), \$6,000 for Revolving Cash and \$37,260 for Stores.

Restricted

The Restricted Ending Balance totals \$1,217,435. It is composed of the following programs.

Components of Restricted Ending Fund Balance	Components of Restricted Ending Fund Balance
Medi-Cal	\$ 141,405
Lottery Inst Materials	\$ 502,802
Special Education	\$ 59,409
Special Ed Mental Health	\$ 165
EIA: Limited English	\$ 380,460
School Bus Emissions	\$ 27,500
Other Local	\$ 105,694
Total	\$ 1,217,435

Unrestricted Deficit/Surplus Spending

The Unrestricted General Fund has ended the year with a surplus of \$746,453. However, the possibility exists that the Governor's Initiatives will not pass in November and could result in the loss of an additional \$507 per ADA in 2012-2013.

Restricted Deficit/Surplus Spending

The Restricted General Fund has ended the year with a deficit spending of \$25,295. As mentioned earlier in this narrative, Restricted Programs has REB (Restricted Ending Balance) and Carryover of revenues from previous years, therefore this isn't true deficit spending.



**Fiscal Year 2012- 2013
Budget Explanations**

Unrestricted General Fund					
Object Codes	2012-2013 Budget Creation	2012-2013 Revised Budget	Variance	Explanation	
REVENUE					
8010-8099	21,220,881	20,999,490	(221,390)	RL anticipated cut of \$507/ADA	
8100-8299	40,733	40,733	-	no change	
8300-8599	3,128,135	3,128,135	-	no change	
8600-8799	666,376	684,324	17,948	increase in Other Local Revenue	
TOTALS	25,056,125	24,852,683	(203,443)		
EXPENDITURES					
1000-1999	14,227,812	14,299,490	71,678	Revised Salaries	
2000-2999	3,272,190	3,274,190	2,000	increase in Substitute Classified Pupil Support	
3000-3999	4,527,710	4,538,114	10,404	adjusted based on Certificated & Classified Salaries	
4000-4999	778,036	828,560	50,524	increases in Maintenance Supplies, Text Books and Non-Capitalized Equipment	
5000-5999	2,346,139	2,371,055	24,917	increases in Operations and Travel	
6000-6999	51,420	51,420	-	no change	
7100-7299					
7400-7499	159,200	159,200	-	no change	
7300-7399	(223,066)	(223,066)	-	no change	
8900-8929	-	-	-	NA	
7600-7629	-	-	-	NA	
8980-8999	1,785,773	1,934,134	148,361	projected increase in contribution to SpEd	
TOTALS	26,925,213	27,233,096	307,883		

Net increase (decrease) in fund balance (1,869,088) (2,380,414) (511,326)

**Fiscal Year 2012-2013
Budget Explanations**

Restricted General Fund					
Object Codes	2012-2013 Budget Creation	2012-2013 Revised Budget	Variance	Explanation	
REVENUE					
8010-8099	336,542	336,542	-	no change	
8100-8299	2,541,284	2,584,429	43,145	carryover recognized in Special Ed reverse PY carryover due to Restricted Ending Balance update (accounting procedure)	
8300-8599	1,617,804	1,244,059	(373,745)	decrease in Special Ed Revenue (updated award)	
8600-8799	892,776	834,164	(58,612)		
TOTALS	5,388,407	4,999,195	(389,212)		
EXPENDITURES					
1000-1999	2,323,300	2,345,369	22,069	Revised Salaries	
2000-2999	1,712,299	1,788,018	75,719	Revised Salaries	
3000-3999	1,105,474	1,130,553	25,079	adjusted based on Certificated & Classified Salaries	
4000-4999	1,032,130	1,024,997	(7,133)	decrease in Supplies	
5000-5999	650,162	763,924	113,762	increases in Travel and Operations	
6000-6999	225,000	225,000	-	no change	
7100-7299					
7400-7499					
7300-7399	137,523	137,523	-	NA	
8900-8929				no change	
7600-7629				NA	
8980-8999	(1,785,773)	(1,934,134)	(148,361)	projected increase in contribution to SpEd	
TOTALS	5,400,114	5,481,249	81,135		

Net increase (decrease) in fund balance (11,707) (482,055) (470,347)

Unrestricted Deficit/Surplus Spending
Unrestricted deficit spending is projected to be \$2,380,414. This deficit spending represents projected loss in revenue due to mid-year cuts if the Governor's Initiatives don't pass in November. The district expects to maintain a positive certified budget.

Restricted Deficit/Surplus Spending
Restricted deficit spending is projected to be \$482,055. It is important to remember that most Restricted Programs have REB (restricted ending balance) and Carryover from PY (prior years), therefore this isn't true deficit spending.

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: Sept 11, 2012

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Erin Garcia

Merritt Merten

Name
Director, Business Advisory Services

Name
Accountant

Title
760-312-6570

Title
760-336-4503

Telephone
egarcia@icoe.k12.ca.us

Telephone
mmerten@cuhsd.net

E-mail Address

E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	55.89%
	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).	\$0.00
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	\$27,348,366.71
	Appropriations Subject to Limit	\$24,273,050.04
	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.	5.18%
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	\$638,595.43
	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]).	\$257,879.99

ADA

&

Revenue Limit

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education			3,783.78	3,780.22	3,780.22	3,780.22
a. Grades Nine through Twelve	3,780.22	3,767.19				
b. Continuation Education						
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital						
e. Community Day School						
5. Special Education						
a. Special Day Class	56.06	55.50	61.24	56.06	56.06	56.06
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	3,836.28	3,822.69	3,845.02	3,836.28	3,836.28	3,836.28
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	35.42	35.42	34.95	34.95	34.95	34.95
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School	36.95	36.95	37.31	37.31	37.31	37.31
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	72.37	72.37	72.26	72.26	72.26	72.26
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	3,908.65	3,895.06	3,917.28	3,908.54	3,908.54	3,908.54
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	3,908.65	3,895.06	3,917.28	3,908.54	3,908.54	3,908.54
SUPPLEMENTAL INSTRUCTIONAL HOURS						
19. ELEMENTARY*						
20. HIGH SCHOOL*						
21. TOTAL, SUPPLEMENTAL INSTRUCTIONAL HOURS (sum lines 19 and 20)						
COMMUNITY DAY SCHOOLS - Additional Funds						
22. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
23. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only						
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
24. Charter ADA Funded Through the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)						
b. All Other Block Grant Funded Charters						
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	0.00	0.00	0.00	0.00	0.00	0.00
27. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
28. Regular Elementary and High School ADA (SB 937)						

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

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	7,316.43	7,480.43
2. Inflation Increase	0041	164.00	243.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,480.43	7,723.43
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,480.43	7,723.43
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719		
c. Revenue Limit ADA	0033	3,917.28	3,908.54
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	29,302,938.83	30,187,335.09
6. Allowance for Necessary Small School	0489		
7. Gain or Loss from Interdistrict Attendance Agreements	0272		
8. Meals for Needy Pupils	0090		
9. Special Revenue Limit Adjustments	0274		
10. One-time Equalization Adjustments	0275		
11. Miscellaneous Revenue Limit Adjustments	0276, 0659		
12. Less: All Charter District Revenue Limit Adjustment	0217		
13. Beginning Teacher Salary Incentive Funding	0552		
14. Less: Class Size Penalties Adjustment	0173		
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	29,302,938.83	30,187,335.09
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.71186
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	23,265,947.37	21,489,156.36
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	331,980.72	239,665.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	61,348.33	77,092.85
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)	---	270,632.39	162,572.15
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	23,536,579.76	21,651,728.51

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	2,713,550.96	2,724,712.00
26. Miscellaneous Funds	0588		3,485.32
27. Community Redevelopment Funds	0589, 0721	80,714.79	146,741.02
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,794,265.75	2,874,938.34
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	20,742,314.01	18,776,790.17
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	418,377.07	392,788.66
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	---		
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(418,377.07)	(392,788.66)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	20,323,936.94	18,384,001.51
43. Less: Revenue Limit State Apportionment Receipts	---	12,175,136.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	8,148,800.94	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	43,853.29	43,853.29
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	195,436.17	195,436.17
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

General Fund (010)

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	22,865,927.30	332,957.72	23,198,785.02	20,999,490.47	336,542.23	21,336,032.70	-8.0%
2) Federal Revenue		8100-8299	44,170.16	3,492,737.54	3,536,907.70	40,733.00	2,584,429.05	2,625,162.05	-25.8%
3) Other State Revenue		8300-8599	3,288,644.86	1,288,227.94	4,586,872.80	3,128,135.00	1,244,059.40	4,372,194.40	-4.7%
4) Other Local Revenue		8600-8799	909,927.95	1,216,448.21	2,126,376.16	684,324.05	834,184.00	1,518,488.05	-28.6%
5) TOTAL REVENUES			27,118,570.27	6,330,371.41	33,448,941.68	24,852,682.52	4,999,194.68	29,851,877.20	-10.8%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	13,588,944.69	3,034,967.24	16,633,911.93	14,299,490.00	2,345,368.53	16,644,856.53	0.1%
2) Classified Salaries		2000-2999	3,187,973.42	1,758,266.02	4,946,239.44	3,274,189.50	1,788,017.72	5,062,207.22	2.3%
3) Employee Benefits		3000-3999	4,393,720.16	1,246,427.33	5,640,147.49	4,538,113.57	1,130,552.74	5,668,666.31	0.5%
4) Books and Supplies		4000-4999	618,759.45	762,660.44	1,381,419.89	828,559.58	1,024,987.26	1,853,556.84	34.2%
5) Services and Other Operating Expenditures		5000-5999	2,203,952.32	672,429.18	2,876,381.50	2,371,055.47	763,924.08	3,134,979.55	9.0%
6) Capital Outlay		6000-6999	96,611.29	244,695.58	341,306.87	51,420.00	225,000.00	276,420.00	-19.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	159,200.00	0.00	159,200.00	159,200.00	0.00	159,200.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(208,151.20)	123,677.56	(84,473.62)	(223,066.47)	137,523.47	(85,543.00)	1.3%
9) TOTAL EXPENDITURES			24,051,010.13	7,843,123.37	31,894,133.50	25,298,961.65	7,415,383.80	32,714,345.45	2.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			3,067,560.14	(1,512,751.96)	1,554,808.18	(446,279.13)	(2,416,188.12)	(2,862,488.25)	-284.1%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	1,303.37	0.00	1,303.37	0.00	0.00	0.00	-100.0%
b) Transfers Out		7600-7629	539,072.06	295,882.17	834,954.23	0.00	0.00	0.00	-100.0%
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	(1,783,338.90)	1,783,338.90	0.00	(1,934,134.46)	1,934,134.46	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(2,321,107.59)	1,487,456.73	(833,650.86)	(1,934,134.46)	1,934,134.46	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			746,452.55	(25,285.23)	721,157.32	(2,380,413.59)	(482,054.66)	(2,862,468.25)	-496.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	9,618,354.79	1,242,730.36	10,861,085.15	10,364,807.34	1,217,435.13	11,582,242.47	6.6%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			9,618,354.79	1,242,730.36	10,861,085.15	10,364,807.34	1,217,435.13	11,582,242.47	6.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,618,354.79	1,242,730.36	10,861,085.15	10,364,807.34	1,217,435.13	11,582,242.47	6.6%
2) Ending Balance, June 30 (E + F1e)			10,364,807.34	1,217,435.13	11,582,242.47	7,984,393.75	735,380.47	8,719,774.22	-24.7%
Components of Ending Fund Balance									
a) Nonspendable			6,000.00	0.00	6,000.00	6,000.00	0.00	6,000.00	0.0%
Revolving Cash		9711							
Stores		9712	37,260.37	0.00	37,260.37	37,260.37	0.00	37,260.37	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	1,217,435.13	1,217,435.13	0.00	735,380.49	735,380.49	-39.6%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	10,321,546.97	0.00	10,321,546.97	7,941,133.38	0.00	7,941,133.38	-23.1%
Unassigned/Unappropriated Amount		9780	0.00	0.00	0.00	0.00	(0.02)	(0.02)	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	1,991,588.76	684,178.15	2,655,766.91				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	6,000.00	0.00	6,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	0.00	0.00	0.00				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	8,536,422.71	905,150.43	9,441,573.14				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	114,152.06	0.00	114,152.06				
6) Stores		9320	37,260.37	0.00	37,260.37				
7) Prepaid Expenditures		9330	0.00	0.00	0.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL ASSETS			10,685,423.90	1,569,328.58	12,254,752.48				
H. LIABILITIES									
1) Accounts Payable		9500	318,765.60	126,620.71	445,386.31				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,851.09	0.00	1,851.09				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	225,272.75	225,272.75				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			320,616.69	351,893.46	672,510.15				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,364,807.21	1,217,435.12	11,582,242.33				

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment							
State Aid - Current Year	20,323,936.94	0.00	20,323,936.94	18,384,001.51	0.00	18,384,001.51	-9.5%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	19,234.00	0.00	19,234.00	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	52,362.33	0.00	52,362.33	52,362.00	0.00	52,362.00	0.0%
Timber Yield Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes							
Secured Roll Taxes	3,945,954.53	0.00	3,945,954.53	3,945,954.00	0.00	3,945,954.00	0.0%
Unsecured Roll Taxes	300,047.13	0.00	300,047.13	300,047.00	0.00	300,047.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	(11,162.03)	0.00	(11,162.03)	0.00	0.00	0.00	-100.0%
Education Revenue Augmentation Fund (ERAF)	(1,573,651.00)	0.00	(1,573,651.00)	(1,573,651.00)	0.00	(1,573,651.00)	0.0%
Community Redevelopment Funds (SB 617/699/1992)							
Penalties and Interest from Delinquent Taxes	80,714.79	0.00	80,714.79	146,741.02	0.00	146,741.02	81.8%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	3,485.32	0.00	3,485.32	New
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	23,137,436.69	0.00	23,137,436.69	21,258,939.85	0.00	21,258,939.85	-8.1%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(332,957.72)	0.00	(332,957.72)	(336,542.23)	0.00	(336,542.23)	1.1%
Continuation Education ADA Transfer							
Community Day Schools Transfer							
Special Education ADA Transfer							
All Other Revenue Limit							
Subtotal, Revenue Limit Transfers	(332,957.72)	0.00	(332,957.72)	(336,542.23)	0.00	(336,542.23)	1.1%
Total Revenue Limit Sources	22,804,478.97	0.00	22,804,478.97	20,922,397.62	0.00	20,922,397.62	-9.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	61,348.33	0.00	61,348.33	77,092.85	0.00	77,092.85	25.7%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUE LIMIT SOURCES			22,865,827.30	332,957.72	23,198,785.02	20,999,490.47	336,542.23	21,336,032.70	-8.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	623,494.34	623,494.34	0.00	709,787.85	709,787.85	13.8%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	97,612.00	97,612.00	New
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	369,113.29	369,113.29	0.00	353,797.00	353,797.00	-4.1%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		992,157.68	992,157.68		43,000.00	43,000.00	-95.7%
NCLB/IASA		8290		930,729.71	930,729.71		871,073.85	871,073.85	-6.4%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		186,410.71	186,410.71		135,648.00	135,648.00	-27.2%
NCLB: Title II, Part A, Teacher Quality	4035	8290		679.98	679.98		23,145.00	23,145.00	3303.8%
NCLB: Title III, Immigrant Education Program	4201	8290							

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	8280		155,967.96	155,967.96		153,831.35	153,831.35	-1.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8280		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		97,305.00	97,305.00		105,534.00	105,534.00	8.5%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	44,170.16	136,878.87	181,049.03	40,733.00	91,000.00	131,733.00	-27.2%
TOTAL, FEDERAL REVENUE			44,170.16	3,492,737.54	3,536,907.70	40,733.00	2,584,429.05	2,625,162.05	-25.8%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding	2430	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	2430	8319		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan	6500	8311		0.00	0.00		0.00	0.00	0.0%
Current Year									
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		148,554.00	148,554.00		145,578.00	145,578.00	-2.0%
Economic Impact Aid	7090-7091	8311		619,689.00	619,689.00		557,720.00	557,720.00	-10.0%
Spec. Ed. Transportation	7240	8311		61,241.00	61,241.00		61,241.00	61,241.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	1,558.00	1,558.00	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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	76,659.00	0.00	76,659.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	539,873.76	131,074.28	670,948.04	477,831.00	96,174.00	574,005.00	-14.4%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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		0.00	0.00		0.00	0.00	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		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,682,112.10	326,111.66	3,008,223.76	2,650,304.00	383,346.40	3,033,650.40	0.8%
TOTAL, OTHER STATE REVENUE			3,298,644.86	1,288,227.94	4,586,872.80	3,128,135.00	1,244,059.40	4,372,194.40	-4.7%

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue							
County and District Taxes							
Other Restricted Levies							
Secured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes							
Parcel Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds							
Not Subject to RL Deduction	0.00	105,693.51	105,693.51	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals	61,440.25	0.00	61,440.25	59,000.00	0.00	59,000.00	-4.0%
Interest	52,148.16	0.00	52,148.16	80,000.00	0.00	80,000.00	53.4%
Net Increase (Decrease) in the Fair Value of Investments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts							
Adult Education Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services							
7230, 7240							
Interagency Services	556,161.00	0.00	556,161.00	433,217.00	0.00	433,217.00	-22.1%
Mitigation/Developer Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691							
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	240,178.54	238,881.76	479,060.30	112,107.05	44,283.00	156,370.05	-67.4%
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		871,872.94	871,872.94		789,901.00	789,901.00	-9.4%
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	8783		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	8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			909,927.95	1,216,448.21	2,126,376.16	684,324.05	834,164.00	1,518,488.05	-28.6%
TOTAL REVENUES			27,118,570.27	6,350,371.41	33,448,941.68	24,852,682.52	4,969,194.68	29,851,877.20	-10.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	11,748,938.39	1,501,352.72	13,250,291.11	11,735,992.80	1,523,426.00	13,259,418.80	0.1%
Certificated Pupil Support Salaries		1200	373,176.51	952,544.87	1,325,721.38	1,093,106.20	230,218.80	1,323,325.00	-0.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,310,958.34	128,963.00	1,439,921.34	1,298,769.00	128,963.00	1,427,732.00	-0.8%
Other Certificated Salaries		1900	165,871.45	452,106.65	617,978.10	171,622.00	462,760.73	634,382.73	2.7%
TOTAL, CERTIFICATED SALARIES			13,598,944.69	3,034,967.24	16,633,911.93	14,299,490.00	2,345,368.53	16,644,858.53	0.1%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	272,237.90	414,418.95	686,656.85	280,202.50	424,256.00	704,460.50	2.6%
Classified Support Salaries		2200	1,227,304.33	995,153.85	2,222,458.18	1,259,594.00	1,010,345.00	2,269,939.00	2.1%
Classified Supervisors' and Administrators' Salaries		2300	178,745.52	140,352.00	319,097.52	184,320.00	140,364.00	324,684.00	1.8%
Clerical, Technical and Office Salaries		2400	1,462,443.50	130,051.27	1,592,494.77	1,497,037.00	133,063.00	1,630,090.00	2.4%
Other Classified Salaries		2900	47,242.17	78,289.95	125,532.12	53,036.00	79,997.72	133,033.72	6.0%
TOTAL, CLASSIFIED SALARIES			3,187,973.42	1,758,266.02	4,946,239.44	3,274,169.50	1,788,017.72	5,062,207.22	2.3%
EMPLOYEE BENEFITS									
STRS		3101-3102	1,086,020.73	247,908.36	1,343,929.09	1,173,598.51	191,713.99	1,365,312.50	1.6%
PERS		3201-3202	327,239.75	174,645.34	501,885.09	349,479.18	195,726.74	545,205.92	8.6%
OASD/Medicare/Alternative		3301-3302	428,920.72	166,623.22	595,543.94	464,146.91	165,795.32	629,942.23	6.1%
Health and Welfare Benefits		3401-3402	1,762,737.08	520,023.26	2,282,760.34	1,901,078.98	469,451.50	2,370,530.48	3.8%
Unemployment Insurance		3501-3502	257,106.77	73,315.30	330,422.07	193,822.37	47,776.13	241,598.50	-26.9%
Workers' Compensation		3601-3602	163,452.03	47,000.69	210,452.72	177,060.00	41,391.32	218,451.32	3.8%
OPEB, Allocated		3701-3702	315,813.34	0.00	315,813.34	228,957.89	0.00	228,957.89	-27.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	44,429.74	16,911.16	61,340.90	49,969.73	18,697.74	68,667.47	11.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,393,720.16	1,246,427.33	5,640,147.49	4,538,113.57	1,130,552.74	5,668,666.31	0.5%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	20,059.33	62,221.26	82,280.59	262,720.23	96,174.00	358,894.23	336.2%
Books and Other Reference Materials		4200	0.00	0.00	0.00	1,500.00	0.00	1,500.00	New

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	489,435.08	582,324.28	1,051,759.36	511,588.57	825,433.25	1,336,999.82	27.1%
Noncapitalized Equipment		4400	129,265.04	118,114.90	247,379.94	52,772.78	103,390.01	156,162.79	-36.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			618,759.45	762,660.44	1,381,419.89	828,559.58	1,024,997.26	1,853,556.84	34.2%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	76,385.56	114,478.43	190,861.99	74,099.30	118,846.17	192,945.47	1.1%
Dues and Memberships		5300	23,314.42	30.00	23,344.42	28,850.00	10,030.00	38,880.00	66.5%
Insurance		5400 - 5450	159,584.00	0.00	159,584.00	160,000.00	0.00	160,000.00	0.3%
Operations and Housekeeping Services		5500	1,023,930.78	15,893.34	1,039,824.12	1,189,110.00	24,530.00	1,213,640.00	16.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	220,201.64	39,581.40	259,783.04	187,200.00	40,924.00	228,124.00	-12.2%
Transfers of Direct Costs		5710	(75,930.49)	75,930.49	0.00	(50,334.91)	50,334.91	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(8,045.91)	0.00	(8,045.91)	(10,134.00)	0.00	(10,134.00)	28.0%
Professional/Consulting Services and Operating Expenditures		5800	704,980.15	412,808.12	1,117,788.27	693,809.08	503,434.00	1,197,243.08	7.1%
Communications		5900	79,552.17	13,709.40	93,261.57	98,456.00	15,825.00	114,281.00	22.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,203,952.32	672,429.18	2,876,381.50	2,371,055.47	763,924.08	3,134,979.55	9.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CAPITAL OUTLAY									
Land		6100	0.00	9,120.44	9,120.44	0.00	25,000.00	25,000.00	174.1%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	105,400.00	105,400.00	0.00	200,000.00	200,000.00	89.8%
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	96,611.29	130,175.14	226,786.43	51,420.00	0.00	51,420.00	-77.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			96,611.29	244,685.58	341,306.87	51,420.00	225,000.00	276,420.00	-19.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7142	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7221		0.00	0.00		0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7221		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7222		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7223		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers			0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	13,745.80	0.00	13,745.80	6,561.81	0.00	6,561.81	-52.3%
Other Debt Service - Principal		7439	145,454.40	0.00	145,454.40	152,638.19	0.00	152,638.19	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,200.00	0.00	159,200.00	159,200.00	0.00	159,200.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(123,677.58)	123,677.58	0.00	(137,523.47)	137,523.47	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(84,473.82)	0.00	(84,473.82)	(85,543.00)	0.00	(85,543.00)	1.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(208,151.20)	123,677.58	(84,473.62)	(223,066.47)	137,523.47	(85,543.00)	1.3%
TOTAL EXPENDITURES			24,051,010.13	7,843,123.37	31,894,133.50	25,298,961.65	7,415,383.80	32,714,345.45	2.8%

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	1,303.37	0.00	1,303.37	0.00	0.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN	1,303.37	0.00	1,303.37	0.00	0.00	0.00	-100.0%
INTERFUND TRANSFERS OUT							
To: Child Development Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	188,308.00	295,882.17	484,190.17	0.00	0.00	0.00	-100.0%
To: Deferred Maintenance Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	287,624.06	0.00	287,624.06	0.00	0.00	0.00	-100.0%
Other Authorized Interfund Transfers Out	83,140.00	0.00	83,140.00	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT	539,072.06	295,882.17	834,954.23	0.00	0.00	0.00	-100.0%
OTHER SOURCE/USES							
SOURCES							
State Apportionments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments							
Proceeds							
Proceeds from Sale/Lease- Purchase of Land/Buildings	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds							
Proceeds from Certificates of Participation	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,783,338.90)	1,783,338.90	0.00	(1,934,134.46)	1,934,134.46	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			(1,783,338.90)	1,783,338.90	0.00	(1,934,134.46)	1,934,134.46	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,321,107.59)	1,487,456.73	(833,650.86)	(1,934,134.46)	1,934,134.46	0.00	-100.0%

**Adult Education Fund
(110)**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,542.25	93,290.00	49.2%
3) Other State Revenue		8300-8599	0.00	27,387.00	New
4) Other Local Revenue		8600-8799	134,266.09	145,290.00	8.2%
5) TOTAL, REVENUES			196,808.34	265,967.00	35.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	134,525.50	156,019.00	16.0%
2) Classified Salaries		2000-2999	9,221.51	9,221.00	0.0%
3) Employee Benefits		3000-3999	18,872.33	22,688.54	20.2%
4) Books and Supplies		4000-4999	12,040.28	42,921.46	256.5%
5) Services and Other Operating Expenditures		5000-5999	13,574.48	35,980.00	165.1%
6) Capital Outlay		6000-8999	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			188,234.10	266,830.00	41.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,574.24	(863.00)	-110.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	83,140.00	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			83,140.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			91,714.24	(863.00)	-100.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	89,300.29	181,014.53	102.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,300.29	181,014.53	102.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,300.29	181,014.53	102.7%
2) Ending Balance, June 30 (E + F1e)			181,014.53	180,151.53	-0.5%
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			6,347.19	6,347.19	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	174,667.40	173,804.40	-0.5%
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	(0.08)	(0.06)	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	152,940.84		
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	37,549.90		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,851.09		
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			192,341.83		
H. LIABILITIES					
1) Accounts Payable		9500	8,489.90		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	2,857.43		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9680			
7) TOTAL, LIABILITIES			11,327.33		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			181,014.50		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	62,542.25	93,290.00	49.2%
TOTAL, FEDERAL REVENUE			62,542.25	93,290.00	49.2%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	27,387.00	New
TOTAL, OTHER STATE REVENUE			0.00	27,387.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,528.49	0.00	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	132,737.60	145,290.00	9.5%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			134,266.09	145,290.00	8.2%
TOTAL, REVENUES			196,808.34	265,967.00	35.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	134,525.50	156,019.00	16.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			134,525.50	156,019.00	16.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	9,221.51	9,221.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			9,221.51	9,221.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	9,343.48	12,872.06	37.8%
PERS		3201-3202	1,062.24	1,052.76	-0.9%
OASDI/Medicare/Alternative		3301-3302	2,579.40	2,969.17	15.1%
Health and Welfare Benefits		3401-3402	2,158.58	1,849.80	-23.6%
Unemployment Insurance		3501-3502	2,263.16	2,320.24	2.5%
Workers' Compensation		3601-3602	1,458.04	1,676.70	15.0%
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	7.43	147.81	1889.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			18,872.33	22,688.54	20.2%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	-0.0%
Books and Other Reference Materials		4200	4,146.81	0.00	-100.0%
Materials and Supplies		4300	6,719.70	27,921.46	315.5%
Noncapitalized Equipment		4400	1,173.77	15,000.00	1177.9%
TOTAL, BOOKS AND SUPPLIES			12,040.28	42,921.46	256.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	5,528.57	0.00	-100.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,045.91	10,134.00	26.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	25,846.00	New
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,574.48	35,980.00	165.1%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments					
Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL, EXPENDITURES			188,234.10	266,830.00	41.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	83,140.00	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			83,140.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			83,140.00	0.00	-100.0%

Cafeteria Fund (130)

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,226,425.60	1,377,875.80	12.3%
3) Other State Revenue		8300-8599	90,333.92	116,740.75	29.2%
4) Other Local Revenue		8600-8799	380,865.14	599,593.36	57.4%
5) TOTAL REVENUES			1,897,624.66	2,094,209.91	23.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	636,802.36	589,068.00	-7.5%
3) Employee Benefits		3000-3999	190,026.32	212,838.05	12.0%
4) Books and Supplies		4000-4999	79,260.88	892,032.47	1025.4%
5) Services and Other Operating Expenditures		5000-5999	972,992.70	273,880.09	-71.9%
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	84,473.62	85,543.00	1.3%
9) TOTAL EXPENDITURES			1,963,555.88	2,053,361.61	4.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(265,931.22)	40,848.30	-115.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	267,624.06	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			267,624.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,692.84	40,848.30	2313.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	158,802.42	160,495.26	1.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			158,802.42	160,495.26	1.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			158,802.42	160,495.26	1.1%
2) Ending Balance, June 30 (E + F1e)			160,495.26	201,343.56	25.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	34,208.52	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			126,286.74	201,343.56	59.4%
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
G. ASSETS					
1) Cash					
a) In County Treasury		9110	307.13		
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	291,606.43		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	34,208.52		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL ASSETS			326,122.08		
H. LIABILITIES					
1) Accounts Payable		9500	54,332.15		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	111,294.63		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9680			
7) TOTAL LIABILITIES			165,626.78		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			160,495.30		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.0%
FEDERAL REVENUE					
Child Nutrition Programs		8220	1,226,425.60	1,377,875.80	12.3%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,226,425.60	1,377,875.80	12.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	90,333.92	116,740.75	29.2%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			90,333.92	116,740.75	29.2%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	347,579.18	463,938.96	33.5%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,222.85	2,000.00	-10.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	31,063.11	133,654.40	330.3%
TOTAL, OTHER LOCAL REVENUE			380,865.14	599,593.36	57.4%
TOTAL, REVENUES			1,697,624.66	2,094,209.91	23.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	395,559.12	379,602.00	-4.0%
Classified Supervisors' and Administrators' Salaries		2300	48,856.50	42,866.00	-12.3%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	192,386.74	166,600.00	-13.4%
TOTAL, CLASSIFIED SALARIES			636,802.36	589,068.00	-7.5%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	47,433.92	67,254.30	41.8%
OASDI/Medicare/Alternative		3301-3302	47,659.84	45,064.60	-5.4%
Health and Welfare Benefits		3401-3402	78,541.25	79,830.50	1.6%
Unemployment Insurance		3501-3502	10,030.49	6,481.24	-35.4%
Workers' Compensation		3601-3602	6,360.82	5,929.03	-6.8%
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	8,278.38	New
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			190,026.32	212,938.05	12.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	16,867.41	9,184.00	-45.6%
Noncapitalized Equipment		4400	34,639.49	23,304.71	-32.7%
Food		4700	27,753.98	859,543.76	2997.0%
TOTAL, BOOKS AND SUPPLIES			79,260.88	892,032.47	1025.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	7,287.32	2,042.00	-71.9%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	48,407.43	55,134.00	13.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	41,553.40	1,732.15	-95.8%
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	875,715.35	214,767.94	-75.5%
Communications		5900	49.20	204.00	314.6%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			972,992.70	273,880.09	-71.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	84,473.62	85,543.00	1.3%
TOTAL OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			84,473.62	85,543.00	1.3%
TOTAL EXPENDITURES			1,963,555.88	2,053,361.61	4.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	267,624.06	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			267,624.06	0.00	-100.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			267,624.06	0.00	-100.0%

**Special Reserve Fund
Retiree Benefits
(200)**

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8800-8799	7,270.25	8,000.00	10.0%
5) TOTAL, REVENUES			7,270.25	8,000.00	10.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,270.25	8,000.00	10.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	1,084,890.04	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			1,084,890.04	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,092,160.29	8,000.00	-99.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	1,092,160.29	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	1,092,160.29	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	1,092,160.29	New
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		9760	1,092,160.29	1,100,160.29	0.7%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,090,315.73		
1) Fair Value Adjustment to Cash In County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) In Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	1,844.56		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			1,092,160.29		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,092,160.29		

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8880	7,270.25	8,000.00	10.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,270.25	8,000.00	10.0%
TOTAL, REVENUES			7,270.25	8,000.00	10.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,084,890.04	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,084,890.04	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,084,890.04	0.00	-100.0%

**Capital Facilities
Fund
(250)**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	118,178.59	103,000.00	-12.8%
5) TOTAL, REVENUES			118,178.59	103,000.00	-12.8%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	45,858.06	50,000.00	9.0%
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			45,858.06	50,000.00	9.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			72,320.53	53,000.00	-26.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,303.37	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			(1,303.37)	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			71,017.16	53,000.00	-25.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	366,176.71	437,193.87	19.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			366,176.71	437,193.87	19.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			366,176.71	437,193.87	19.4%
2) Ending Balance, June 30 (E + F1e)			437,193.87	490,193.87	12.1%
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			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	437,193.87	490,193.87	12.1%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	436,517.68		
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	727.36		
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			437,245.04		
H. LIABILITIES					
1) Accounts Payable		9500	52.64		
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			52.64		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			437,192.40		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll					
		8615	0.00	0.00	0.0%
Unsecured Roll					
		8616	0.00	0.00	0.0%
Prior Years' Taxes					
		8617	0.00	0.00	0.0%
Supplemental Taxes					
		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes					
		8621	0.00	0.00	0.0%
Other					
		8622	71,776.10	70,000.00	-2.5%
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	2,956.86	3,000.00	1.5%
Net Increase (Decrease) in the Fair Value of Investments					
		8662	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees					
		8681	43,445.63	30,000.00	-30.9%
Other Local Revenue All Other Local Revenue					
		8699	0.00	0.00	0.0%
All Other Transfers In from All Others					
		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			118,178.59	103,000.00	-12.8%
TOTAL, REVENUES			118,178.59	103,000.00	-12.8%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	3,961.34	0.00	-100.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	18,036.00	20,000.00	10.9%
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	23,860.72	30,000.00	25.7%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,858.06	50,000.00	9.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,858.06	50,000.00	9.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,303.37	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,303.37	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,303.37)	0.00	-100.0%

**County School
Facility Fund
(353)**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	29,179.97	5,000.00	-82.9%
5) TOTAL, REVENUES			29,179.97	5,000.00	-82.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	91,020.77	32,050.00	-64.8%
5) Services and Other Operating Expenditures		5000-5999	18,946.24	20,000.00	5.6%
6) Capital Outlay		6000-6999	6,205,254.37	273,748.00	-95.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,315,221.38	325,798.00	-94.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,286,041.41)	(320,798.00)	-94.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	484,190.17	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			484,190.17	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,801,851.24)	(320,798.00)	-84.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	6,451,128.71	849,277.47	-89.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,451,128.71	849,277.47	-89.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,451,128.71	849,277.47	-89.9%
2) Ending Balance, June 30 (E + F1e)			649,277.47	328,479.47	-49.4%
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	649,220.28	328,422.28	-49.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	57.19	57.19	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	844,814.74		
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	553.73		
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			845,368.47		
H. LIABILITIES					
1) Accounts Payable		9500	196,091.00		
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		9680			
7) TOTAL LIABILITIES			196,091.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			649,277.47		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	29,179.97	5,000.00	-82.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			29,179.97	5,000.00	-82.9%
TOTAL, REVENUES			29,179.97	5,000.00	-82.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	91,020.77	30,650.00	-66.3%
Noncapitalized Equipment		4400	0.00	1,400.00	New
TOTAL, BOOKS AND SUPPLIES			91,020.77	32,050.00	-64.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
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	88.75	0.00	-100.0%
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	18,857.49	20,000.00	6.1%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,946.24	20,000.00	5.6%
CAPITAL OUTLAY					
Land		6100	67,312.87	15,000.00	-77.7%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	6,137,941.50	252,444.00	-95.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	6,304.00	New
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,205,254.37	273,748.00	-95.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,315,221.38	325,798.00	-94.8%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	484,190.17	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			484,190.17	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			484,190.17	0.00	-100.0%

**Special Reserve Fund
for Capital Outlay
Projects-Land
(400)**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	25,054.48	28,227.00	12.7%
5) TOTAL REVENUES			25,054.48	28,227.00	12.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	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	207,744.78	205,245.28	-1.2%
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			207,744.78	205,245.28	-1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(182,690.30)	(177,018.28)	-3.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,461,813.68	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			2,461,813.68	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,279,123.38	(177,018.28)	-107.8%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	2,279,123.38	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	2,279,123.38	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	2,279,123.38	New
2) Ending Balance, June 30 (E + F1e)			2,279,123.38	2,102,105.10	-7.8%
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	2,279,123.38	2,102,105.10	-7.8%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	2,275,248.89		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) In Banks		9120	0.00		
c) In Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,874.49		
4) Due from Grantor Government		9280	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			2,279,123.38		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,279,123.38		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	9,297.76	13,227.00	42.3%
Interest		8660	15,756.72	15,000.00	-4.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			25,054.48	28,227.00	12.7%
TOTAL, REVENUES			25,054.48	28,227.00	12.7%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	207,744.78	205,245.28	-1.2%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			207,744.78	205,245.28	-1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			207,744.78	205,245.28	-1.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,461,813.68	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,461,813.68	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,461,813.68	0.00	-100.0%

**Bond Interest and
Redemption Fund
(510)**

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	34,871.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	2,661,103.00	0.00	-100.0%
5) TOTAL, REVENUES			2,695,974.00	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,665,306.00	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,665,306.00	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,030,668.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,030,668.00	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	970,956.00	2,001,624.00	106.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			970,956.00	2,001,624.00	106.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			970,956.00	2,001,624.00	106.1%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	2,001,624.00	2,001,624.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) In County Treasury		9110	1,998,600.00		
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	3,024.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL ASSETS			2,001,624.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,001,624.00		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Voted Indebtedness Levies					
Homeowners' Exemptions		8571	34,871.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,871.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies Secured Roll					
		8611	2,567,959.00	0.00	-100.0%
Unsecured Roll		8612	93,303.00	0.00	-100.0%
Prior Years' Taxes		8613	0.00	0.00	0.0%
Supplemental Taxes		8614	(9,229.00)	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Interest		8660	5,468.00	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	3,802.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,661,103.00	0.00	-100.0%
TOTAL, REVENUES			2,696,974.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	1,190,000.00	0.00	-100.0%
Bond Interest and Other Service Charges		7434	475,306.00	0.00	-100.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,665,306.00	0.00	-100.0%
TOTAL EXPENDITURES			1,665,306.00	0.00	-100.0%

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