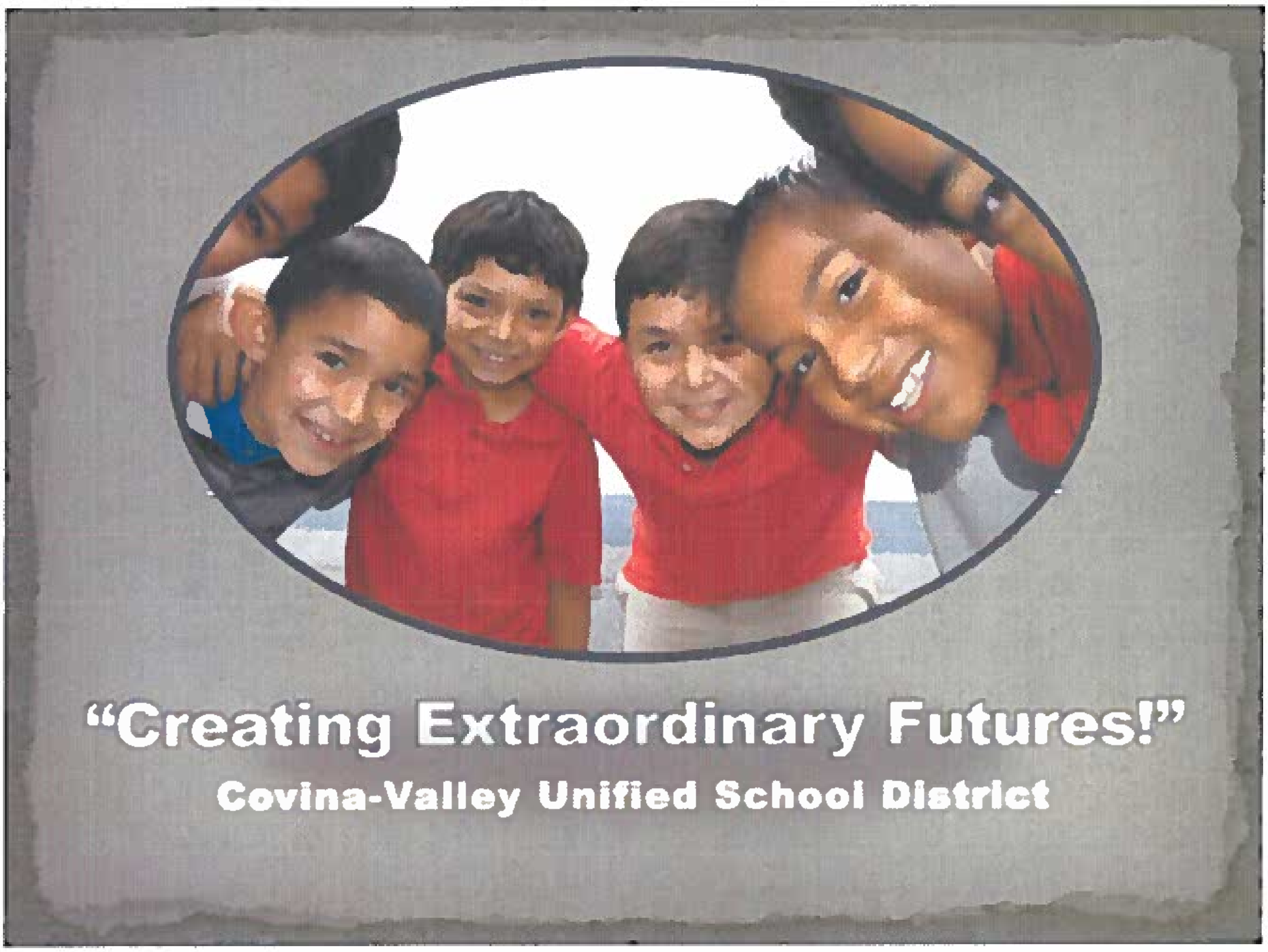
COVINA-VALLEY
UNIFIED SCHOOL DISTRICT



2011-12
Unaudited Actuals

COVINA-VALLEY
UNIFIED SCHOOL DISTRICT

District Superintendent
Catherine J. Nichols, Ed.D.

September 17, 2012

To: Board of Education and Dr. Catherine J. Nichols

From: David A. Rivera, Chief Business Officer DAR

Subject: 2011-12 Unaudited Actuals Report

The Unaudited Actuals Report is one of four financial statements school districts are required to file with the State and post for public review.

Each report represents projections and/or actual results of financial condition through specific periods as indicated in the table below. The report(s) include mandated information and disclosures so that the County Office of Education and State can review and gauge the District's fiscal viability. The four mandated reports are as follows:

Report	Period Covered	Filing Date
Adopted Budget	July 1 – June 30	June 30
First Interim	July 1 – October 31	December 15
Second Interim	July 1 – January 31	March 15
Unaudited Actuals	July 1 – June 30	September 15

On the September 17th Agenda, the Unaudited Actuals Report is presented for Board review and authorization. This report includes financial statements for each fund and account group of the District. Also, supplemental documents are submitted which include information concerning student attendance, base revenue limit calculations, long-term debt analysis, and accounting for fixed assets. In accordance with Education Code requirements, the data provided in the Unaudited Actuals Report is required to be audited by our independent auditors for accuracy and compliance.

Report Format: The District is required to use a statewide, uniform financial reporting format called Standardized Account Code Structure (SACS) to report annual financial information. The state provides each district with a software application to ensure this format is used. While the SACS format is very helpful it requires very detailed information to be prepared and generates a final report in excess of 100 pages long. For the purpose of this summary report, we have provided a comparative Statement of Revenue, Expenditures, and Changes in Fund Balance for each fund covering the past three years. This statement reports actual results of operations for the fiscal years 2010-11 through 2011-12.

District Funds: All District funds, except for ASBs, are reported on the Unaudited Actuals Report. The District maintains and operates the following funds:

General Fund: The General Fund is the chief operating fund for the District. It is used to account for and report all financial resources not accounted for and reported in another fund.

Adult Education Fund: Reports all financial activity related to Adult Education.

Child Development Fund: Reports financial activity related to Federal and State funded childcare programs run by the District.

Cafeteria Fund: Reports all financial activity from District Nutrition Services operations.

Deferred Maintenance Fund: Reports revenues received from the State Deferred Maintenance Program and expenditures made for District facilities major maintenance projects.

Building Fund: Reports receipts from sales of capital facilities bonds and expenditures for Measure C facilities projects.

Capital Facilities Fund: Reports revenues received from developer fees, and expenditures related to temporary housing and other projects related to modernization projects around the District.

County School Facilities Fund: Reports receipt of revenues from the State School Construction program. Cash is transferred from this fund to the Building Fund, where expenditures for school construction are recorded.

Bond Interest and Redemption Fund: Reports receipt of tax revenues and payments on bonded debt of Measure C funds. This fund is under the control of the Los Angeles County Auditor-Controller.

Enterprise Fund: Records the financial activity of Kids' Korner, the District's before and after school childcare program.

Self-Insurance Fund: The Self-Insurance Fund consists of four sub-funds: Health and Welfare, Retiree Health and Welfare, Property and Liability, and Workers' Compensation. These funds account for the financial activities as follows:

> **Health and Welfare Sub-Fund:** The Health and Welfare sub-fund is used to account for resources committed to the District's medical insurance program.

Retiree Health and Welfare Sub-Fund: The Health and Welfare sub-fund is used to account for resources committed to the District's medical insurance program for retirees.

Property and Liability Sub-Fund: The Property and Liability sub-fund is used to account for resources committed to the District's self-insurance program for property and liability insurance.

Workers' Compensation Sub-Fund: The Workers' Compensation sub-fund is used to account for resources committed to the District's self-insurance program for workers' compensation.

Most District funds are classified as "Governmental", which means they are kept on a modified accrual basis. In general, this means that only current assets and liabilities are accrued.

The self-insurance funds are kept on a full accrual basis. All assets and liabilities of the self-insurance funds are recognized by the District and recorded in these funds. This includes all estimated liabilities for claims, both known and incurred but not reported (I.B.N.R. claims).

Long-term assets and liabilities are accounted for separately in the Government-Wide Financial Statement group accounts as follows:

Long-Term Debt Group of Accounts: Records debt that entails a multi-year commitment.

Capital Assets Group of Accounts: Records capitalized fixed assets (buildings, land, and equipment) and associated depreciation.

Financial Summary: The General Fund experienced a net increase in the ending fund balance of $5,051,146. As outlined in the table below, increases in the ending balance are primarily attributed to receipt of one-time revenues and curtailing operational expenses.

	Unrestricted	Restricted	Total
Revenues	79,712,058	30,240,846	109,952,904
Expenditures	(71,506,397)	(36,091,762)	(107,598,159)
Interfund Transfer In	3,309,525	-0-	3,309,525
Interfund Transfer Out	-0-	(613,124)	(613,124)
Special Education Encroachment	(2,988,677)	2,988,677	-0-

Routine Repair and Maintenance Transfer	(3,303,224)	3,303,224	-0-
Other Encroachment	(652,065)	652,065	-0-
Net Increase (Decrease) in Fund Balance	4,571,220	479,926	5,051,146

Ending Fund Balance: Based on final calculations, the General Fund's Ending Fund Balance is reported at $22,972,062. The components of this amount are comprised as following:

Nonspendable Balance	$116,461
Restricted Balance	$2,415,052
Assigned Balance	$531,134
Reserve for Economic Uncertainty Balance	$3,227,946
Unassigned Balance	$16,681,469

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	66,596,560	$	68,449,786	$	66,463,000
Federal Revenues	$	-	$	-	$	300,000
State Revenues	$	10,016,913	$	11,041,869	$	11,505,891
Other Local Revenues	$	1,001,443	$	1,341,065	$	1,443,167
Total Revenues	$	77,614,916	$	80,832,720	$	79,712,058
Expenditures						
Certificated Salaries	$	36,293,103	$	40,116,930	$	39,088,487
Classified Salaries	$	10,403,061	$	9,715,226	$	9,819,074
Employee Benefits	$	15,736,229	$	14,066,926	$	14,605,182
Books and Supplies	$	1,893,282	$	1,867,281	$	1,462,870
Services and Other Operating	$	6,801,647	$	6,792,849	$	6,995,341
Capital Outlay	$	-	$	-	$	281,600
Other Outgo	$	656,894	$	872,899	$	1,267,127
Direct Support	$	(1,978,876)	$	(1,887,456)	$	(2,013,284)
Total Expenditures	$	69,805,340	$	71,544,655	$	71,506,397
Excess (deficiency) of revenues over expenditures	$	7,809,576	$	9,288,065	$	8,205,661
Other Financing Sources (Uses)						
Interfund Transfers In	$	680,937	$	2,253,613	$	3,309,525
Interfund Transfers Out	$	-	$	-	$	-
Contributions	$	(8,045,331)	$	(9,056,486)	$	(6,943,966)
Total Other Financing Sources (Uses)	$	(7,364,394)	$	(6,802,873)	$	(3,634,441)
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	445,182	$	2,485,192	$	4,571,220
Beginning Fund Balance	$	13,039,781	$	13,484,963	$	15,970,155
Audit Adjustment	$	-	$	-	$	-
Adjusted Beginning Fund Balance	$	13,039,781	$	13,484,963	$	15,970,155
Ending Fund Balance	$	13,484,963	$	15,970,155	$	20,541,374
Components of Ending Fund Balance:						
Reserve for Revolving Cash	*$*	*35,000*	*$*	*35,000*	*$*	*35,000*
Reserve for Stores	*$*	*56,737*	*$*	*86,428*	*$*	*61,373*
Prepaid Expenditures					*$*	*4,453*
Desig for Econ Uncertainties	*$*	*3,219,871*	*$*	*3,172,127*	*$*	*3,227,946*
Other Designations	*$*	*-*	*$*	*-*	*$*	*531,134*
Legally Restricted Fund Balance	*$*	*-*	*$*	*-*	*$*	*-*
Undesignated	*$*	*10,173,355*	*$*	*12,676,600*	*$*	*16,681,468*
Total Ending Fund Balance	*$*	*13,484,963*	*$*	*15,970,155*	*$*	*20,541,374*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
RESTRICTED GENERAL FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10	Audited Actuals 2010-11	Unaudited Actuals 2011-12
Revenues			
Revenue Limit	$ 2,290,676	$ 2,313,970	$ 2,392,566
Federal Revenues	$ 10,603,384	$ 8,364,646	$ 9,790,899
State Revenues	$ 8,152,329	$ 9,047,482	$ 3,349,673
Other Local Revenues	$ 2,953,122	$ 5,492,592	$ 14,707,708
Total Revenues	$ 23,999,511	$ 25,218,689	$ 30,240,846
Expenditures			
Certificated Salaries	$ 16,763,025	$ 10,611,421	$ 12,301,288
Classified Salaries	$ 6,756,285	$ 6,314,033	$ 6,535,386
Employee Benefits	$ 4,473,824	$ 4,204,463	$ 4,873,494
Books and Supplies	$ 1,839,664	$ 1,617,848	$ 1,872,165
Services and Other Operating	$ 2,747,332	$ 3,790,740	$ 4,646,218
Capital Outlay	$ -	$ -	$ 14,889
Other Outgo	$ 2,907,201	$ 5,593,905	$ 4,412,910
Direct Support	$ 1,355,403	$ 1,304,373	$ 1,435,412
Total Expenditures	$ 36,842,733	$ 33,436,782	$ 36,091,761
Excess (deficiency) of revenues over expenditures	$ (12,843,222)	$ (8,218,093)	$ (5,850,916)
Other Financing Sources (Uses)			
Interfund Transfers In	$ -	$ 2,486	$ -
Interfund Transfers Out	$ (680,937)	$ (756,099)	$ (613,124)
Contributions	$ 8,045,331	$ 9,056,486	$ 6,943,966
Total Other Financing Sources (Uses)	$ 7,364,394	$ 8,302,873	$ 6,330,842
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ (5,478,828)	$ 84,781	$ 479,926
Beginning Fund Balance	$ 7,344,808	$ 1,865,980	$ 1,950,761
Audit Adjustment	$ -	$ -	$ -
Adjusted Beginning Fund Balance	$ 7,344,808	$ 1,865,980	$ 1,950,761
Ending Fund Balance	$ 1,865,980	$ 1,950,761	$ 2,430,687
Components of Ending Fund Balance:			
Reserve for Revolving Cash	*$ -*	*$ -*	*$ -*
Reserve for Stores	*$ -*	*$ -*	*$ -*
Prepaid Expenditures			*$ 15,635*
Desig for Econ Uncertainties	*$ -*	*$ -*	*$ -*
Other Designations	*$ -*	*$ -*	*$ -*
Legally Restricted Fund Balance	*$ 1,865,980*	*$ 1,950,761*	*$ 2,415,052*
Undesignated	*$ -*	*$ -*	*$ -*
Total Ending Fund Balance	*$ 1,865,980*	*$ 1,950,761*	*$ 2,430,687*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SUMMARY GENERAL FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	68,887,236	$	70,763,756	$	68,855,566
Federal Revenues	$	10,603,384	$	8,364,646	$	10,090,899
State Revenues	$	18,169,241	$	20,089,351	$	14,855,564
Other Local Revenues	$	3,954,565	$	6,833,656	$	16,150,875
Total Revenues	$	101,614,426	$	106,051,409	$	109,952,904
Expenditures						
Certificated Salaries	$	53,056,127	$	50,728,351	$	51,389,775
Classified Salaries	$	17,159,346	$	16,029,259	$	16,354,459
Employee Benefits	$	20,210,053	$	18,271,389	$	19,478,676
Books and Supplies	$	3,732,946	$	3,485,129	$	3,335,035
Services and Other Operating	$	9,548,979	$	10,583,589	$	11,641,559
Capital Outlay	$	-	$	-	$	296,489
Other Outgo	$	3,564,095	$	6,466,803	$	5,680,037
Direct Support	$	(623,473)	$	(583,083)	$	(577,871)
Total Expenditures	$	106,648,072	$	104,981,437	$	107,598,159
Excess (deficiency) of revenues over expenditures	$	(5,033,646)	$	1,069,972	$	2,354,745
Other Financing Sources (Uses)						
Interfund Transfers In	$	680,937	$	2,256,099	$	3,309,525
Interfund Transfers Out	$	(680,937)	$	(756,099)	$	(613,124)
Contributions	$	-	$	-	$	-
Total Other Financing Sources (Uses)	$	-	$	1,500,000	$	2,696,401
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	(5,033,646)	$	2,569,972	$	5,051,146
Beginning Fund Balance	$	20,384,589	$	15,350,943	$	17,920,915
Audit Adjustment	$	-	$	-	$	-
Adjusted Beginning Fund Balance	$	20,384,589	$	15,350,943	$	17,920,915
Ending Fund Balance	$	15,350,943	$	17,920,915	$	22,972,061
Components of Ending Fund Balance:						
Reserve for Revolving Cash	$	35,000	$	35,000	$	35,000
Reserve for Stores	$	56,737	$	86,428	$	61,373
Prepaid Expenditures					$	20,088
Desig for Econ Uncertainties	$	3,219,871	$	3,172,127	$	3,227,946
Other Designations	$	-	$	-	$	531,134
Legally Restricted Fund Balance	$	1,865,980	$	1,950,761	$	2,415,052
Undesignated	$	10,173,355	$	12,676,600	$	16,681,468
Total Ending Fund Balance	*$*	*15,350,943*	*$*	*17,920,915*	*$*	*22,972,061*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
ADULT EDUCATION FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	-	$	-	$	-
Federal Revenues	$	-	$	-	$	-
State Revenues	$	5,407,488	$	5,292,486	$	5,281,616
Other Local Revenues	$	1,711,599	$	1,635,473	$	1,780,925
Total Revenues	$	7,119,087	$	6,927,959	$	7,062,541
Expenditures						
Certificated Salaries	$	2,596,664	$	2,319,732	$	2,040,596
Classified Salaries	$	1,755,523	$	1,622,888	$	1,480,869
Employee Benefits	$	1,112,487	$	982,385	$	979,873
Books and Supplies	$	630,234	$	452,572	$	534,565
Services and Other Operating	$	564,606	$	466,268	$	434,838
Capital Outlay	$	4,823	$	176,502	$	380,233
Other Outgo	$	-	$	-	$	-
Direct Support	$	294,350	$	254,562	$	240,354
Total Expenditures	$	6,958,687	$	6,274,909	$	6,091,328
Excess (deficiency) of revenues over expenditures	$	160,400	$	653,051	$	971,213
Other Financing Sources (Uses)						
Interfund Transfers In	$	3,077,353	$	-	$	-
Interfund Transfers Out	$	-	$	(1,500,000)	$	(2,000,000)
Contributions	$	(3,077,353)	$	-		
Total Other Financing Sources (Uses)	$	-	$	(1,500,000)	$	(2,000,000)
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	160,400	$	(846,949)	$	(1,028,787)
Beginning Fund Balance	$	3,529,654	$	3,690,054	$	2,843,105
Audit Adjustment	$	-	$	-	$	-
Adjusted Beginning Fund Balance	$	3,529,654	$	3,690,054	$	2,843,105
Ending Fund Balance	$	3,690,054	$	2,843,105	$	1,814,318
Components of Ending Fund Balance:						
Reserve for Revolving Cash	*$*	*5,000*	*$*	*5,000*	*$*	-
Reserve for Stores	*$*	*85,223*	*$*	*70,238*	*$*	*58,737*
Desig for Econ Uncertainties	*$*	-	*$*	-	*$*	-
Other Designations	*$*	-	*$*	-	*$*	-
Legally Restricted Fund Balance	*$*	-	*$*	-	*$*	*8,586*
Undesignated	*$*	*3,599,831*	*$*	*2,767,867*	*$*	*1,746,995*
Total Ending Fund Balance	*$*	*3,690,054*	*$*	*2,843,105*	*$*	*1,814,318*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CHILD DEVELOPMENT FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	-	$	-	$	-
Federal Revenues	$	266,236	$	214,374	$	529,481
State Revenues	$	1,513,818	$	1,724,108	$	1,313,037
Other Local Revenues	$	64,442	$	48,721	$	36,643
Total Revenues	$	1,844,496	$	1,987,203	$	1,879,161
Expenditures						
Certificated Salaries	$	805,273	$	825,855	$	702,759
Classified Salaries	$	449,741	$	506,900	$	502,593
Employee Benefits	$	386,929	$	371,004	$	355,366
Books and Supplies	$	90,781	$	80,900	$	119,627
Services and Other Operating	$	97,825	$	96,563	$	94,262
Capital Outlay	$	-	$	-	$	26,189
Other Outgo	$	-	$	-	$	-
Direct Support	$	121,073	$	130,411	$	117,908
Total Expenditures	$	1,951,622	$	2,011,633	$	1,918,702
Excess (deficiency) of revenues over expenditures	$	(107,126)	$	(24,430)	$	(39,541)
Other Financing Sources (Uses)						
Interfund Transfers In	$	-	$	6,671	$	-
Interfund Transfers Out	$	-	$	(6,671)	$	(196,401)
Contributions	$	-	$	-		
Total Other Financing Sources (Uses)	$	-	$	-	$	(196,401)
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	(107,126)	$	(24,430)	$	(235,942)
Beginning Fund Balance	$	456,420	$	349,294	$	324,864
Audit Adjustment	$	-	$	-	$	-
Adjusted Beginning Fund Balance	$	456,420	$	349,294	$	324,864
Ending Fund Balance	$	349,294	$	324,864	$	88,922
Components of Ending Fund Balance:						
Reserve for Revolving Cash	*$*	-	*$*	-	*$*	-
Reserve for Stores	*$*	-	*$*	-	*$*	-
Desig for Econ Uncertainties	*$*	-	*$*	-	*$*	-
Other Designations	*$*	-	*$*	-	*$*	-
Legally Restricted Fund Balance	*$*	-	*$*	-	*$*	*50,539*
Undesignated	*$*	*349,294*	*$*	*324,864*	*$*	*38,383*
Total Ending Fund Balance	*$*	*349,294*	*$*	*324,864*	*$*	*88,922*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CAFETERIA FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	-	$	-	$	-
Federal Revenues	$	3,779,322	$	3,853,292	$	4,196,931
State Revenues	$	323,159	$	349,917	$	375,877
Other Local Revenues	$	1,175,097	$	975,882	$	951,066
Total Revenues	$	5,277,578	$	5,179,090	$	5,523,875
Expenditures						
Certificated Salaries	$	-	$	-	$	-
Classified Salaries	$	1,596,165	$	1,569,876	$	1,598,029
Employee Benefits	$	482,072	$	468,886	$	500,590
Books and Supplies	$	2,396,502	$	2,332,261	$	2,339,939
Services and Other Operating	$	119,596	$	108,819	$	136,634
Capital Outlay	$	23,863	$	-	$	5,707
Other Outgo	$	-	$	-	$	-
Direct Support	$	208,049	$	198,110	$	219,609
Total Expenditures	$	4,826,248	$	4,677,953	$	4,800,508
Excess (deficiency) of revenues over expenditures	$	451,329	$	501,138	$	723,367
Other Financing Sources (Uses)						
Interfund Transfers In	$	-	$	44,209	$	-
Interfund Transfers Out	$	-	$	(44,209)	$	-
Contributions	$	-	$	-	$	-
Total Other Financing Sources (Uses)	$	-	$	-	$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	451,329	$	501,138	$	723,367
Beginning Fund Balance	$	2,180,891	$	2,632,221	$	3,133,358
Audit Adjustment	$	-	$	-	$	-
Adjusted Beginning Fund Balance	$	2,180,891	$	2,632,221	$	3,133,358
Ending Fund Balance	$	2,632,221	$	3,133,358	$	3,856,725
Components of Ending Fund Balance:						
Reserve for Revolving Cash	$	2,037	$	2,037	$	-
Reserve for Stores	$	54,930	$	56,703	$	47,603
Desig for Econ Uncertainties	$	-	$	-	$	-
Other Designations	$	-	$	-	$	-
Legally Restricted Fund Balance	$	-	$	-	$	3,809,122
Undesignated	$	2,575,254	$	3,074,618	$	-
Total Ending Fund Balance	$	2,632,221	$	3,133,358	$	3,856,725

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
DEFERRED MAINTENANCE FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	-	$	-	$	-
Federal Revenues	$	-	$	-	$	-
State Revenues	$	613,816	$	615,267	$	613,124
Other Local Revenues	$	18,331	$	12,787	$	16,596
Total Revenues	$	632,147	$	628,054	$	629,720
Expenditures						
Certificated Salaries	$	-	$	-	$	-
Classified Salaries	$	-	$	-	$	-
Employee Benefits	$	-	$	-	$	-
Books and Supplies	$	15,075	$	83,995	$	35,336
Services and Other Operating	$	319,700	$	70,556	$	14,966
Capital Outlay	$	467,240	$	648,935	$	992,632
Other Outgo	$	-	$	-	$	-
Direct Support	$	-	$	-	$	-
Total Expenditures	$	802,014	$	803,486	$	1,042,934
Excess (deficiency) of revenues over expenditures	$	(169,867)	$	(175,432)	$	(413,215)
Other Financing Sources (Uses)						
Interfund Transfers In	$	680,937	$	753,613	$	613,124
Interfund Transfers Out	$	-	$	-	$	(500,000)
Contributions	$	-	$	-	$	-
Total Other Financing Sources (Uses)	$	680,937	$	753,613	$	113,124
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	511,070	$	578,181	$	(300,091)
Beginning Fund Balance	$	1,105,561	$	1,616,631	$	2,194,812
Audit Adjustment	$	-	$	-	$	-
Adjusted Beginning Fund Balance	$	1,105,561	$	1,616,631	$	2,194,812
Ending Fund Balance	$	1,616,631	$	2,194,812	$	1,894,721
Components of Ending Fund Balance:						
Reserve for Revolving Cash	$	-	$	-	$	-
Reserve for Stores	$	-	$	-	$	-
Desig for Econ Uncertainties	$	-	$	-	$	-
Other Designations	$	-	$	-	$	-
Legally Restricted Fund Balance	$	-	$	-	$	-
Undesignated	$	*1,616,631*	$	*2,194,812*	$	*1,894,721*
Total Ending Fund Balance	$	*1,616,631*	$	*2,194,812*	$	*1,894,721*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BUILDING FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	-	$	-	$	-
Federal Revenues	$	-	$	-	$	-
State Revenues	$	-	$	-	$	-
Other Local Revenues	$	732,712	$	169,944	$	62,307
Total Revenues	$	732,712	$	169,944	$	62,307
Expenditures						
Certificated Salaries	$	-	$	-	$	-
Classified Salaries	$	343,104	$	326,936	$	89,118
Employee Benefits	$	147,274	$	133,878	$	31,926
Books and Supplies	$	520,936	$	540,105	$	779,934
Services and Other Operating	$	131,832	$	74,432	$	102,533
Capital Outlay	$	6,623,289	$	5,439,777	$	6,112,721
Other Outgo	$	305,120	$	315,325	$	326,040
Direct Support	$	-	$	-	$	-
Total Expenditures	$	8,071,555	$	6,830,454	$	7,442,272
Excess (deficiency) of revenues over expenditures	$	(7,338,842)	$	(6,660,510)	$	(7,379,966)
Other Financing Sources (Uses)						
Interfund Transfers In	$	-	$	2,714,573	$	2,602,174
Interfund Transfers Out	$	(680,937)	$	(753,613)	$	(3,215,298)
Other Sources	$	-	$	-	$	-
Total Other Financing Sources (Uses)	$	(680,937)	$	1,960,960	$	(613,124)
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	(8,019,779)	$	(4,699,550)	$	(7,993,090)
Beginning Fund Balance	$	22,734,392	$	14,714,613	$	10,015,063
Audit Adjustment	$	-	$	-	$	-
Adjusted Beginning Fund Balance	$	22,734,392	$	14,714,613	$	10,015,063
Ending Fund Balance	$	14,714,613	$	10,015,063	$	2,021,973
Components of Ending Fund Balance:						
Reserve for Revolving Cash	$	-	$	-	$	-
Reserve for Stores	$	-	$	-	$	-
Desig for Econ Uncertainties	$	-	$	-	$	-
Other Designations	$	-	$	-	$	-
Legally Restricted Fund Balance	$	-	$	-	$	-
Undesignated	$	14,714,613	$	10,015,063	$	2,021,973
Total Ending Fund Balance	$	14,714,613	$	10,015,063	$	2,021,973

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
CAPITAL FACILITIES FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	-	$	-	$	-
Federal Revenues	$	-	$	-	$	-
State Revenues	$	-	$	-	$	-
Other Local Revenues	$	65,762	$	657,262	$	159,247
Total Revenues	$	65,762	$	657,262	$	159,247
Expenditures						
Certificated Salaries	$	-	$	-	$	-
Classified Salaries	$	-	$	-	$	17,283
Employee Benefits	$	-	$	-	$	9,938
Books and Supplies	$	-	$	-	$	-
Services and Other Operating	$	-	$	-	$	-
Capital Outlay	$	-	$	-	$	-
Other Outgo	$	-	$	-	$	-
Direct Support	$	-	$	-	$	-
Total Expenditures	$	-	$	-	$	27,221
Excess (deficiency) of revenues over expenditures	$	65,762	$	657,262	$	132,026
Other Financing Sources (Uses)						
Interfund Transfers In	$	-	$	-	$	-
Interfund Transfers Out	$	-	$	-	$	-
Contributions	$	-	$	-	$	-
Total Other Financing Sources (Uses)	$	-	$	-	$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	65,762	$	657,262	$	132,026
Beginning Fund Balance	$	1,203,793	$	1,269,555	$	1,926,818
Audit Adjustment	$	-	$	-	$	-
Adjusted Beginning Fund Balance	$	1,203,793	$	1,269,555	$	1,926,818
Ending Fund Balance	$	1,269,555	$	1,926,818	$	2,058,843
Components of Ending Fund Balance:						
Reserve for Revolving Cash	$	-	$	-	$	-
Reserve for Stores	$	-	$	-	$	-
Desig for Econ Uncertainties	$	-	$	-	$	-
Other Designations	$	-	$	-	$	-
Legally Restricted Fund Balance	$	-	$	-	$	-
Undesignated	$	*1,269,555*	$	*1,926,818*	$	*2,058,843*
Total Ending Fund Balance	$	*1,269,555*	$	*1,926,818*	$	*2,058,843*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
COUNTY SCHOOL FACILITIES FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10	Audited Actuals 2010-11	Unaudited Actuals 2011-12
Revenues			
Revenue Limit	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -
State Revenues	$ 4,214,573	$ -	$ (907,636)
Other Local Revenues	$ 58,885	$ 90,621	$ (21,636)
Total Revenues	$ 4,273,458	$ 90,621	$ (929,273)
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -
Services and Other Operating	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -
Other Outgo	$ -	$ -	$ -
Direct Support	$ -	$ -	$ -
Total Expenditures	$ -	$ -	$ -
Excess (deficiency) of revenues over expenditures	$ 4,273,458	$ 90,621	$ (929,273)
Other Financing Sources (Uses)			
Interfund Transfers In	$ -	$ 177,417	$ -
Interfund Transfers Out	$ -	$ (2,891,990)	$ -
Contributions	$ -	$ -	$ -
Total Other Financing Sources (Uses)	$ -	$ (2,714,573)	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 4,273,458	$ (2,623,952)	$ (929,273)
Beginning Fund Balance	$ 2,840,700	$ 7,114,158	$ 4,490,207
Audit Adjustment	$ -	$ -	$ -
Adjusted Beginning Fund Balance	$ 2,840,700	$ 7,114,158	$ 4,490,207
Ending Fund Balance	$ 7,114,158	$ 4,490,207	$ 3,560,934
Components of Ending Fund Balance:			
Reserve for Revolving Cash	*$ -*	*$ -*	*$ -*
Reserve for Stores	*$ -*	*$ -*	*$ -*
Desig for Econ Uncertainties	*$ -*	*$ -*	*$ -*
Other Designations	*$ -*	*$ -*	*$ -*
Legally Restricted Fund Balance	*$ -*	*$ -*	*$ 3,560,934*
Undesignated	*$ 7,114,158*	*$ 4,490,207*	*$ -*
Total Ending Fund Balance	*$ 7,114,158*	*$ 4,490,207*	*$ 3,560,934*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SPECIAL RESERVE - CAPITAL OUTLAY FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	-	$	-	$	-
Federal Revenues	$	-	$	-	$	-
State Revenues	$	-	$	-	$	-
Other Local Revenues	$	173	$	162	$	117
Total Revenues	$	173	$	162	$	117
Expenditures						
Certificated Salaries	$	-	$	-	$	-
Classified Salaries	$	-	$	-	$	-
Employee Benefits	$	-	$	-	$	-
Books and Supplies	$	-	$	-	$	-
Services and Other Operating	$	-	$	-	$	-
Capital Outlay	$	-	$	-	$	-
Other Outgo	$	-	$	-	$	-
Direct Support	$	-	$	-	$	-
Total Expenditures	$	-	$	-	$	-
Excess (deficiency) of revenues over expenditures	$	173	$	162	$	117
Other Financing Sources (Uses)						
Interfund Transfers In	$	-	$	-	$	-
Interfund Transfers Out	$	-	$	-	$	-
Contributions	$	-	$	-	$	-
Total Other Financing Sources (Uses)	$	-	$	-	$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	173	$	162	$	117
Beginning Fund Balance	$	12,092	$	12,265	$	12,426
Audit Adjustment	$	-	$	-	$	-
Adjusted Beginning Fund Balance	$	12,092	$	12,265	$	12,426
Ending Fund Balance	$	12,265	$	12,426	$	12,543
Components of Ending Fund Balance:						
Reserve for Revolving Cash	*$*	-	*$*	-	*$*	-
Reserve for Stores	*$*	-	*$*	-	*$*	-
Desig for Econ Uncertainties	*$*	-	*$*	-	*$*	-
Other Designations	*$*	-	*$*	-	*$*	-
Legally Restricted Fund Balance	*$*	-	*$*	-	*$*	-
Undesignated	*$*	*12,265*	*$*	*12,426*	*$*	*12,543*
Total Ending Fund Balance	*$*	*12,265*	*$*	*12,426*	*$*	*12,543*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
BOND INTEREST AND REDEMPTION FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10	Audited Actuals 2010-11	Unaudited Actuals 2011-12
Revenues			
Revenue Limit	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -
State Revenues	$ 66,036	$ 68,249	$ 67,774
Other Local Revenues	$ 6,012,604	$ 6,462,998	$ 6,269,317
Total Revenues	$ 6,078,640	$ 6,531,247	$ 6,337,091
Expenditures			
Certificated Salaries	$ -	$ -	$ -
Classified Salaries	$ -	$ -	$ -
Employee Benefits	$ -	$ -	$ -
Books and Supplies	$ -	$ -	$ -
Services and Other Operating	$ -	$ -	$ -
Capital Outlay	$ -	$ -	$ -
Other Outgo	$ 5,949,051	$ 6,144,750	$ 6,162,804
Direct Support	$ -	$ -	$ -
Total Expenditures	$ 5,949,051	$ 6,144,750	$ 6,162,804
Excess (deficiency) of revenues over expenditures	$ 129,589	$ 386,497	$ 174,287
Other Financing Sources (Uses)			
Interfund Transfers In	$ -	$ -	$ -
Interfund Transfers Out	$ -	$ -	$ -
Contributions	$ -	$ -	$ -
Total Other Financing Sources (Uses)	$ -	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ 129,589	$ 386,497	$ 174,287
Beginning Fund Balance	$ 3,077,328	$ 3,206,917	$ 3,593,414
Audit Adjustment	$ -	$ -	$ -
Adjusted Beginning Fund Balance	$ 3,077,328	$ 3,206,917	$ 3,593,414
Ending Fund Balance	$ 3,206,917	$ 3,593,414	$ 3,767,701
Components of Ending Fund Balance:			
Reserve for Revolving Cash	$ -	$ -	$ -
Reserve for Stores	$ -	$ -	$ -
Desig for Econ Uncertainties	$ -	$ -	$ -
Other Designations	$ -	$ -	$ -
Legally Restricted Fund Balance	$ -	$ -	$ -
Undesignated	*$ 3,206,917*	*$ 3,593,414*	*$ 3,767,701*
Total Ending Fund Balance	*$ 3,206,917*	*$ 3,593,414*	*$ 3,767,701*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
OTHER ENTERPRISE FUND - KIDS' KORNER EXTENDED DAY CARE FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10	Audited Actuals 2010-11	Unaudited Actuals 2011-12
Revenues			
Revenue Limit	$ -	$ -	$ -
Federal Revenues	$ -	$ -	$ -
State Revenues	$ -	$ -	$ -
Other Local Revenues	$ 632,125	$ 570,928	$ 486,274
Total Revenues	$ 632,125	$ 570,928	$ 486,274
Expenditures			
Certificated Salaries	$ 103	$ -	$ 103
Classified Salaries	$ 472,985	$ 439,254	$ 348,884
Employee Benefits	$ 148,847	$ 127,125	$ 91,367
Books and Supplies	$ 8,013	$ 5,432	$ 7,882
Services and Other Operating	$ 18,229	$ 13,992	$ 7,108
Capital Outlay	$ -	$ -	$ -
Other Outgo	$ -	$ -	$ -
Direct Support	$ -	$ -	$ -
Total Expenditures	$ 648,177	$ 585,803	$ 455,344
Excess (deficiency) of revenues over expenditures	$ (16,052)	$ (14,875)	$ 30,930
Other Financing Sources (Uses)			
Interfund Transfers In	$ -	$ 10,466	$ -
Interfund Transfers Out	$ -	$ (10,466)	$ -
Contributions	$ -	$ -	$ -
Total Other Financing Sources (Uses)	$ -	$ -	$ -
Excess (deficiency) of revenues over expenditures and other sources (uses)	$ (16,052)	$ (14,875)	$ 30,930
Beginning Net Assets	$ 35,414	$ 19,362	$ 4,487
Audit Adjustment	$ -	$ -	$ -
Adjusted Beginning Net Assets	$ 35,414	$ 19,362	$ 4,487
Ending Net Assets	$ 19,362	$ 4,487	$ 35,417
Components of Ending Net Assets:			
Reserve for Revolving Cash	$ -	$ -	$ -
Reserve for Stores	$ -	$ -	$ -
Desig for Econ Uncertainties	$ -	$ -	$ -
Other Designations	$ -	$ -	$ -
Legally Restricted Fund Balance	$ -	$ -	$ -
Undesignated	$ *19,362*	$ *4,487*	$ *35,417*
Total Ending Net Assets	$ *19,362*	$ *4,487*	$ *35,417*

COVINA-VALLEY UNIFIED SCHOOL DISTRICT
SELF INSURANCE FUND
FISCAL YEAR 2011-12

	Audited Actuals 2009-10		Audited Actuals 2010-11		Unaudited Actuals 2011-12	
Revenues						
Revenue Limit	$	-	$	-	$	-
Federal Revenues	$	-	$	-	$	-
State Revenues	$	-	$	-	$	-
Other Local Revenues	$	14,315,785	$	12,187,500	$	12,364,747
Total Revenues	$	14,315,785	$	12,187,500	$	12,364,747
Expenditures						
Certificated Salaries	$	-	$	-	$	-
Classified Salaries	$	-	$	-	$	-
Employee Benefits	$	-	$	-	$	-
Books and Supplies	$	-	$	38,168	$	2,210
Services and Other Operating	$	14,368,586	$	11,541,453	$	12,111,528
Capital Outlay	$	-	$	-	$	-
Other Outgo	$	-	$	-	$	-
Direct Support	$	-	$	-	$	-
Total Expenditures	$	14,368,586	$	11,579,621	$	12,113,738
Excess (deficiency) of revenues over expenditures	$	(52,802)	$	607,879	$	251,009
Other Financing Sources (Uses)						
Interfund Transfers In	$	-	$	-	$	-
Interfund Transfers Out	$	-	$	-	$	-
Contributions	$	-	$	-	$	-
Total Other Financing Sources (Uses)	$	-	$	-	$	-
Excess (deficiency) of revenues over expenditures and other sources (uses)	$	(52,802)	$	607,879	$	251,009
Beginning Net Assets	$	1,951,810	$	1,727,954	$	2,335,833
Audit Adjustment	$	(171,055)	$	-	$	-
Adjusted Beginning Net Assets	$	1,780,755	$	1,727,954	$	2,335,833
Ending Net Assets	$	1,727,954	$	2,335,833	$	2,586,841
Components of Ending Net Assets:						
Reserve for Revolving Cash	*$*	-	*$*	-	*$*	-
Reserve for Stores	*$*	-	*$*	-	*$*	-
Desig for Econ Uncertainties	*$*	-	*$*	-	*$*	-
Other Designations	*$*	-	*$*	-	*$*	-
Legally Restricted Fund Balance	*$*	-	*$*	-	*$*	-
Undesignated	*$*	*1,727,954*	*$*	*2,335,833*	*$*	*2,586,841*
Total Ending Net Assets	*$*	*1,727,954*	*$*	*2,335,833*	*$*	*2,586,841*

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 ______________________ Date of Meeting: Sep 17, 2012
Clerk/Secretary of the Governing Board
(Original signature required)

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 ______________________ Date: ____________
County Superintendent/Designee
(Original signature required)

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

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SELECTION OF BUDGET ADOPTION CYCLE:

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

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

G = General Ledger Data; S = Supplemental Data

G = General Ledger Data; S = Supplemental Data

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	66,463,000.56	2,392,566.00	68,855,566.56	65,519,663.00	2,258,243.00	67,777,906.00	-1.6%
2) Federal Revenue		8100-8299	300,000.00	9,790,898.65	10,090,898.65	300,000.00	7,106,539.00	7,406,539.00	-26.6%
3) Other State Revenue		8300-8599	11,505,891.05	3,349,672.87	14,855,563.92	10,575,925.00	3,371,771.00	13,947,696.00	-6.1%
4) Other Local Revenue		8600-8799	1,443,166.86	14,707,708.29	16,150,875.15	709,945.00	13,027,293.00	13,737,238.00	-14.9%
5) TOTAL, REVENUES			79,712,058.47	30,240,845.81	109,952,904.28	77,105,533.00	25,763,846.00	102,869,379.00	-6.4%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	39,088,487.16	12,301,288.23	51,389,775.39	42,283,023.00	10,370,777.00	52,653,800.00	2.5%
2) Classified Salaries		2000-2999	9,819,073.50	6,535,385.65	16,354,459.15	9,877,291.00	7,045,580.00	16,922,871.00	3.5%
3) Employee Benefits		3000-3999	14,605,182.00	4,873,493.82	19,478,675.82	15,301,340.00	4,877,974.00	20,179,314.00	3.6%
4) Books and Supplies		4000-4999	1,462,870.24	1,872,164.86	3,335,035.10	2,616,095.00	2,584,301.00	5,200,396.00	55.9%
5) Services and Other Operating Expenditures		5000-5999	6,995,340.59	4,646,218.04	11,641,558.63	7,411,112.00	4,540,099.00	11,951,211.00	2.7%
6) Capital Outlay		6000-6999	281,600.36	14,888.84	296,489.20	279,167.00	13,673.00	292,840.00	-1.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,267,127.00	4,412,909.54	5,680,036.54	885,771.00	4,035,438.00	4,921,209.00	-13.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,013,283.56)	1,435,412.48	(577,871.08)	(1,827,634.00)	1,282,495.00	(545,139.00)	-5.7%
9) TOTAL, EXPENDITURES			71,506,397.29	36,091,761.46	107,598,158.75	76,826,165.00	34,750,337.00	111,576,502.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,205,661.18	(5,850,915.65)	2,354,745.53	279,368.00	(8,986,491.00)	(8,707,123.00)	-469.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	3,309,525.00	0.00	3,309,525.00	3,363,124.00	0.00	3,363,124.00	1.6%
b) Transfers Out		7600-7629	0.00	613,124.00	613,124.00	51,086.00	613,124.00	664,210.00	8.3%
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	(6,943,966.06)	6,943,966.06	0.00	(9,630,315.00)	9,630,315.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,634,441.06)	6,330,842.06	2,696,401.00	(6,318,277.00)	9,017,191.00	2,698,914.00	0.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,571,220.12	479,926.41	5,051,146.53	(6,038,909.00)	30,700.00	(6,008,209.00)	-218.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,970,154.83	1,950,760.55	17,920,915.38	20,541,374.95	2,430,686.96	22,972,061.91	28.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,970,154.83	1,950,760.55	17,920,915.38	20,541,374.95	2,430,686.96	22,972,061.91	28.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,970,154.83	1,950,760.55	17,920,915.38	20,541,374.95	2,430,686.96	22,972,061.91	28.2%
2) Ending Balance, June 30 (E + F1e)			20,541,374.95	2,430,686.96	22,972,061.91	14,502,465.95	2,461,386.96	16,963,852.91	-26.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	61,373.02	0.00	61,373.02	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	4,453.30	15,635.00	20,088.30	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,415,051.96	2,415,051.96	0.00	2,461,386.96	2,461,386.96	1.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments		9780	531,134.00	0.00	531,134.00	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,227,946.00	0.00	3,227,946.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	16,681,468.63	0.00	16,681,468.63	14,502,465.95	0.00	14,502,465.95	-13.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
G. ASSETS									
1) Cash									
a) in County Treasury		9110	8,096,826.19	(1,477,891.86)	6,618,934.33				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	803.26	0.00	803.26				
c) in Revolving Fund		9130	35,000.00	0.00	35,000.00				
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	27,125,280.38	6,095,791.09	33,221,071.47				
4) Due from Grantor Government		9290	0.00	0.00	0.00				
5) Due from Other Funds		9310	0.00	0.00	0.00				
6) Stores		9320	61,373.02	0.00	61,373.02				
7) Prepaid Expenditures		9330	4,453.30	15,635.00	20,088.30				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			35,323,736.15	4,633,534.23	39,957,270.38				
H. LIABILITIES									
1) Accounts Payable		9500	7,247,361.20	2,182,490.01	9,429,851.21				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	1,600,000.00	0.00	1,600,000.00				
4) Current Loans		9640	5,935,000.00	0.00	5,935,000.00				
5) Deferred Revenue		9650	0.00	20,357.26	20,357.26				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			14,782,361.20	2,202,847.27	16,985,208.47				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			20,541,374.95	2,430,686.96	22,972,061.91				

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
REVENUE LIMIT SOURCES									
Principal Apportionment									
State Aid - Current Year		8011	58,139,814.01	0.00	58,139,814.01	57,825,831.00	0.00	57,825,831.00	-0.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	(56,221.86)	0.00	(56,221.86)	0.00	0.00	0.00	-100.0%
Tax Relief Subventions									
Homeowners' Exemptions		8021	82,926.92	0.00	82,926.92	82,927.00	0.00	82,927.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes									
Secured Roll Taxes		8041	8,934,231.76	0.00	8,934,231.76	8,834,579.00	0.00	8,834,579.00	-1.1%
Unsecured Roll Taxes		8042	205,709.70	0.00	205,709.70	205,710.00	0.00	205,710.00	0.0%
Prior Years' Taxes		8043	557,770.37	0.00	557,770.37	589,905.00	0.00	589,905.00	5.8%
Supplemental Taxes		8044	150,574.42	0.00	150,574.42	145,332.00	0.00	145,332.00	-3.5%
Education Revenue Augmentation Fund (ERAF)		8045	258,877.06	0.00	258,877.06	(109,529.00)	0.00	(109,529.00)	-142.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	307,537.63	0.00	307,537.63	40,791.00	0.00	40,791.00	-86.7%
Penalties and Interest from Delinquent Taxes		8048	49,588.55	0.00	49,588.55	0.00	0.00	0.00	-100.0%
Miscellaneous Funds (EC 41604)									
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			68,630,808.56	0.00	68,630,808.56	67,615,546.00	0.00	67,615,546.00	-1.5%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,392,566.00)		(2,392,566.00)	(2,258,243.00)		(2,258,243.00)	-5.6%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		7,211.00	7,211.00	New
Special Education ADA Transfer	6500	8091		2,392,566.00	2,392,566.00		2,251,032.00	2,251,032.00	-5.9%
All Other Revenue Limit									

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	224,758.00	0.00	224,758.00	162,360.00	0.00	162,360.00	-27.8%
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			66,463,000.56	2,392,566.00	68,855,566.56	65,519,663.00	2,258,243.00	67,777,906.00	-1.6%
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	2,510,184.00	2,510,184.00	0.00	2,528,034.00	2,528,034.00	0.7%
Special Education Discretionary Grants		8182	0.00	682,627.16	682,627.16	0.00	684,590.00	684,590.00	0.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		3,330,456.59	3,330,456.59		8,553.00	8,553.00	-99.7%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		2,167,532.86	2,167,532.86		2,198,405.00	2,198,405.00	1.4%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		383,856.59	383,856.59		520,627.00	520,627.00	35.6%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		190,704.39	190,704.39		231,656.00	231,656.00	21.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		71,907.00	71,907.00		81,268.00	81,268.00	13.0%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	300,000.00	453,630.06	753,630.06	300,000.00	853,406.00	1,153,406.00	53.0%
TOTAL, FEDERAL REVENUE			300,000.00	9,790,898.65	10,090,898.65	300,000.00	7,106,539.00	7,406,539.00	-26.6%
OTHER STATE REVENUE									
Other State Apportionments									
Community Day School Additional Funding Current Year	2430	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	2430	8319		12,700.00	12,700.00		0.00	0.00	-100.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		266,154.00	266,154.00		264,192.00	264,192.00	-0.7%
Economic Impact Aid	7090-7091	8311		1,204,788.00	1,204,788.00		1,204,954.00	1,204,954.00	0.0%
Spec. Ed. Transportation	7240	8311		281,278.00	281,278.00		279,204.00	279,204.00	-0.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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	2,767,464.00	0.00	2,767,464.00	2,763,180.00	0.00	2,763,180.00	-0.2%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	381,524.74	0.00	381,524.74	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	1,943,660.31	460,126.05	2,403,786.36	1,855,401.00	373,439.00	2,228,840.00	-7.3%
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			
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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		225,000.00	225,000.00		337,500.00	337,500.00	50.0%
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	6,413,242.00	899,626.82	7,312,868.82	5,957,344.00	912,482.00	6,869,826.00	-6.1%
TOTAL, OTHER STATE REVENUE			11,505,891.05	3,349,672.87	14,855,563.92	10,575,925.00	3,371,771.00	13,947,696.00	-6.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals: Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget: Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	233,280.36	0.00	233,280.36	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	116,340.11	0.00	116,340.11	51,000.00	0.00	51,000.00	-56.2%
Interest		8660	193,810.85	0.00	193,810.85	100,000.00	0.00	100,000.00	-48.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		1,207,444.80	1,207,444.80		807,069.00	807,069.00	-33.2%
Interagency Services	All Other	8677	282,538.68	953,738.13	1,236,276.81	23,945.00	0.00	23,945.00	-98.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
Other Local Revenue									
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	617,196.86	2,825,342.23	3,442,539.09	535,000.00	1,525,255.00	2,060,255.00	-40.2%
Tuition		8710	0.00	2,311,327.11	2,311,327.11	0.00	3,314,230.00	3,314,230.00	43.4%
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		7,191,269.00	7,191,269.00	New
From County Offices	6500	8792		7,409,856.02	7,409,856.02		0.00	0.00	-100.0%
From JPAs	6500	8793		0.00	0.00		189,470.00	189,470.00	New
ROC/P Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,443,166.86	14,707,708.29	16,150,875.15	709,945.00	13,027,293.00	13,737,238.00	-14.9%
TOTAL, REVENUES			79,712,058.47	30,240,845.81	109,952,904.28	77,105,533.00	25,763,846.00	102,869,379.00	-6.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	33,085,353.25	9,744,190.25	42,829,543.50	36,186,329.00	7,496,366.00	43,682,695.00	2.0%
Certificated Pupil Support Salaries		1200	1,497,229.63	1,029,469.29	2,526,698.92	1,557,410.00	1,064,176.00	2,621,586.00	3.8%
Certificated Supervisors' and Administrators' Salaries		1300	3,852,421.66	734,365.22	4,586,786.88	4,057,785.00	1,006,524.00	5,064,309.00	10.4%
Other Certificated Salaries		1900	653,482.62	793,263.47	1,446,746.09	481,499.00	803,711.00	1,285,210.00	-11.2%
TOTAL, CERTIFICATED SALARIES			39,088,487.16	12,301,288.23	51,389,775.39	42,283,023.00	10,370,777.00	52,653,800.00	2.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	310,844.71	3,450,305.93	3,761,150.64	27,829.00	3,787,001.00	3,814,830.00	1.4%
Classified Support Salaries		2200	3,832,333.85	1,762,376.56	5,594,710.41	3,856,566.00	1,716,806.00	5,573,372.00	-0.4%
Classified Supervisors' and Administrators' Salaries		2300	829,846.17	336,767.81	1,166,613.98	956,315.00	605,966.00	1,562,281.00	33.9%
Clerical, Technical and Office Salaries		2400	4,470,700.46	870,832.59	5,341,533.05	4,814,752.00	815,542.00	5,630,294.00	5.4%
Other Classified Salaries		2900	375,348.31	115,102.76	490,451.07	221,829.00	120,265.00	342,094.00	-30.2%
TOTAL, CLASSIFIED SALARIES			9,819,073.50	6,535,385.65	16,354,459.15	9,877,291.00	7,045,580.00	16,922,871.00	3.5%
EMPLOYEE BENEFITS									
STRS		3101-3102	3,381,398.30	990,053.96	4,371,452.26	3,605,245.00	821,209.00	4,426,454.00	1.3%
PERS		3201-3202	954,079.32	485,797.85	1,439,877.17	1,077,823.00	536,460.00	1,614,283.00	12.1%
OASDI/Medicare/Alternative		3301-3302	1,294,471.71	677,184.72	1,971,656.43	1,362,166.00	706,176.00	2,068,342.00	4.9%
Health and Welfare Benefits		3401-3402	7,063,445.48	1,981,398.24	9,044,843.72	7,851,961.00	2,271,869.00	10,123,830.00	11.9%
Unemployment Insurance		3501-3502	754,097.79	295,801.20	1,049,898.99	574,010.00	192,650.00	766,660.00	-27.0%
Workers' Compensation		3601-3602	535,090.04	207,445.23	742,535.27	323,837.00	109,490.00	433,327.00	-41.6%
OPEB, Allocated		3701-3702	393,894.83	130,792.23	524,687.06	400,107.00	146,961.00	547,068.00	4.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	88,163.01	74,315.40	162,478.41	43,115.00	60,458.00	103,573.00	-36.3%
Other Employee Benefits		3901-3902	140,541.52	30,704.99	171,246.51	63,076.00	32,701.00	95,777.00	-44.1%
TOTAL, EMPLOYEE BENEFITS			14,605,182.00	4,873,493.82	19,478,675.82	15,301,340.00	4,877,974.00	20,179,314.00	3.6%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	259,945.90	49,398.80	309,344.70	808,244.00	378,439.00	1,186,683.00	283.6%
Books and Other Reference Materials		4200	5,206.97	157.04	5,364.01	0.00	100.00	100.00	-98.1%

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
Materials and Supplies		4300	1,068,931.71	1,075,651.70	2,144,583.41	1,641,452.00	1,978,466.00	3,619,918.00	68.8%
Noncapitalized Equipment		4400	128,785.66	745,849.76	874,635.42	166,399.00	227,296.00	393,695.00	-55.0%
Food		4700	0.00	1,107.56	1,107.56	0.00	0.00	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			1,462,870.24	1,872,164.86	3,335,035.10	2,616,095.00	2,584,301.00	5,200,396.00	55.9%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	2,281,380.51	2,281,380.51	0.00	854,829.00	854,829.00	-62.5%
Travel and Conferences		5200	140,464.75	173,988.62	314,453.37	169,614.00	81,139.00	250,753.00	-20.3%
Dues and Memberships		5300	33,878.53	530.00	34,408.53	34,566.00	2,485.00	37,051.00	7.7%
Insurance		5400 - 5450	482,525.00	0.00	482,525.00	447,525.00	0.00	447,525.00	-7.3%
Operations and Housekeeping Services		5500	2,456,193.08	122,989.88	2,579,182.96	2,718,927.00	212,538.00	2,931,465.00	13.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	476,900.45	53,247.82	530,148.27	496,444.00	84,204.00	560,648.00	5.8%
Transfers of Direct Costs		5710	353,651.68	(353,651.68)	0.00	441,870.00	(441,870.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(6,920.67)	(14,218.09)	(21,138.76)	(9,062.00)	(1,870.00)	(10,932.00)	-48.3%
Professional/Consulting Services and Operating Expenditures		5800	2,544,655.35	2,373,689.45	4,918,344.80	2,566,584.00	3,748,724.00	6,315,308.00	28.4%
Communications		5900	513,992.42	8,261.53	522,253.95	544,644.00	19,920.00	564,564.00	8.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,995,340.59	4,646,218.04	11,641,558.63	7,411,112.00	4,540,099.00	11,951,211.00	2.7%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
CAPITAL OUTLAY									
Land		6100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	281,600.36	14,888.84	296,489.20	279,167.00	13,673.00	292,840.00	-1.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			281,600.36	14,888.84	296,489.20	279,167.00	13,673.00	292,840.00	-1.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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		7141	0.00	340,850.29	340,850.29	0.00	534,874.00	534,874.00	56.9%
Payments to County Offices		7142	0.00	4,072,059.25	4,072,059.25	0.00	3,500,564.00	3,500,564.00	-14.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues									
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments									
To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments									
To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	1,267,127.00	0.00	1,267,127.00	885,771.00	0.00	885,771.00	-30.1%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,267,127.00	4,412,909.54	5,680,036.54	885,771.00	4,035,438.00	4,921,209.00	-13.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(1,435,412.48)	1,435,412.48	0.00	(1,282,495.00)	1,282,495.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(577,871.08)	0.00	(577,871.08)	(545,139.00)	0.00	(545,139.00)	-5.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,013,283.56)	1,435,412.48	(577,871.08)	(1,827,634.00)	1,282,495.00	(545,139.00)	-5.7%
TOTAL, EXPENDITURES			71,506,397.29	36,091,761.46	107,598,158.75	76,826,165.00	34,750,337.00	111,576,502.00	3.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,309,525.00	0.00	3,309,525.00	3,363,124.00	0.00	3,363,124.00	1.6%
(a) TOTAL, INTERFUND TRANSFERS IN			3,309,525.00	0.00	3,309,525.00	3,363,124.00	0.00	3,363,124.00	1.6%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	613,124.00	613,124.00	0.00	613,124.00	613,124.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	51,086.00	0.00	51,086.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	613,124.00	613,124.00	51,086.00	613,124.00	664,210.00	8.3%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources									
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & 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	(6,947,119.18)	6,947,119.18	0.00	(9,630,315.00)	9,630,315.00	0.00	0.0%
Contributions from Restricted Revenues		8990	3,153.12	(3,153.12)	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			(6,943,966.06)	6,943,966.06	0.00	(9,630,315.00)	9,630,315.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,634,441.06)	6,330,842.06	2,696,401.00	(6,318,277.00)	9,017,191.00	2,698,914.00	0.1%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals Unrestricted (A)	2011-12 Unaudited Actuals Restricted (B)	2011-12 Unaudited Actuals Total Fund col. A + B (C)	2012-13 Budget Unrestricted (D)	2012-13 Budget Restricted (E)	2012-13 Budget Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) Revenue Limit Sources		8010-8099	66,463,000.56	2,392,566.00	68,855,566.56	65,519,663.00	2,258,243.00	67,777,906.00	-1.6%
2) Federal Revenue		8100-8299	300,000.00	9,790,898.65	10,090,898.65	300,000.00	7,106,539.00	7,406,539.00	-26.6%
3) Other State Revenue		8300-8599	11,505,891.05	3,349,672.87	14,855,563.92	10,575,925.00	3,371,771.00	13,947,696.00	-6.1%
4) Other Local Revenue		8600-8799	1,443,166.86	14,707,708.29	16,150,875.15	709,945.00	13,027,293.00	13,737,238.00	-14.9%
5) TOTAL, REVENUES			79,712,058.47	30,240,845.81	109,952,904.28	77,105,533.00	25,763,846.00	102,869,379.00	-6.4%
B. EXPENDITURES (Objects 1000-7999)									
1) Instruction	1000-1999		44,711,778.39	20,253,952.23	84,965,730.62	49,177,217.00	18,425,002.00	67,602,219.00	4.1%
2) Instruction - Related Services	2000-2999		8,309,825.38	3,027,759.55	11,337,584.93	8,737,153.00	4,233,717.00	12,970,870.00	14.4%
3) Pupil Services	3000-3999		2,729,102.82	4,149,518.84	6,878,621.66	2,947,597.00	3,978,089.00	6,925,686.00	0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
5) Community Services	5000-5999		16,403.90	0.00	16,403.90	25,164.00	0.00	25,164.00	53.4%
6) Enterprise	6000-6999		0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	7000-7999		5,882,901.20	1,455,698.15	7,338,599.35	6,188,965.00	1,282,495.00	7,471,460.00	1.8%
8) Plant Services	8000-8999		8,562,551.10	2,791,923.15	11,354,474.25	8,864,298.00	2,795,596.00	11,659,894.00	2.7%
9) Other Outgo	9000-9999	Except 7600-7699	1,293,834.50	4,412,909.54	5,706,744.04	885,771.00	4,035,438.00	4,921,209.00	-13.8%
10) TOTAL, EXPENDITURES			71,506,397.29	36,091,761.46	107,598,158.75	76,826,165.00	34,750,337.00	111,576,502.00	3.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			8,205,661.18	(5,850,915.65)	2,354,745.53	279,368.00	(8,986,491.00)	(8,707,123.00)	-469.8%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers a) Transfers In		8900-8929	3,309,525.00	0.00	3,309,525.00	3,363,124.00	0.00	3,363,124.00	1.6%
b) Transfers Out		7600-7629	0.00	613,124.00	613,124.00	51,086.00	613,124.00	664,210.00	8.3%
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	(6,943,966.06)	6,943,966.06	0.00	(9,630,315.00)	9,630,315.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,634,441.06)	6,330,842.06	2,696,401.00	(6,318,277.00)	9,017,191.00	2,698,914.00	0.1%

Description	Function 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
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			4,571,220.12	479,926.41	5,051,146.53	(6,038,909.00)	30,700.00	(6,008,209.00)	-218.9%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	15,970,154.83	1,950,760.55	17,920,915.38	20,541,374.95	2,430,686.96	22,972,061.91	28.2%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,970,154.83	1,950,760.55	17,920,915.38	20,541,374.95	2,430,686.96	22,972,061.91	28.2%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,970,154.83	1,950,760.55	17,920,915.38	20,541,374.95	2,430,686.96	22,972,061.91	28.2%
2) Ending Balance, June 30 (E + F1e)			20,541,374.95	2,430,686.96	22,972,061.91	14,502,465.95	2,461,386.96	16,963,852.91	-26.2%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	35,000.00	0.00	35,000.00	0.00	0.00	0.00	-100.0%
Stores		9712	61,373.02	0.00	61,373.02	0.00	0.00	0.00	-100.0%
Prepaid Expenditures		9713	4,453.30	15,635.00	20,088.30	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	2,415,051.96	2,415,051.96	0.00	2,461,386.96	2,461,386.96	1.9%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments (by Resource/Object)		9780	531,134.00	0.00	531,134.00	0.00	0.00	0.00	-100.0%
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	3,227,946.00	0.00	3,227,946.00	0.00	0.00	0.00	-100.0%
Unassigned/Unappropriated Amount		9790	16,681,468.63	0.00	16,681,468.63	14,502,465.95	0.00	14,502,465.95	-13.1%

Unaudited Actuals
General Fund
Exhibit: Restricted Balance Detail

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5640	Medi-Cal Billing Option	389,571.08	471,436.08
6300	Lottery: Instructional Materials	745,457.46	745,457.46
6500	Special Education	0.00	247,773.00
6512	Special Ed: Mental Health Services	144,400.67	144,400.67
7090	Economic Impact Aid (EIA)	233,089.40	103,808.40
7091	Economic Impact Aid: Limited English Proficiency (LEP)	192,933.81	18,902.81
8150	Ongoing & Major Maintenance Account (RMA: Education Code Secti	61,091.96	61,091.96
9010	Other Restricted Local	648,507.58	668,516.58
Total, Restricted Balance		2,415,051.96	2,461,386.96

Unaudited Actuals
Special Education Pass-Through Fund
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	9,132,762.00	New
2) Federal Revenue		8100-8299	0.00	19,271,342.00	New
3) Other State Revenue		8300-8599	0.00	49,518,943.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	77,923,047.00	New
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	77,923,047.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	77,923,047.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.0%
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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Revenue Limit Transfers					
Property Taxes Transfers		8097	0.00	9,132,762.00	New
TOTAL, REVENUE LIMIT SOURCES			0.00	9,132,762.00	New
FEDERAL REVENUE					
Pass-Through Revenues from Federal Sources		8287	0.00	19,271,342.00	New
TOTAL, FEDERAL REVENUE			0.00	19,271,342.00	New
OTHER STATE REVENUE					
Other State Apportionments					
Special Education Master Plan Current Year	6500	8311	0.00	49,518,943.00	New
Prior Years	6500	8319	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	49,518,943.00	New
OTHER LOCAL REVENUE					
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.0%
Transfers of Apportionments from Districts or Charter Schools		8791	0.00	0.00	0.0%
Transfers of Apportionments from County Offices		8792	0.00	0.00	0.0%
Transfers of Apportionments from JPAs		8793	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.0%
TOTAL, REVENUES			0.00	77,923,047.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
Transfers of Pass-Through Revenues					
To Districts or Charter Schools		7211	0.00	19,271,342.00	New
To County Offices		7212	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments					
To Districts or Charter Schools	6500	7221	0.00	58,651,705.00	New
To County Offices	6500	7222	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	77,923,047.00	New
TOTAL, EXPENDITURES			0.00	77,923,047.00	New

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	9,132,762.00	New
2) Federal Revenue		8100-8299	0.00	19,271,342.00	New
3) Other State Revenue		8300-8599	0.00	49,518,943.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	77,923,047.00	New
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	77,923,047.00	New
10) TOTAL, EXPENDITURES			0.00	77,923,047.00	New
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			0.00	0.00	0.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,281,616.00	5,179,444.00	-1.9%
4) Other Local Revenue		8600-8799	1,780,924.85	1,883,974.00	5.8%
5) TOTAL, REVENUES			7,062,540.85	7,063,418.00	0.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	2,040,596.36	1,804,387.00	-11.6%
2) Classified Salaries		2000-2999	1,480,869.22	1,312,314.00	-11.4%
3) Employee Benefits		3000-3999	979,872.83	1,029,724.00	5.1%
4) Books and Supplies		4000-4999	534,564.64	538,670.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	434,837.78	489,112.00	12.5%
6) Capital Outlay		6000-6999	380,232.91	740,942.00	94.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	240,353.77	249,541.00	3.8%
9) TOTAL, EXPENDITURES			6,091,327.51	6,164,690.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			971,213.34	898,728.00	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	51,086.00	New
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(1,948,914.00)	-2.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,028,786.66)	(1,050,186.00)	2.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,843,105.07	1,814,318.41	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,843,105.07	1,814,318.41	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,843,105.07	1,814,318.41	-36.2%
2) Ending Balance, June 30 (E + F1e)			1,814,318.41	764,132.41	-57.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	58,737.37	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,585.74	8,585.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,746,995.30	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	755,546.67	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,084,321.78		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	51,841.20		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,549,751.99		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	58,737.37		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			3,744,652.34		
H. LIABILITIES					
1) Accounts Payable		9500	430,333.93		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	1,500,000.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,930,333.93		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,814,318.41		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	5,281,616.00	5,179,444.00	-1.9%
TOTAL, OTHER STATE REVENUE			5,281,616.00	5,179,444.00	-1.9%

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	11,669.10	7,000.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	1,315,539.75	1,451,974.00	10.4%
Interagency Services		8677	400,000.00	425,000.00	6.3%
Other Local Revenue					
All Other Local Revenue		8699	53,716.00	0.00	-100.0%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,780,924.85	1,883,974.00	5.8%
TOTAL, REVENUES			7,062,540.85	7,063,418.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	1,461,043.32	1,285,963.00	-12.0%
Certificated Pupil Support Salaries		1200	148,749.80	138,038.00	-7.2%
Certificated Supervisors' and Administrators' Salaries		1300	327,539.19	227,196.00	-30.6%
Other Certificated Salaries		1900	103,264.05	153,190.00	48.3%
TOTAL, CERTIFICATED SALARIES			2,040,596.36	1,804,387.00	-11.6%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	378,423.82	355,550.00	-6.0%
Classified Support Salaries		2200	284,518.75	266,579.00	-6.3%
Classified Supervisors' and Administrators' Salaries		2300	153,578.64	153,579.00	0.0%
Clerical, Technical and Office Salaries		2400	606,352.54	482,056.00	-20.5%
Other Classified Salaries		2900	57,995.47	54,550.00	-5.9%
TOTAL, CLASSIFIED SALARIES			1,480,869.22	1,312,314.00	-11.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	127,486.69	135,937.00	6.6%
PERS		3201-3202	150,796.10	145,921.00	-3.2%
OASDI/Medicare/Alternative		3301-3302	155,062.54	153,165.00	-1.2%
Health and Welfare Benefits		3401-3402	396,531.46	474,918.00	19.8%
Unemployment Insurance		3501-3502	55,285.19	33,038.00	-40.2%
Workers' Compensation		3601-3602	38,820.23	43,390.00	11.8%
OPEB, Allocated		3701-3702	18,459.06	11,118.00	-39.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	28,949.00	29,985.00	3.6%
Other Employee Benefits		3901-3902	8,482.56	2,252.00	-73.5%
TOTAL, EMPLOYEE BENEFITS			979,872.83	1,029,724.00	5.1%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,931.07	1,750.00	-55.5%
Materials and Supplies		4300	475,885.82	494,420.00	3.9%
Noncapitalized Equipment		4400	54,747.75	42,500.00	-22.4%
TOTAL, BOOKS AND SUPPLIES			534,564.64	538,670.00	0.8%

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	8,437.80	6,228.00	-26.2%
Dues and Memberships		5300	1,991.00	1,991.00	0.0%
Insurance		5400-5450	75,000.00	75,000.00	0.0%
Operations and Housekeeping Services		5500	151,228.62	193,253.00	27.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	30,205.47	57,500.00	90.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.20	1,200.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	140,349.74	124,400.00	-11.4%
Communications		5900	26,424.95	29,540.00	11.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			434,837.78	489,112.00	12.5%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	223,171.16	0.00	-100.0%
Equipment		6400	157,061.75	740,942.00	371.8%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			380,232.91	740,942.00	94.9%
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	240,353.77	249,541.00	3.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			240,353.77	249,541.00	3.8%
TOTAL, EXPENDITURES			6,091,327.51	6,164,690.00	1.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	51,086.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	51,086.00	New
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	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)			(2,000,000.00)	(1,948,914.00)	-2.6%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,281,616.00	5,179,444.00	-1.9%
4) Other Local Revenue		8600-8799	1,780,924.85	1,883,974.00	5.8%
5) TOTAL, REVENUES			7,062,540.85	7,063,418.00	0.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		2,881,757.30	2,541,929.00	-11.8%
2) Instruction - Related Services	2000-2999		1,907,828.60	2,589,402.00	35.7%
3) Pupil Services	3000-3999		174,199.18	168,338.00	-3.4%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		240,353.77	249,541.00	3.8%
8) Plant Services	8000-8999		812,188.66	540,480.00	-33.5%
9) Other Outgo	9000-9999	Except 7600-7699	75,000.00	75,000.00	0.0%
10) TOTAL, EXPENDITURES			6,091,327.51	6,164,690.00	1.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			971,213.34	898,728.00	-7.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	51,086.00	New
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	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			(2,000,000.00)	(1,948,914.00)	-2.6%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,028,786.66)	(1,050,186.00)	2.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,843,105.07	1,814,318.41	-36.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,843,105.07	1,814,318.41	-36.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,843,105.07	1,814,318.41	-36.2%
2) Ending Balance, June 30 (E + F1e)			1,814,318.41	764,132.41	-57.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	58,737.37	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	8,585.74	8,585.74	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,746,995.30	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	755,546.67	New

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	8,585.74	8,585.74
Total, Restricted Balance		8,585.74	8,585.74

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	529,481.00	522,311.00	-1.4%
3) Other State Revenue		8300-8599	1,313,037.00	1,304,693.00	-0.6%
4) Other Local Revenue		8600-8799	36,643.07	47,500.00	29.6%
5) TOTAL, REVENUES			1,879,161.07	1,874,504.00	-0.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	702,758.57	688,706.00	-2.0%
2) Classified Salaries		2000-2999	502,593.13	517,249.00	2.9%
3) Employee Benefits		3000-3999	355,365.75	285,966.00	-19.5%
4) Books and Supplies		4000-4999	119,626.56	195,229.00	63.2%
5) Services and Other Operating Expenditures		5000-5999	94,261.59	69,530.00	-26.2%
6) Capital Outlay		6000-6999	26,188.74	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	117,908.09	94,371.00	-20.0%
9) TOTAL, EXPENDITURES			1,918,702.43	1,851,051.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,541.36)	23,453.00	-159.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	196,401.00	0.00	-100.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(196,401.00)	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)			(235,942.36)	23,453.00	-109.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	324,864.37	88,922.01	-72.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			324,864.37	88,922.01	-72.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,864.37	88,922.01	-72.6%
2) Ending Balance, June 30 (E + F1e)			88,922.01	112,375.01	26.4%
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	50,539.16	68,992.16	36.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	38,382.85	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	43,382.85	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	24,917.42		
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	178,575.25		
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			203,492.67		
H. LIABILITIES					
1) Accounts Payable		9500	114,570.66		
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			114,570.66		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			88,922.01		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	529,481.00	522,311.00	-1.4%
TOTAL, FEDERAL REVENUE			529,481.00	522,311.00	-1.4%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	1,147,807.00	1,139,463.00	-0.7%
All Other State Revenue	All Other	8590	165,230.00	165,230.00	0.0%
TOTAL, OTHER STATE REVENUE			1,313,037.00	1,304,693.00	-0.6%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
Interest		8660	3,986.46	5,000.00	25.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	24,016.36	35,000.00	45.7%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,640.25	7,500.00	-13.2%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			36,643.07	47,500.00	29.6%
TOTAL, REVENUES			1,879,161.07	1,874,504.00	-0.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	618,511.75	624,237.00	0.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	84,246.82	64,469.00	-23.5%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			702,758.57	688,706.00	-2.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	69,562.55	72,643.00	4.4%
Classified Support Salaries		2200	62,695.86	61,875.00	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	53,111.36	49,618.00	-6.6%
Other Classified Salaries		2900	317,223.36	333,113.00	5.0%
TOTAL, CLASSIFIED SALARIES			502,593.13	517,249.00	2.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	38,228.77	35,093.00	-8.2%
PERS		3201-3202	65,569.93	79,620.00	21.4%
OASDI/Medicare/Alternative		3301-3302	63,004.19	64,933.00	3.1%
Health and Welfare Benefits		3401-3402	139,524.15	65,308.00	-53.2%
Unemployment Insurance		3501-3502	18,964.35	13,956.00	-26.4%
Workers' Compensation		3601-3602	13,268.16	7,555.00	-43.1%
OPEB, Allocated		3701-3702	5,294.33	10,447.00	97.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	10,511.87	9,054.00	-13.9%
Other Employee Benefits		3901-3902	1,000.00	0.00	-100.0%
TOTAL, EMPLOYEE BENEFITS			355,365.75	285,966.00	-19.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	700.00	New
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	99,397.16	194,529.00	95.7%
Noncapitalized Equipment		4400	20,229.40	0.00	-100.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			119,626.56	195,229.00	63.2%

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	5,368.05	2,662.00	-50.4%
Dues and Memberships		5300	250.00	0.00	-100.0%
Insurance		5400-5450	11,500.00	11,500.00	0.0%
Operations and Housekeeping Services		5500	16,025.32	18,985.00	18.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,058.79	900.00	-70.6%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	25,246.90	23,477.00	-7.0%
Professional/Consulting Services and Operating Expenditures		5800	26,430.26	5,906.00	-77.7%
Communications		5900	6,382.27	6,100.00	-4.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			94,261.59	69,530.00	-26.2%
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	23,019.29	0.00	-100.0%
Equipment		6400	3,169.45	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,188.74	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	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	117,908.09	94,371.00	-20.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			117,908.09	94,371.00	-20.0%
TOTAL, EXPENDITURES			1,918,702.43	1,851,051.00	-3.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8911	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	196,401.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			196,401.00	0.00	-100.0%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(196,401.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	529,481.00	522,311.00	-1.4%
3) Other State Revenue		8300-8599	1,313,037.00	1,304,693.00	-0.6%
4) Other Local Revenue		8600-8799	36,643.07	47,500.00	29.6%
5) TOTAL, REVENUES			1,879,161.07	1,874,504.00	-0.2%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		1,427,484.93	1,493,411.00	4.6%
2) Instruction - Related Services	2000-2999		234,153.92	157,608.00	-32.7%
3) Pupil Services	3000-3999		23,353.59	23,183.00	-0.7%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		117,908.09	94,371.00	-20.0%
8) Plant Services	8000-8999		115,801.90	82,478.00	-28.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,918,702.43	1,851,051.00	-3.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(39,541.36)	23,453.00	-159.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	196,401.00	0.00	-100.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(196,401.00)	0.00	-100.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(235,942.36)	23,453.00	-109.9%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	324,864.37	88,922.01	-72.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			324,864.37	88,922.01	-72.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			324,864.37	88,922.01	-72.6%
2) Ending Balance, June 30 (E + F1e)			88,922.01	112,375.01	26.4%
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	50,539.16	68,992.16	36.5%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	38,382.85	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	43,382.85	New

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
6130	Child Development: Center-Based Reserve Account	40,264.59	40,264.59
9010	Other Restricted Local	10,274.57	28,727.57
Total, Restricted Balance		50,539.16	68,992.16

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	4,196,930.81	4,098,331.00	-2.3%
3) Other State Revenue		8300-8599	375,877.32	374,292.00	-0.4%
4) Other Local Revenue		8600-8799	951,066.43	864,094.00	-9.1%
5) TOTAL, REVENUES			5,523,874.56	5,336,717.00	-3.4%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,598,028.78	1,535,119.00	-3.9%
3) Employee Benefits		3000-3999	500,590.06	365,042.00	-27.1%
4) Books and Supplies		4000-4999	2,339,939.24	2,488,937.00	6.4%
5) Services and Other Operating Expenditures		5000-5999	136,634.02	168,714.00	23.5%
6) Capital Outlay		6000-6999	5,706.60	152,539.00	2573.0%
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	219,609.22	201,227.00	-8.4%
9) TOTAL, EXPENDITURES			4,800,507.92	4,911,578.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			723,366.64	425,139.00	-41.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			723,366.64	425,139.00	-41.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,133,358.17	3,856,724.81	23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,133,358.17	3,856,724.81	23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,133,358.17	3,856,724.81	23.1%
2) Ending Balance, June 30 (E + F1e)			3,856,724.81	4,281,863.81	11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	47,603.12	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,809,121.69	4,281,863.81	12.4%
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	1,577,160.95		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,869.34		
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	809,982.48		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,500,000.00		
6) Stores		9320	47,603.12		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			3,941,615.89		
H. LIABILITIES					
1) Accounts Payable		9500	84,891.08		
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			84,891.08		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,856,724.81		

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	4,196,930.81	4,098,331.00	-2.3%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,196,930.81	4,098,331.00	-2.3%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	375,877.32	374,292.00	-0.4%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			375,877.32	374,292.00	-0.4%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	735,576.12	722,252.00	-1.8%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	24,292.99	26,125.00	7.5%
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	191,197.32	115,717.00	-39.5%
TOTAL, OTHER LOCAL REVENUE			951,066.43	864,094.00	-9.1%
TOTAL, REVENUES			5,523,874.56	5,336,717.00	-3.4%

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	1,265,149.32	1,203,495.00	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	86,926.37	96,588.00	11.1%
Clerical, Technical and Office Salaries		2400	228,401.03	206,095.00	-9.8%
Other Classified Salaries		2900	17,552.06	28,941.00	64.9%
TOTAL, CLASSIFIED SALARIES			1,598,028.78	1,535,119.00	-3.9%
EMPLOYEE BENEFITS					
STRS		3101-3102	124.13	0.00	-100.0%
PERS		3201-3202	110,165.35	106,982.00	-2.9%
OASDI/Medicare/Alternative		3301-3302	122,759.66	113,929.00	-7.2%
Health and Welfare Benefits		3401-3402	196,593.02	84,951.00	-56.8%
Unemployment Insurance		3501-3502	25,606.29	19,888.00	-22.3%
Workers' Compensation		3601-3602	17,582.24	12,361.00	-29.7%
OPEB, Allocated		3701-3702	7,519.11	8,248.00	9.7%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	16,350.06	14,683.00	-10.2%
Other Employee Benefits		3901-3902	3,890.20	4,000.00	2.8%
TOTAL, EMPLOYEE BENEFITS			500,590.06	365,042.00	-27.1%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	214,057.40	261,350.00	22.1%
Noncapitalized Equipment		4400	116,456.02	165,000.00	41.7%
Food		4700	2,009,425.82	2,062,587.00	2.6%
TOTAL, BOOKS AND SUPPLIES			2,339,939.24	2,488,937.00	6.4%

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	4,431.31	5,570.00	25.7%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	0.0%
Operations and Housekeeping Services		5500	16,885.52	44,889.00	165.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,533.47	700.00	-72.4%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(15,035.76)	(14,700.00)	-2.2%
Professional/Consulting Services and Operating Expenditures		5800	91,371.57	95,755.00	4.8%
Communications		5900	1,447.91	1,500.00	3.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			136,634.02	168,714.00	23.5%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	5,706.60	152,539.00	2573.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,706.60	152,539.00	2573.0%
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	219,609.22	201,227.00	-8.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			219,609.22	201,227.00	-8.4%
TOTAL, EXPENDITURES			4,800,507.92	4,911,578.00	2.3%

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

Unaudited Actuals
Cafeteria Special Revenue Fund
Expenditures by Function

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,196,930.81	4,098,331.00	-2.3%
3) Other State Revenue		8300-8599	375,877.32	374,292.00	-0.4%
4) Other Local Revenue		8600-8799	951,066.43	864,094.00	-9.1%
5) TOTAL, REVENUES			5,523,874.56	5,336,717.00	-3.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		4,563,928.26	4,665,462.00	2.2%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		219,609.22	201,227.00	-8.4%
8) Plant Services	8000-8999		16,970.44	44,889.00	164.5%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			4,800,507.92	4,911,578.00	2.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			723,366.64	425,139.00	-41.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			723,366.64	425,139.00	-41.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,133,358.17	3,856,724.81	23.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,133,358.17	3,856,724.81	23.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,133,358.17	3,856,724.81	23.1%
2) Ending Balance, June 30 (E + F1e)			3,856,724.81	4,281,863.81	11.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	47,603.12	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,809,121.69	4,281,863.81	12.4%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,808,821.69	4,281,563.81
9010	Other Restricted Local	300.00	300.00
Total, Restricted Balance		3,809,121.69	4,281,863.81

Covina-Valley Unified
Los Angeles County

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

19 64436 0000000
Form 14

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	613,124.00	613,124.00	0.0%
4) Other Local Revenue		8600-8799	16,595.72	13,000.00	-21.7%
5) TOTAL, REVENUES			629,719.72	626,124.00	-0.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	35,336.38	50,000.00	41.5%
5) Services and Other Operating Expenditures		5000-5999	14,966.08	74,947.00	400.8%
6) Capital Outlay		6000-6999	992,631.90	80,000.00	-91.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,042,934.36	204,947.00	-80.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(413,214.64)	421,177.00	-201.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	613,124.00	613,124.00	0.0%
b) Transfers Out		7600-7629	500,000.00	750,000.00	50.0%
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			113,124.00	(136,876.00)	-221.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,090.64)	284,301.00	-194.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,194,812.08	1,894,721.44	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,194,812.08	1,894,721.44	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,194,812.08	1,894,721.44	-13.7%
2) Ending Balance, June 30 (E + F1e)			1,894,721.44	2,179,022.44	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,894,721.44	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	2,179,022.44	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	562,995.91		
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	3,454 74		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,600,000.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,166,450.65		
H. LIABILITIES					
1) Accounts Payable		9500	271,729.21		
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			271,729.21		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,894,721.44		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	613,124.00	613,124.00	0.0%
TOTAL, OTHER STATE REVENUE			613,124.00	613,124.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	16,595.72	13,000.00	-21.7%
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			16,595.72	13,000.00	-21.7%
TOTAL, REVENUES			629,719.72	626,124.00	-0.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
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	32,530.77	50,000.00	53.7%
Noncapitalized Equipment		4400	2,805.61	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			35,336.38	50,000.00	41.5%

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	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	14,966.08	74,947.00	400.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,966.08	74,947.00	400.8%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	992,631.90	80,000.00	-91.9%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			992,631.90	80,000.00	-91.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,042,934.36	204,947.00	-80.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General, Special Reserve, & Building Funds		8915	613,124.00	613,124.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			613,124.00	613,124.00	0.0%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	500,000.00	750,000.00	50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	750,000.00	50.0%
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)			113,124.00	(136,876.00)	-221.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	613,124.00	613,124.00	0.0%
4) Other Local Revenue		8600-8799	16,595.72	13,000.00	-21.7%
5) TOTAL, REVENUES			629,719.72	626,124.00	-0.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		1,042,934.36	204,947.00	-80.3%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			1,042,934.36	204,947.00	-80.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(413,214.64)	421,177.00	-201.9%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	613,124.00	613,124.00	0.0%
b) Transfers Out		7600-7629	500,000.00	750,000.00	50.0%
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			113,124.00	(136,876.00)	-221.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,090.64)	284,301.00	-194.7%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,194,812.08	1,894,721.44	-13.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,194,812.08	1,894,721.44	-13.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,194,812.08	1,894,721.44	-13.7%
2) Ending Balance, June 30 (E + F1e)			1,894,721.44	2,179,022.44	15.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	1,894,721.44	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	2,179,022.44	New

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,306.65	20,000.00	-67.9%
5) TOTAL, REVENUES			62,306.65	20,000.00	-67.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	89,118.45	73,805.00	-17.2%
3) Employee Benefits		3000-3999	31,925.63	22,362.00	-30.0%
4) Books and Supplies		4000-4999	779,933.73	10,000.00	-98.7%
5) Services and Other Operating Expenditures		5000-5999	102,533.38	0.00	-100.0%
6) Capital Outlay		6000-6999	6,112,721.21	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	326,040.04	337,291.00	3.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,442,272.44	443,458.00	-94.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,379,965.79)	(423,458.00)	-94.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	2,602,173.94	0.00	-100.0%
b) Transfers Out		7600-7629	3,215,297.94	613,124.00	-80.9%
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			(613,124.00)	(613,124.00)	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)			(7,993,089.79)	(1,036,582.00)	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,015,062.53	2,021,972.74	-79.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,015,062.53	2,021,972.74	-79.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,015,062.53	2,021,972.74	-79.8%
2) Ending Balance, June 30 (E + F1e)			2,021,972.74	985,390.74	-51.3%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,021,972.74	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	985,390.74	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,381,532.42		
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	6,394.58		
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			2,387,927.00		
H. LIABILITIES					
1) Accounts Payable		9500	365,954.26		
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			365,954.26		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			2,021,972.74		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Tax Relief Subventions Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes					
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	60,939.65	20,000.00	-67.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	1,367.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			62,306.65	20,000.00	-67.9%
TOTAL, REVENUES			62,306.65	20,000.00	-67.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	2,125.97	0.00	-100.0%
Classified Supervisors' and Administrators' Salaries		2300	54,587.13	58,152.00	6.5%
Clerical, Technical and Office Salaries		2400	32,405.35	15,653.00	-51.7%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			89,118.45	73,805.00	-17.2%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	8,394.80	8,427.00	0.4%
OASDI/Medicare/Alternative		3301-3302	6,715.89	5,646.00	-15.9%
Health and Welfare Benefits		3401-3402	12,009.36	4,944.00	-58.8%
Unemployment Insurance		3501-3502	1,439.66	811.00	-43.7%
Workers' Compensation		3601-3602	997.40	458.00	-54.1%
OPEB, Allocated		3701-3702	739.63	643.00	-13.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,628.89	1,183.00	-27.4%
Other Employee Benefits		3901-3902	0.00	250.00	New
TOTAL, EMPLOYEE BENEFITS			31,925.63	22,362.00	-30.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	59,984.78	0.00	-100.0%
Noncapitalized Equipment		4400	719,948.95	10,000.00	-98.6%
TOTAL, BOOKS AND SUPPLIES			779,933.73	10,000.00	-98.7%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	912.00	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	5,173.70	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	8,510.99	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	87,936.69	0.00	-100.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			102,533.38	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	1,711,178.16	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,401,543.05	0.00	-100.0%
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			6,112,721.21	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	326,040.04	337,291.00	3.5%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			326,040.04	337,291.00	3.5%
TOTAL, EXPENDITURES			7,442,272.44	443,458.00	-94.0%

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	2,602,173.94	0.00	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,602,173.94	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,215,297.94	613,124.00	-80.9%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,215,297.94	613,124.00	-80.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(613,124.00)	(613,124.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	62,306.65	20,000.00	-67.9%
5) TOTAL, REVENUES			62,306.65	20,000.00	-67.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		7,116,232.40	106,167.00	-98.5%
9) Other Outgo	9000-9999	Except 7600-7699	326,040.04	337,291.00	3.5%
10) TOTAL, EXPENDITURES			7,442,272.44	443,458.00	-94.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(7,379,965.79)	(423,458.00)	-94.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	2,602,173.94	0.00	-100.0%
b) Transfers Out		7600-7629	3,215,297.94	613,124.00	-80.9%
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			(613,124.00)	(613,124.00)	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,993,089.79)	(1,036,582.00)	-87.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	10,015,062.53	2,021,972.74	-79.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,015,062.53	2,021,972.74	-79.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,015,062.53	2,021,972.74	-79.8%
2) Ending Balance, June 30 (E + F1e)			2,021,972.74	985,390.74	-51.3%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,021,972.74	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	985,390.74	New

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,246.91	70,000.00	-56.0%
5) TOTAL, REVENUES			159,246.91	70,000.00	-56.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,282.95	17,284.00	0.0%
3) Employee Benefits		3000-3999	9,938.18	8,450.00	-15.0%
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			27,221.13	25,734.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			132,025.78	44,266.00	-66.5%
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)			132,025.78	44,266.00	-66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,926,817.53	2,058,843.31	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,926,817.53	2,058,843.31	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,926,817.53	2,058,843.31	6.9%
2) Ending Balance, June 30 (E + F1e)			2,058,843.31	2,103,109.31	2.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	2,058,843.31	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	2,103,109.31	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	2,054,950.56		
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	3,892.75		
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			2,058,843.31		
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)			2,058,843.31		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
Tax Relief Subventions					
Restricted Levies - Other					
Homeowners' Exemptions		8575	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Other Restricted Levies					
Secured Roll		8615	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.0%
Non-Ad Valorem Taxes					
Parcel Taxes		8621	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	18,419.72	20,000.00	8.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	140,827.19	50,000.00	-64.5%
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			159,246.91	70,000.00	-56.0%
TOTAL, REVENUES			159,246.91	70,000.00	-56.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,282.95	17,284.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,282.95	17,284.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,850.49	1,851.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,322.14	1,322.00	0.0%
Health and Welfare Benefits		3401-3402	5,712.50	4,225.00	-26.0%
Unemployment Insurance		3501-3502	278.26	278.00	-0.1%
Workers' Compensation		3601-3602	224.68	224.00	-0.3%
OPEB, Allocated		3701-3702	150.36	150.00	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	399.75	400.00	0.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,938.18	8,450.00	-15.0%
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	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.0%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
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			27,221.13	25,734.00	-5.5%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,246.91	70,000.00	-56.0%
5) TOTAL, REVENUES			159,246.91	70,000.00	-56.0%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		27,221.13	25,734.00	-5.5%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			27,221.13	25,734.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			132,025.78	44,266.00	-66.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			132,025.78	44,266.00	-66.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	1,926,817.53	2,058,843.31	6.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,926,817.53	2,058,843.31	6.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,926,817.53	2,058,843.31	6.9%
2) Ending Balance, June 30 (E + F1e)			2,058,843.31	2,103,109.31	2.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	2,058,843.31	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	2,103,109.31	New

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(907,636.41)	0.00	-100.0%
4) Other Local Revenue		8600-8799	(21,636.35)	42,000.00	-294.1%
5) TOTAL, REVENUES			(929,272.76)	42,000.00	-104.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	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)			(929,272.76)	42,000.00	-104.5%
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)			(929,272.76)	42,000.00	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,490,206.64	3,560,933.88	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,490,206.64	3,560,933.88	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,490,206.64	3,560,933.88	-20.7%
2) Ending Balance, June 30 (E + F1e)			3,560,933.88	3,602,933.88	1.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,560,933.88	3,560,933.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	42,000.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,434,048.20		
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	8,561.18		
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			4,442,609.38		
H. LIABILITIES					
1) Accounts Payable		9500	881,675.50		
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			881,675.50		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,560,933.88		

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	(907,636.41)	0.00	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			(907,636.41)	0.00	-100.0%
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	(21,636.35)	42,000.00	-294.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			(21,636.35)	42,000.00	-294.1%
TOTAL, REVENUES			(929,272.76)	42,000.00	-104.5%

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

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

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	(907,636.41)	0.00	-100.0%
4) Other Local Revenue		8600-8799	(21,636.35)	42,000.00	-294.1%
5) TOTAL, REVENUES			(929,272.76)	42,000.00	-104.5%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(929,272.76)	42,000.00	-104.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(929,272.76)	42,000.00	-104.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,490,206.64	3,560,933.88	-20.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,490,206.64	3,560,933.88	-20.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,490,206.64	3,560,933.88	-20.7%
2) Ending Balance, June 30 (E + F1e)			3,560,933.88	3,602,933.88	1.2%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	3,560,933.88	3,560,933.88	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	42,000.00	New

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
7710	State School Facilities Projects	3,560,933.88	3,560,933.88
Total, Restricted Balance		3,560,933.88	3,560,933.88

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	117.31	50.00	-57.4%
5) TOTAL, REVENUES			117.31	50.00	-57.4%
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)			117.31	50.00	-57.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117.31	50.00	-57.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,426.17	12,543.48	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,426.17	12,543.48	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,426.17	12,543.48	0.9%
2) Ending Balance, June 30 (E + F1e)			12,543.48	12,593.48	0.4%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	12,543.48	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	12,593.48	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	12,519.31		
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	24.17		
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			12,543.48		
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)			12,543.48		

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
FEMA		8281	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	117.31	50.00	-57.4%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			117.31	50.00	-57.4%
TOTAL, REVENUES			117.31	50.00	-57.4%

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%

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

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

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

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	117.31	50.00	-57.4%
5) TOTAL, REVENUES			117.31	50.00	-57.4%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			117.31	50.00	-57.4%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			117.31	50.00	-57.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	12,426.17	12,543.48	0.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,426.17	12,543.48	0.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,426.17	12,543.48	0.9%
2) Ending Balance, June 30 (E + F1e)			12,543.48	12,593.48	0.4%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	12,543.48	0.00	-100.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	12,593.48	New

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

Unaudited Actuals
Bond Interest and Redemption Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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	67,774.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,269,317.00	6,562,282.00	4.7%
5) TOTAL, REVENUES			6,337,091.00	6,562,282.00	3.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,162,804.00	6,860,681.00	11.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,162,804.00	6,860,681.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			174,287.00	(298,399.00)	-271.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			174,287.00	(298,399.00)	-271.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,593,414.00	3,767,701.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,593,414.00	3,767,701.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,593,414.00	3,767,701.00	4.9%
2) Ending Balance, June 30 (E + F1e)			3,767,701.00	3,469,302.00	-7.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	3,767,701.00	3,469,302.00	-7.9%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,767,701.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,767,701.00		
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)			3,767,701.00		

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	67,774.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			67,774.00	0.00	-100.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
County and District Taxes					
Voted Indebtedness Levies					
Secured Roll		8611	5,520,704.00	6,259,960.00	13.4%
Unsecured Roll		8612	240,309.00	85,381.00	-64.5%
Prior Years' Taxes		8613	365,412.00	182,706.00	-50.0%
Supplemental Taxes		8614	51,600.00	25,800.00	-50.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	58,938.00	0.00	-100.0%
Interest		8660	28,115.00	8,435.00	-70.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	4,239.00	0.00	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,269,317.00	6,562,282.00	4.7%
TOTAL, REVENUES			6,337,091.00	6,562,282.00	3.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Bond Redemptions		7433	2,794,322.00	3,389,308.00	21.3%
Bond Interest and Other Service Charges		7434	3,368,482.00	3,471,373.00	3.1%
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)			6,162,804.00	6,860,681.00	11.3%
TOTAL, EXPENDITURES			6,162,804.00	6,860,681.00	11.3%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	67,774.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	6,269,317.00	6,562,282.00	4.7%
5) TOTAL, REVENUES			6,337,091.00	6,562,282.00	3.6%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	6,162,804.00	6,860,681.00	11.3%
10) TOTAL, EXPENDITURES			6,162,804.00	6,860,681.00	11.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			174,287.00	(298,399.00)	-271.2%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			174,287.00	(298,399.00)	-271.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,593,414.00	3,767,701.00	4.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,593,414.00	3,767,701.00	4.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,593,414.00	3,767,701.00	4.9%
2) Ending Balance, June 30 (E + F1e)			3,767,701.00	3,469,302.00	-7.9%
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	3,767,701.00	3,469,302.00	-7.9%
d) Assigned					
Other Assignments (by Resource/Object)		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	486,274.22	426,320.00	-12.3%
5) TOTAL, REVENUES			486,274.22	426,320.00	-12.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	102.72	0.00	-100.0%
2) Classified Salaries		2000-2999	348,884.48	352,435.00	1.0%
3) Employee Benefits		3000-3999	91,367.06	74,593.00	-18.4%
4) Books and Supplies		4000-4999	7,881.67	1,351.00	-82.9%
5) Services and Other Operating Expenses		5000-5999	7,108.29	2,113.00	-70.3%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			455,344.22	430,492.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			30,930.00	(4,172.00)	-113.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	4,558.00	New
b) Transfers Out		7600-7629	0.00	4,558.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			30,930.00	(4,172.00)	-113.5%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	4,486.97	35,416.97	689.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,486.97	35,416.97	689.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			4,486.97	35,416.97	689.3%
2) Ending Net Assets/Position, June 30 (E + F1e)			35,416.97	31,244.97	-11.8%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	1,391.44	0.00	-100.0%
c) Unrestricted Net Assets/Position		9790	34,025.53	31,244.97	-8.2%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	43,445.18		
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	55.79		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			43,500.97		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	8,084.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			8,084.00		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			35,416.97		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	69.12	10.00	-85.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
All Other Fees and Contracts		8689	486,205.10	426,310.00	-12.3%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			486,274.22	426,320.00	-12.3%
TOTAL, REVENUES			486,274.22	426,320.00	-12.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	102.72	0.00	-100.0%
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			102.72	0.00	-100.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	9,513.95	9,947.00	4.6%
Classified Supervisors' and Administrators' Salaries		2300	137,559.39	138,070.00	0.4%
Clerical, Technical and Office Salaries		2400	48,480.96	50,412.00	4.0%
Other Classified Salaries		2900	153,330.18	154,006.00	0.4%
TOTAL, CLASSIFIED SALARIES			348,884.48	352,435.00	1.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	3,819.26	3,893.00	1.9%
PERS		3201-3202	23,127.79	24,512.00	6.0%
OASDI/Medicare/Alternative		3301-3302	23,998.20	24,037.00	0.2%
Health and Welfare Benefits		3401-3402	21,828.74	6,040.00	-72.3%
Unemployment Insurance		3501-3502	5,602.82	3,953.00	-29.4%
Workers' Compensation		3601-3602	3,839.45	2,364.00	-38.4%
OPEB, Allocated		3701-3702	1,710.78	2,970.00	73.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,440.02	3,482.00	-21.6%
Other Employee Benefits		3901-3902	3,000.00	3,342.00	11.4%
TOTAL, EMPLOYEE BENEFITS			91,367.06	74,593.00	-18.4%
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	7,881.67	1,351.00	-82.9%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,881.67	1,351.00	-82.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	1,217.52	395.00	-67.6%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,216.43	955.00	-21.5%
Professional/Consulting Services and Operating Expenditures		5800	3,928.22	763.00	-80.6%
Communications		5900	746.12	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			7,108.29	2,113.00	-70.3%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Other Transfers Out					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			455,344.22	430,492.00	-5.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	4,558.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,558.00	New
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	0.00	4,558.00	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	4,558.00	New
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	486,274.22	426,320.00	-12.3%
5) TOTAL, REVENUES			486,274.22	426,320.00	-12.3%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		455,344.22	430,492.00	-5.5%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			455,344.22	430,492.00	-5.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			30,930.00	(4,172.00)	-113.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	4,558.00	New
b) Transfers Out		7600-7629	0.00	4,558.00	New
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			30,930.00	(4,172.00)	-113.5%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	4,486.97	35,416.97	689.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,486.97	35,416.97	689.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			4,486.97	35,416.97	689.3%
2) Ending Net Assets/Position, June 30 (E + F1e)			35,416.97	31,244.97	-11.8%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	1,391.44	0.00	-100.0%
c) Unrestricted Net Assets/Position		9790	34,025.53	31,244.97	-8.2%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	1,391.44	0.00
Total, Restricted Balance		1,391.44	0.00

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,364,746.65	13,550,585.00	9.6%
5) TOTAL, REVENUES			12,364,746.65	13,550,585.00	9.6%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,210.14	2,500.00	13.1%
5) Services and Other Operating Expenses		5000-5999	12,111,527.82	14,127,810.00	16.6%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			12,113,737.96	14,130,310.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			251,008.69	(579,725.00)	-331.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			251,008.69	(579,725.00)	-331.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,335,832.80	2,586,841.49	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,335,832.80	2,586,841.49	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			2,335,832.80	2,586,841.49	10.7%
2) Ending Net Assets/Position, June 30 (E + F1e)			2,586,841.49	2,007,116.49	-22.4%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	2,586,841.49	2,007,116.49	-22.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	4,981,708.68		
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	55,500.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	9,540.23		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets					
a) Land		9410	0.00		
b) Land Improvements		9420	0.00		
c) Accumulated Depreciation - Land Improvements		9425	0.00		
d) Buildings		9430	0.00		
e) Accumulated Depreciation - Buildings		9435	0.00		
f) Equipment		9440	0.00		
g) Accumulated Depreciation - Equipment		9445	0.00		
h) Work in Progress		9450	0.00		
10) TOTAL, ASSETS			5,046,748.91		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	2,459,907.42		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities					
a) Net OPEB Obligation		9664	0.00		
b) Compensated Absences		9665	0.00		
c) COPs Payable		9666	0.00		
d) Capital Leases Payable		9667	0.00		
e) Lease Revenue Bonds Payable		9668	0.00		
f) Other General Long-Term Liabilities		9669	0.00		
7) TOTAL, LIABILITIES			2,459,907.42		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			2,586,841.49		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Interest		8660	33,409.73	37,020.00	10.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
In-District Premiums/ Contributions		8674	11,793,745.95	12,983,565.00	10.1%
All Other Fees and Contracts		8689	342,969.48	370,000.00	7.9%
Other Local Revenue					
All Other Local Revenue		8699	194,621.49	160,000.00	-17.8%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,364,746.65	13,550,585.00	9.6%
TOTAL, REVENUES			12,364,746.65	13,550,585.00	9.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	2,210.14	2,500.00	13.1%
TOTAL, BOOKS AND SUPPLIES			2,210.14	2,500.00	13.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	12,107,013.42	14,122,810.00	16.6%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,514.40	5,000.00	10.8%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			12,111,527.82	14,127,810.00	16.6%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
TOTAL, EXPENSES			12,113,737.96	14,130,310.00	16.6%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	12,364,746.65	13,550,585.00	9.6%
5) TOTAL, REVENUES			12,364,746.65	13,550,585.00	9.6%
B. EXPENSES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		12,113,737.96	14,130,310.00	16.6%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENSES			12,113,737.96	14,130,310.00	16.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			251,008.69	(579,725.00)	-331.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			251,008.69	(579,725.00)	-331.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	2,335,832.80	2,586,841.49	10.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,335,832.80	2,586,841.49	10.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			2,335,832.80	2,586,841.49	10.7%
2) Ending Net Assets/Position, June 30 (E + F1e)			2,586,841.49	2,007,116.49	-22.4%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	0.00	0.00	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
c) Unrestricted Net Assets/Position		9790	2,586,841.49	2,007,116.49	-22.4%

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

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education			7,722.22	7,401.28	7,401.28	7,614.18
a. Kindergarten	784.83	789.73				
b. Grades One through Three	2,334.78	2,333.36				
c. Grades Four through Six	2,570.25	2,568.05				
d. Grades Seven and Eight	1,945.63	1,942.89				
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital	0.31	1.87				
g. Community Day School						
2. Special Education						
a. Special Day Class	283.03	287.63	268.09	270.47	270.47	270.47
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	13.42	13.78	13.78	13.31	13.31	13.31
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	7,932.25	7,937.31	8,004.09	7,685.06	7,685.06	7,897.96
HIGH SCHOOL						
4. General Education			4,920.10	4,736.10	4,736.10	4,727.61
a. Grades Nine through Twelve	4,583.03	4,557.02				
b. Continuation Education	178.92	182.13				
c. Opportunity Schools and Full-Day Opportunity Classes	2.90	2.95				
d. Home and Hospital	3.16	4.14				
e. Community Day School	1.38	1.36				
5. Special Education						
a. Special Day Class	149.20	145.26	150.04	152.53	152.53	152.53
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	15.12	15.28	15.28	15.20	15.20	15.20
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	0.98	0.98	0.98	0.98	0.98	0.98
6. TOTAL, HIGH SCHOOL	4,934.69	4,909.12	5,086.40	4,904.81	4,904.81	4,896.32
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary	2.51	2.51	2.51	2.51	2.51	2.51
b. High School						
8. Special Education						
a. Special Day Class - Elementary	65.01	61.21	65.01	65.01	65.01	65.01
b. Special Day Class - High School	71.72	67.08	71.72	71.72	71.72	71.72
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	139.24	130.80	139.24	139.24	139.24	139.24
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	13,006.18	12,977.23	13,229.73	12,729.11	12,729.11	12,933.52
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)	13,006.18	12,977.23	13,229.73	12,729.11	12,729.11	12,933.52
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.

Unaudited Actuals
2011-12 Unaudited Actuals
Schedule of Capital Assets

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30
Governmental Activities:						
Capital assets not being depreciated:						
Land	2,886,240.00		2,886,240.00			2,886,240.00
Work in Progress	17,710,638.00	(8,362,558.00)	9,348,080.00	7,384,580.00	14,923,354.00	1,809,306.00
Total capital assets not being depreciated	20,596,878.00	(8,362,558.00)	12,234,320.00	7,384,580.00	14,923,354.00	4,695,546.00
Capital assets being depreciated:						
Land Improvements	63,758,470.00	1,423,904.00	65,182,374.00	11,987,688.00		77,170,062.00
Buildings	74,963,105.00	13,882,895.00	88,846,000.00	3,013,001.00		91,859,001.00
Equipment	11,559,963.00	550,877.00	12,110,840.00	513,691.00		12,624,531.00
Total capital assets being depreciated	150,281,538.00	15,857,676.00	166,139,214.00	15,514,380.00	0.00	181,653,594.00
Accumulated Depreciation for:						
Land Improvements	(12,580,232.00)	(3,124,861.00)	(15,705,093.00)	(3,766,786.00)		(19,471,879.00)
Buildings	(37,849,782.00)	(2,759,809.00)	(40,609,591.00)	(2,811,306.00)		(43,420,897.00)
Equipment	(8,621,148.00)	(611,119.00)	(9,232,267.00)	(667,119.00)		(9,899,386.00)
Total accumulated depreciation	(59,051,162.00)	(6,495,789.00)	(65,546,951.00)	(7,245,211.00)	0.00	(72,792,162.00)
Total capital assets being depreciated, net	91,230,376.00	9,361,887.00	100,592,263.00	8,269,169.00	0.00	108,861,432.00
Governmental activity capital assets, net	111,827,254.00	999,329.00	112,826,583.00	15,653,749.00	14,923,354.00	113,556,978.00
Business-Type Activities:						
Capital assets not being depreciated:						
Land			0.00			0.00
Work in Progress			0.00			0.00
Total capital assets not being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Capital assets being depreciated:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total capital assets being depreciated	0.00	0.00	0.00	0.00	0.00	0.00
Accumulated Depreciation for:						
Land Improvements			0.00			0.00
Buildings			0.00			0.00
Equipment			0.00			0.00
Total accumulated depreciation	0.00	0.00	0.00	0.00	0.00	0.00
Total capital assets being depreciated, net	0.00	0.00	0.00	0.00	0.00	0.00
Business-type activity capital assets, net	0.00	0.00	0.00	0.00	0.00	0.00

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)	62.29%
	CEA Deficiency Amount Applicable to districts not exempt from the requirement and not meeting the minimum classroom compensation percentage - see Form CEA for further details.	$0.00
CORR	Total Cost for Adults in Correctional Facilities If the amount received for this program exceeds actual costs, the next apportionment is subject to reduction (EC 1909, 41841.5, and the Budget Act).	
GANN	Adjustments to Appropriations Limit Per Government Code Section 7902.1 If this amount is not zero, it represents an increase to your appropriations limit. The Department of Finance must be notified of increases within 45 days of budget adoption.	$0.00
	Adjusted Appropriations Limit	$68,604,155.20
	Appropriations Subject to Limit These amounts represent the board approved Appropriations Limit and Appropriations Subject to Limit pursuant to Government Code Section 7906 and EC 42132.	$68,604,155.20
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	5.61%
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 Met
	MOE Deficiency Percentage - Based on Total Expenditures	
	MOE Deficiency Percentage - Based on Expenditures Per ADA	
TRAN	Approved Transportation Expense - Home-to-School	$389,726.39
	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]).	$501,466.05

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

FEDERAL PROGRAM NAME	Title I, Part A	Title I, Part A Program Improvement	Education Jobs Fund	Sp Ed: IDEA Basic Local Assistance	Sp Ed: IDEA Federal Preschool	Sp Ed: IDEA Preschool Local	Sp Ed: IDEA Mental Health
FEDERAL CATALOG NUMBER	84.01	84.01	84.41	84.027	84.173	84.027	84.027
RESOURCE CODE	3010	3185	3205	3310	3315	3320	3327
REVENUE OBJECT	8290	8290	8290	8181	8182	8182	8182
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	630,876.43	329,426.00	2,597,878.00				
2. a. Current Year Award	1,885,173.00		38,540.00	2,516,712.00	76,234.00	98,889.00	338,626.16
b. Transferability (NCLB)							
c. Other Adjustments	32,490.00						
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	1,917,663.00	0.00	38,540.00	2,516,712.00	76,234.00	98,889.00	338,626.16
3. Required Matching Funds/Other	3.00						
4. Total Available Award (sum lines 1, 2d, & 3)	2,548,542.43	329,426.00	2,636,418.00	2,516,712.00	76,234.00	98,889.00	338,626.16
REVENUES							
5. Revenue Deferred from Prior Year			2,394,707.00				
6. Cash Received in Current Year	1,752,719.43	249,426.00		2,372,907.00	38,117.00	75,422.00	143,183.00
7. Contributed Matching Funds	3.00						
8. Total Available (sum lines 5, 6, & 7)	1,752,722.43	249,426.00	2,394,707.00	2,372,907.00	38,117.00	75,422.00	143,183.00
EXPENDITURES							
9. Donor-Authorized Expenditures	2,167,535.86	318,745.30	2,636,418.00	2,516,712.00	76,234.00	98,889.00	338,626.16
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	2,167,535.86	318,745.30	2,636,418.00	2,516,712.00	76,234.00	98,889.00	338,626.16
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(414,813.43)	(69,319.30)	(241,711.00)	(143,805.00)	(38,117.00)	(23,467.00)	(195,443.16)
a. Deferred Revenue							
b. Accounts Payable							
c. Accounts Receivable	414,813.43	69,319.30	241,711.00	143,805.00	38,117.00	23,467.00	195,443.16
14. Unused Grant Award Calculation (line 4 minus line 9)	381,006.57	10,680.70	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	2,167,532.86	318,745.30	2,636,418.00	2,516,712.00	76,234.00	98,889.00	338,626.16

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

FEDERAL PROGRAM NAME	Sp Ed: IDEA Pre-Kinder Staff Dev	Sp Ed: IDEA Pre-Kinder Staff Dev	Sp Ed: IDEA Early Intervention Part C	Carl D. Perkins Career & Tech Ed	Title II, Part A Teacher Quality	Administrator Training Program	Title II, Part D, Enhancing Ed Thru Technology
FEDERAL CATALOG NUMBER	84.173	84.173	84.181	84.048	84.367	84.367	84.318
RESOURCE CODE	3345.1	3345	3385	3550	4035	4036	4045
REVENUE OBJECT	8182	8182	8182	8290	8290	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	880.00				146,540.55	3,000.00	193.12
2. a. Current Year Award		841.00	170,000.00	71,907.00	409,033.00		
b. Transferability (NCLB)							
c. Other Adjustments					14,864.43		(0.12)
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	841.00	170,000.00	71,907.00	423,897.43	0.00	(0.12)
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1, 2d, & 3)	880.00	841.00	170,000.00	71,907.00	570,437.98	3,000.00	193.00
REVENUES							
5. Revenue Deferred from Prior Year						1,500.00	
6. Cash Received in Current Year	87.00	420.00	108,328.00	52,081.68	391,629.98		
7. Contributed Matching Funds							(7,020.00)
8. Total Available (sum lines 5, 6, & 7)	87.00	420.00	108,328.00	52,081.68	391,629.98	1,500.00	(7,020.00)
EXPENDITURES							
9. Donor-Authorized Expenditures	880.00	841.00	170,000.00	71,907.00	383,856.59	0.00	193.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	880.00	841.00	170,000.00	71,907.00	383,856.59	0.00	193.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(793.00)	(421.00)	(61,672.00)	(19,825.32)	7,773.39	1,500.00	(7,213.00)
a. Deferred Revenue					7,773.39	1,500.00	
b. Accounts Payable							
c. Accounts Receivable	793.00	421.00	61,672.00	19,825.32			7,213.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	0.00	0.00	186,581.39	3,000.00	0.00
15. If Carryover is allowed, enter line 14 amount here							
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	880.00	841.00	170,000.00	71,907.00	383,856.59	0.00	7,213.00

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

FEDERAL PROGRAM NAME	Title II, Part D, EETT Competitive Round 9	ARRA EETT Competitive Grant	Title III, Limited English Proficient	McKinney-Vento Homeless Asst	TOTAL
FEDERAL CATALOG NUMBER	84.318	84.386	84.365	84.196A	
RESOURCE CODE	4046	4048	4203	5630	
REVENUE OBJECT	8290	8290	8290	8290	
LOCAL DESCRIPTION (if any)					
AWARD					
1. Prior Year Carryover	300,000.00	73,778.95	42,640.33		4,125,213.38
2. a. Current Year Award			193,512.00	38,406.00	5,837,873.16
b. Transferability (NCLB)					0.00
c. Other Adjustments				86.25	47,440.56
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	0.00	0.00	193,512.00	38,492.25	5,885,313.72
3. Required Matching Funds/Other					3.00
4. Total Available Award (sum lines 1, 2d, & 3)	300,000.00	73,778.95	236,152.33	38,492.25	10,010,530.10
REVENUES					
5. Revenue Deferred from Prior Year	120,000.00		680.33		2,516,887.33
6. Cash Received in Current Year	120,000.00	73,778.95	188,072.00	22,127.25	5,588,299.29
7. Contributed Matching Funds					(7,017.00)
8. Total Available (sum lines 5, 6, & 7)	240,000.00	73,778.95	188,752.33	22,127.25	8,098,169.62
EXPENDITURES					
9. Donor-Authorized Expenditures	298,168.22	73,778.95	190,704.39	38,492.25	9,381,981.72
10. Non Donor-Authorized Expenditures				2,576.27	2,576.27
11. Total Expenditures (lines 9 & 10)	298,168.22	73,778.95	190,704.39	41,068.52	9,384,557.99
12. Amounts Included in Line 6 above for Prior Year Adjustments					0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(58,168.22)	0.00	(1,952.06)	(16,365.00)	(1,283,812.10)
a. Deferred Revenue					9,273.39
b. Accounts Payable					0.00
c. Accounts Receivable	58,168.22		1,952.06	16,365.00	1,293,085.49
14. Unused Grant Award Calculation (line 4 minus line 9)	1,831.78	0.00	45,447.94	0.00	628,548.38
15. If Carryover is allowed, enter line 14 amount here					0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	298,168.22	73,778.95	190,704.39	38,492.25	9,388,998.72

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

STATE PROGRAM NAME	After School Education & Safety (ASES)	California Partnership Academies	Sp Ed: IDEA Infant Discretionary	Sp Ed: IDEA Discretionary	Sp Ed: Workability	Sp Ed: IDEA Low Incidence	Sp Ed: Personnel Staff Dev
RESOURCE CODE	6010	6385	6515.1	6515	6520	6530	6535
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Carryover		8,239.21	3,947.00				
b. Restr Bal Transfers (Obj 8997)							
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	8,239.21	3,947.00	0.00	0.00	0.00	0.00
2. a. Current Year Award	225,000.00	33,037.20		6,087.00	191,322.00	9,322.00	5,368.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	225,000.00	33,037.20	0.00	6,087.00	191,322.00	9,322.00	5,368.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	225,000.00	41,276.41	3,947.00	6,087.00	191,322.00	9,322.00	5,368.00
REVENUES							
5. Revenue Deferred from Prior Year							
6. Cash Received in Current Year	202,500.00	24,757.81	3,947.00	0.00	143,492.00	4,950.00	4,911.00
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	202,500.00	24,757.81	3,947.00	0.00	143,492.00	4,950.00	4,911.00
EXPENDITURES							
9. Donor-Authorized Expenditures	225,000.00	13,673.94	3,947.00	6,087.00	191,322.00	9,322.00	5,368.00
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	225,000.00	13,673.94	3,947.00	6,087.00	191,322.00	9,322.00	5,368.00
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(22,500.00)	11,083.87	0.00	(6,087.00)	(47,830.00)	(4,372.00)	(457.00)
a. Deferred Revenue		11,083.87					
b. Accounts Payable							
c. Accounts Receivable	22,500.00			6,087.00	47,830.00	4,372.00	457.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	27,602.47	0.00	0.00	0.00	0.00	0.00
15. If Carryover is allowed, enter line 14 amount here	0.00						
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	225,000.00	13,673.94	3,947.00	6,087.00	191,322.00	9,322.00	5,368.00

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

STATE PROGRAM NAME	Agricultural Career Tech Ed Grant	TOTAL
RESOURCE CODE	7010	
REVENUE OBJECT	8590	
LOCAL DESCRIPTION (if any)		
AWARD		
1. a. Prior Year Carryover		12,186.21
b. Restr Bal Transfers (Obj 8997)		0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	12,186.21
2. a. Current Year Award	7,069.00	477,205.20
b. Other Adjustments		0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	7,069.00	477,205.20
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	7,069.00	489,391.41
REVENUES		
5. Revenue Deferred from Prior Year		0.00
6. Cash Received in Current Year	7,069.00	391,626.81
7. Contributed Matching Funds		0.00
8. Total Available (sum lines 5, 6, & 7)	7,069.00	391,626.81
EXPENDITURES		
9. Donor-Authorized Expenditures	7,069.00	461,788.94
10. Non Donor-Authorized Expenditures		0.00
11. Total Expenditures (lines 9 & 10)	7,069.00	461,788.94
12. Amounts Included in Line 6 above for Prior Year Adjustments		0.00
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	0.00	(70,162.13)
a. Deferred Revenue		11,083.87
b. Accounts Payable		0.00
c. Accounts Receivable		81,246.00
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	27,602.47
15. If Carryover is allowed, enter line 14 amount here		0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	7,069.00	461,788.94

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

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

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

FEDERAL PROGRAM NAME	Medi-Cal Billing Option	TOTAL
FEDERAL CATALOG NUMBER	93.778	
RESOURCE CODE	5640	
REVENUE OBJECT	8290	
LOCAL DESCRIPTION (if any)		
AWARD		
1. Prior Year Restricted Ending Balance	513,131.43	513,131.43
2. a. Current Year Award		0.00
b. Other Adjustments	300,000.00	300,000.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	300,000.00	300,000.00
3. Required Matching Funds/Other		0.00
4. Total Available Award (sum lines 1, 2c, & 3)	813,131.43	813,131.43
REVENUES		
5. Cash Received in Current Year	189,818.93	189,818.93
6. Amounts Included in Line 5 for Prior Year Adjustments		0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	110,181.07	110,181.07
b. Noncurrent Accounts Receivable		0.00
c. Current Accounts Receivable (line 7a minus line 7b)	110,181.07	110,181.07
8. Contributed Matching Funds		0.00
9. Total Available (sum lines 5, 7c, & 8)	300,000.00	300,000.00
EXPENDITURES		
10. Donor-Authorized Expenditures	417,960.35	417,960.35
11. Non Donor-Authorized Expenditures		0.00
12. Total Expenditures (line 10 plus line 11)	417,960.35	417,960.35
RESTRICTED ENDING BALANCE		
13. Current Year (line 4 minus line 10)	395,171.08	395,171.08

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

STATE PROGRAM NAME	Community Day Schools	English Language Acquisition Program	Lottery Instructional Materials	Special Education	Sp Ed: Mental Health Services	Economic Impact Aid (SCE)	Economic Impact Aid (LEP)
RESOURCE CODE	2430	6286	6300	6500	6512	7090	7091
REVENUE OBJECT	8091/8311	8590	8560	8311	8590	8311	8311
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		49,826.65	307,221.03			62,006.61	385,204.91
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	49,826.65	307,221.03	0.00	0.00	62,006.61	385,204.91
2. a. Current Year Award	12,700.00		420,523.99	15,004,519.17	614,530.76	713,915.00	490,873.00
b. Other Adjustments			39,602.06				
c. Adj Curr Yr Award (sum lines 2a & 2b)	12,700.00	0.00	460,126.05	15,004,519.17	614,530.76	713,915.00	490,873.00
3. Required Matching Funds/Other							(1.00)
4. Total Available Award (sum lines 1c, 2c, & 3)	12,700.00	49,826.65	767,347.08	15,004,519.17	614,530.76	775,921.61	876,076.91
REVENUES							
5. Cash Received in Current Year	(267.00)	0.00	39,839.98	11,836,100.07	493,932.00	713,915.00	490,873.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	12,967.00	0.00	420,286.07	3,168,419.10	120,598.76	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	12,967.00	0.00	420,286.07	3,168,419.10	120,598.76	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	12,700.00	0.00	460,126.05	15,004,519.17	614,530.76	713,915.00	490,873.00
EXPENDITURES							
10. Donor-Authorized Expenditures	12,700.00	49,826.65	21,889.62	15,004,519.17	470,130.09	532,797.21	683,143.10
11. Non Donor-Authorized Expenditures	7,724.25			2,988,677.15			
12. Total Expenditures (line 10 plus line 11)	20,424.25	49,826.65	21,889.62	17,993,196.32	470,130.09	532,797.21	683,143.10
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	745,457.46	0.00	144,400.67	243,124.40	192,933.81

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

STATE PROGRAM NAME	Transportation Home to School	Transportation Special Education	Ongoing & Major Maintenance	TOTAL
RESOURCE CODE	7230	7240	8150	
REVENUE OBJECT	8311	8311	8980	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Restricted Ending Balance				804,259.20
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	0.00	804,259.20
2. a. Current Year Award	264,192.00	279,204.00		17,800,457.92
b. Other Adjustments	1,962.00	2,074.00		43,638.06
c. Adj Curr Yr Award (sum lines 2a & 2b)	266,154.00	281,278.00	0.00	17,844,095.98
3. Required Matching Funds/Other	18,624.00	1,209,661.47	3,303,224.00	4,531,508.47
4. Total Available Award (sum lines 1c, 2c, & 3)	284,778.00	1,490,939.47	3,303,224.00	23,179,863.65
REVENUES				
5. Cash Received in Current Year	266,154.00	281,278.00		14,121,825.05
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	3,722,270.93
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	3,722,270.93
8. Contributed Matching Funds	18,624.00	1,209,661.47		1,228,285.47
9. Total Available (sum lines 5, 7c, & 8)	284,778.00	1,490,939.47	0.00	19,072,381.45
EXPENDITURES				
10. Donor-Authorized Expenditures	284,778.00	1,490,939.47	3,242,132.04	21,792,855.35
11. Non Donor-Authorized Expenditures	123,572.39	503,056.88		3,623,030.67
12. Total Expenditures (line 10 plus line 11)	408,350.39	1,993,996.35	3,242,132.04	25,415,886.02
RESTRICTED ENDING BALANCE				
13 Current Year (line 4 minus line 10)	0.00	0.00	61,091.96	1,387,008.30

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

LOCAL PROGRAM NAME	Donations	ASB Donations	Accounts Receivable	Sacramento Trip	Rotary Mini Grant	Book Replacement	Library Collections
RESOURCE CODE	90001	90003	90005	90007	90009	90015	90017
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	196,099.56	816.37	(8,278.91)	6,184.49	5,973.29	81,643.38	12,399.12
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	196,099.56	816.37	(8,278.91)	6,184.49	5,973.29	81,643.38	12,399.12
2. a. Current Year Award	252,881.06	81,989.99	177,488.09	37,053.93	4,642.72	28,754.25	8,601.13
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	252,881.06	81,989.99	177,488.09	37,053.93	4,642.72	28,754.25	8,601.13
3. Required Matching Funds/Other			8,915.10				
4. Total Available Award (sum lines 1c, 2c, & 3)	448,980.62	82,806.36	178,124.28	43,238.42	10,616.01	110,397.63	21,000.25
REVENUES							
5. Cash Received in Current Year	252,881.06	55,748.88	73,139.33	37,053.93	4,642.72	28,754.25	8,601.13
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	26,241.11	104,348.76	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	26,241.11	104,348.76	0.00	0.00	0.00	0.00
8. Contributed Matching Funds			8,915.10				
9. Total Available (sum lines 5, 7c, & 8)	252,881.06	81,989.99	186,403.19	37,053.93	4,642.72	28,754.25	8,601.13
EXPENDITURES							
10. Donor-Authorized Expenditures	246,736.19	82,806.36	178,124.28	40,126.25	3,401.30	27,872.14	2,573.86
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	246,736.19	82,806.36	178,124.28	40,126.25	3,401.30	27,872.14	2,573.86
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	202,244.43	0.00	0.00	3,112.17	7,214.71	82,525.49	18,426.39

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

LOCAL PROGRAM NAME	Network for Healthy California	DHH PTA	Ed Tech K12 Voucher-Microsoft	Medi-Cal Administration	AP Testing	STAR Testing	CAHSEE
RESOURCE CODE	90018	90030	90100	93000	94001	94002	94003
REVENUE OBJECT	8699	8699	8699	8290	8290/8590/8699	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		4,234.19		299,180.00		27,306.85	7,811.72
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	4,234.19	0.00	299,180.00	0.00	27,306.85	7,811.72
2. a. Current Year Award	108,046.13	4,484.29	66,671.81	100,532.00	116,601.06	26,824.76	6,853.36
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	108,046.13	4,484.29	66,671.81	100,532.00	116,601.06	26,824.76	6,853.36
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	108,046.13	8,718.48	66,671.81	399,712.00	116,601.06	54,131.61	14,665.08
REVENUES							
5. Cash Received in Current Year	7,650.65	4,484.29	66,671.81	100,532.00	88,121.06	26,824.76	6,853.36
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	100,395.48	0.00	0.00	0.00	28,480.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	100,395.48	0.00	0.00	0.00	28,480.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	108,046.13	4,484.29	66,671.81	100,532.00	116,601.06	26,824.76	6,853.36
EXPENDITURES							
10. Donor-Authorized Expenditures	108,046.13	469.62	66,671.81	141,103.73	96,770.00	17,499.14	3,020.40
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	108,046.13	469.62	66,671.81	141,103.73	96,770.00	17,499.14	3,020.40
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	8,248.86	0.00	258,608.27	19,831.06	36,632.47	11,644.68

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

LOCAL PROGRAM NAME	CELDT	To Be Distributed	TOTAL
RESOURCE CODE	94004	99000	
REVENUE OBJECT	8590	8699	
LOCAL DESCRIPTION (if any)			
AWARD			
1. a. Prior Year Restricted Ending Balance		(0.14)	633,369.92
b. Restr Bal Transfers (Obj 8997)			0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	(0.14)	633,369.92
2. a. Current Year Award	9,490.00		1,030,914.58
b. Other Adjustments			0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	9,490.00	0.00	1,030,914.58
3. Required Matching Funds/Other		0.14	8,915.24
4. Total Available Award (sum lines 1c, 2c, & 3)	9,490.00	0.00	1,673,199.74
REVENUES			
5. Cash Received in Current Year	9,490.00		771,449.23
6. Amounts Included in Line 5 for Prior Year Adjustments			0.00
7 a Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	259,465.35
b. Noncurrent Accounts Receivable			0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	259,465.35
8. Contributed Matching Funds			8,915.10
9. Total Available (sum lines 5, 7c, & 8)	9,490.00	0.00	1,039,829.68
EXPENDITURES			
10. Donor-Authorized Expenditures	9,470.95		1,024,692.16
11. Non Donor-Authorized Expenditures			0.00
12. Total Expenditures (line 10 plus line 11)	9,470.95	0.00	1,024,692.16
RESTRICTED ENDING BALANCE			
13. Current Year (line 4 minus line 10)	19.05	0.00	648,507.58

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	51,389,775.39	301	10,080.00	303	51,379,695.39	305	1,960,680.59		307	49,419,014.80	309
2000 - Classified Salaries	16,354,459.15	311	32,028.62	313	16,322,430.53	315	992,879.56		317	15,329,550.97	319
3000 - Employee Benefits (Excluding 3800)	19,316,197.41	321	539,297.11	323	18,776,900.30	325	740,777.40		327	18,036,122.90	329
4000 - Books, Supplies Equip Replace. (6500)	3,335,035.10	331	17,844.48	333	3,317,190.62	335	607,387.90		337	2,709,802.72	339
5000 - Services... & 7300 - Indirect Costs	11,063,687.55	341	41,947.23	343	11,021,740.32	345	2,867,040.98		347	8,154,699.34	349
			TOTAL		100,817,957.16	365			TOTAL	93,649,190.73	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)	Object		EDP No.
1. Teacher Salaries as Per EC 41011	1100	42,829,543.50	375
2. Salaries of Instructional Aides Per EC 41011	2100	3,761,150.64	380
3. STRS	3101 & 3102	3,489,470.63	382
4. PERS	3201 & 3202	206,792.69	383
5. OASDI - Regular, Medicare and Alternative	3301 & 3302	963,650.00	384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)	3401 & 3402	5,895,763.80	385
7. Unemployment Insurance	3501 & 3502	728,446.53	390
8. Workers' Compensation Insurance	3601 & 3602	516,232.02	392
9. OPEB, Active Employees (EC 41372)	3751 & 3752	0.00	
10. Other Benefits (EC 22310)	3901 & 3902	51,317.33	393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)		58,442,367.14	395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2		0.00	
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)		112,683.16	396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS		58,329,683.98	397
15. Percent of Current Cost of Education Expended for Classroom Compensation (EDP 397 divided by EDP 369) Line 15 must equal or exceed 60% for elementary, 55% for unified and 50% for high school districts to avoid penalty under provisions of EC 41372		62.29%	
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	62.29%
3. Percentage below the minimum (Part III, Line 1 minus Line 2)	0.00%
4. District's Current Expense of Education after reductions in columns 4a or 4b (Part I, EDP 369)	93,649,190.73
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

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

	Unaudited Balance July 1	Audit Adjustments/ Restatements	Audited Balance July 1	Increases	Decreases	Ending Balance June 30	Amounts Due Within One Year
Governmental Activities:							
General Obligation Bonds Payable	109,819,990.00	2,437,992.00	112,257,982.00	(1,730,000.00)	3,694,831.00	106,833,151.00	2,964,308.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable		458,973.00	458,973.00		76,241.00	382,732.00	83,327.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt	8,550,041.00	102.00	8,550,143.00		1,679,662.00	6,870,481.00	1,693,725.00
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable	1,094,731.21	(73,889.21)	1,020,842.00	377,296.31		1,398,138.31	
Governmental activities long-term liabilities	119,464,762.21	2,823,177.79	122,287,940.00	(1,352,703.69)	5,450,734.00	115,484,502.31	4,741,360.00
Business-Type Activities:							
General Obligation Bonds Payable			0.00			0.00	
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable			0.00			0.00	
Capital Leases Payable			0.00			0.00	
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation			0.00			0.00	
Compensated Absences Payable			0.00			0.00	
Business-type activities long-term liabilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
A. PRIOR YEAR DATA (2010-11 Actual Appropriations Limit and Gann ADA are from district's prior year Gann data reported to the CDE)	2010-11 Actual			2011-12 Actual		
1. FINAL PRIOR YEAR APPROPRIATIONS LIMIT (Preload/Line D11, PY column)	68,081,743.56		68,081,743.56			68,604,155.20
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	13,231.72		13,231.72			13,006.18
ADJUSTMENTS TO PRIOR YEAR LIMIT	Adjustments to 2010-11			Adjustments to 2011-12		
3. District Lapses, Reorganizations and Other Transfers						
4. Temporary Voter Approved Increases						
5. Less: Lapses of Voter Approved Increases						
6. TOTAL ADJUSTMENTS TO PRIOR YEAR LIMIT (Lines A3 plus A4 minus A5)			0.00			0.00
7. ADJUSTMENTS TO PRIOR YEAR ADA (Only for district lapses, reorganizations and other transfers, and only if adjustments to the appropriations limit are entered in Line A3 above)						
B. CURRENT YEAR GANN ADA (2011-12 data should tie to Principal Apportionment Attendance Software reports)	2011-12 P2 Report			2012-13 P2 Estimate		
1. Total K-12 ADA (Form A, Line 10)	13,006.18		13,006.18	12,729.11		12,729.11
2. ROC/P ADA**						
3. Total Charter Schools ADA (Form A, Line 26)	0.00		0.00	0.00		0.00
4. Total Supplemental Instructional Hours**						
5. Divide Line B4 by 700 (Round to 2 decimal places)						
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)			13,006.18			12,729.11
OTHER ADA (From Principal Apportionment Attendance Software)						
7. Apprentice Hours - High School						
8. Divide Line B7 by 525 (Round to 2 decimal places)			0.00			0.00
9. TOTAL CURRENT YEAR GANN ADA (Sum Lines B6 plus B8)			13,006.18			12,729.11
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED	2011-12 Actual			2012-13 Budget		
TAXES AND SUBVENTIONS (Funds 01, 09, and 62)						
1. Homeowners' Exemption (Object 8021)	82,926.92		82,926.92	82,927.00		82,927.00
2. Timber Yield Tax (Object 8022)	0.00		0.00	0.00		0.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	0.00		0.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	8,934,231.76		8,934,231.76	8,834,579.00		8,834,579.00
5. Unsecured Roll Taxes (Object 8042)	205,709.70		205,709.70	205,710.00		205,710.00
6. Prior Years' Taxes (Object 8043)	557,770.37		557,770.37	589,905.00		589,905.00
7. Supplemental Taxes (Object 8044)	150,574.42		150,574.42	145,332.00		145,332.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	258,877.06		258,877.06	(109,529.00)		(109,529.00)
9. Penalties and Int. from Delinquent Taxes (Object 8048)	49,588.55		49,588.55	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	540,817.99		540,817.99	40,791.00		40,791.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-Revenue Limit Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)	0.00		0.00	0.00		0.00
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	10,780,496.77	0.00	10,780,496.77	9,789,715.00	0.00	9,789,715.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	10,780,496.77	0.00	10,780,496.77	9,789,715.00	0.00	9,789,715.00

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
EXCLUDED APPROPRIATIONS						
19. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302, do not include negotiated amounts)			145,914.00			145,746.00
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)			145,914.00			145,746.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	58,139,814.01		58,139,814.01	57,825,831.00		57,825,831.00
25. Revenue Limit State Aid - Prior Years (Object 8019)	(56,221.86)		(56,221.86)	0.00		0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		538,372.00	538,372.00			0.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00			0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		9,728.00	9,728.00			0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00			0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		898,586.00	898,586.00			0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		368,541.00	368,541.00			0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	0.00		0.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00			0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	2,767,464.00	0.00	2,767,464.00	2,763,180.00		2,763,180.00
35. Class Size Reduction, Grade 9 (Object 8590)**		0.00	0.00			0.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	60,851,056.15	1,815,227.00	62,666,283.15	60,589,011.00	0.00	60,589,011.00
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	686,274.94		686,274.94	694,654.83		694,654.83
38. TOTAL STATE AID (Lines C36 plus C37)	61,537,331.09	1,815,227.00	63,352,558.09	61,283,665.83	0.00	61,283,665.83
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	109,952,904.28		109,952,904.28	102,869,379.00		102,869,379.00
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	193,810.85		193,810.85	100,000.00		100,000.00

	2011-12 Actual	2012-13 Budget
APPROPRIATIONS LIMIT CALCULATIONS		
D. PRELIMINARY APPROPRIATIONS LIMIT		
1. Revised Prior Year Program Limit (Lines A1 plus A6)	68,081,743.56	68,604,155.20
2. Inflation Adjustment	1.0251	1.0377
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)	0.9830	0.9787
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)	68,604,155.20	69,674,173.52
APPROPRIATIONS SUBJECT TO THE LIMIT		
5. Local Revenues Excluding Interest (Line C18)	10,780,496.77	9,789,715.00
6. Preliminary State Aid Calculation		
a. Minimum State Aid in Local Limit (Greater of $120 times Line B9 or $2,400; but not greater than Line C38 or less than zero)	1,560,741.60	1,527,493.20
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)	57,969,572.43	60,030,204.52
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)	57,969,572.43	60,030,204.52
7. Local Revenues in Proceeds of Taxes		
a. Interest Counting in Local Limit (Line C40 divided by [Lines C39 minus C40] times [Lines D5 plus D6c])	121,397.77	67,938.45
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)	10,901,894.54	9,857,653.45
8. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C38 or less than zero)	57,848,174.66	59,962,266.07
9. Total Appropriations Subject to the Limit		
a. Local Revenues (Line D7b)	10,901,894.54	
b. State Subventions (Line D8)	57,848,174.66	
c. Less: Excluded Appropriations (Line C23)	145,914.00	
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)	68,604,155.20	

	2011-12 Calculations			2012-13 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4; if negative, then zero) If not zero report amount to: Ana J. Matosantos, Director State Department of Finance Attention: School Gann Limits State Capitol, Room 1145 Sacramento, CA 95814			0.00			
Summary	2011-12 Actual			2012-13 Budget		
11. Adjusted Appropriations Limit (Lines D4 plus D10)			68,604,155.20			69,674,173.52
12. Appropriations Subject to the Limit (Line D9d)			68,604,155.20			

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

Mary Perea
Gann Contact Person

(626) 974-7000 Ext. 2016
Contact Phone Number

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) — 4,448,566.61
2. Contracted general administrative positions not paid through payroll
   a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. —
   b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) — 82,249,656.69

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) — 5.41%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. — 1,763,780.66

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

A. Indirect Costs	
1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,529,650.69
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,701,141.65
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,877.18
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	614,105.59
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	1,763,780.66
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,131,994.45
9. Carry-Forward Adjustment (Part IV, Line F)	(212,828.11)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	5,919,166.34
B. Base Costs	
1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	63,533,606.09
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	10,875,272.37
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,255,871.33
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	16,403.90
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	557,002.39
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	495.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	19,790.67
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,737,199.22
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	1,763,780.66
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,373,583.66
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,774,605.60
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	4,575,192.10
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	105,482,802.99
C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment **(For information only - not for use when claiming/recovering indirect costs)** (Line A8 divided by Line B18)	5.81%
D. Preliminary Proposed Indirect Cost Rate **(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic)** (Line A10 divided by Line B18)	5.61%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	**Indirect costs incurred in the current year (Part III, Line A8)**	6,131,994.45
B.	**Carry-forward adjustment from prior year(s)**	
	1. Carry-forward adjustment from the second prior year	792,638.18
	2. Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	**Carry-forward adjustment for under- or over-recovery in the current year**	
	1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (7.17%) times Part III, Line B18); zero if negative	0.00
	2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (7.17%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.17%) times Part III, Line B18); zero if positive	(638,484.34)
D.	**Preliminary carry-forward adjustment (Line C1 or C2)**	(638,484.34)
E.	**Optional allocation of negative carry-forward adjustment over more than one year**	

Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.

Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	5.21%
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment ($-319,242.17) is applied to the current year calculation and the remainder ($-319,242.17) is deferred to one or more future years:	5.51%
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment ($-212,828.11) is applied to the current year calculation and the remainder ($-425,656.23) is deferred to one or more future years:	5.61%
LEA request for Option 1, Option 2, or Option 3		3

F.	**Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)**	(212,828.11)

Approved indirect cost rate: 7.17%
Highest rate used in any program: 7.17%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,022,521.10	145,014.76	7.17%
01	3185	297,420.27	21,325.03	7.17%
01	3310	2,360,612.00	156,100.00	6.61%
01	3315	74,035.00	2,199.00	2.97%
01	3320	96,036.00	2,853.00	2.97%
01	3327	25,000.00	1,792.50	7.17%
01	3345	1,628.00	93.00	5.71%
01	3385	165,096.00	4,904.00	2.97%
01	3550	68,700.64	3,206.36	4.67%
01	4035	358,175.42	25,681.17	7.17%
01	4046	278,219.86	19,948.36	7.17%
01	4048	68,842.91	4,936.04	7.17%
01	4203	186,965.09	3,739.30	2.00%
01	6010	37,024.83	1,850.17	5.00%
01	6286	46,497.67	3,328.98	7.16%
01	6385	12,759.12	914.82	7.17%
01	6500	11,829,190.54	848,152.96	7.17%
01	6512	406,163.77	29,121.94	7.17%
01	6515	9,470.00	564.00	5.96%
01	6520	178,521.98	12,800.02	7.17%
01	6530	8,765.00	557.00	6.35%
01	6535	5,047.00	321.00	6.36%
01	7090	517,278.85	15,518.36	3.00%
01	7091	663,245.73	19,897.37	3.00%
01	7230	378,785.06	27,158.89	7.17%
01	7240	1,062,843.36	76,205.84	7.17%
01	9010	1,017,463.55	7,228.61	0.71%
12	5025	301,248.50	21,599.50	7.17%
12	6105	1,139,817.39	81,724.89	7.17%
12	9010	209,480.18	14,583.70	6.96%
13	5310	4,575,192.10	219,609.22	4.80%

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

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	308,204.58		420,158.28	728,362.86
2. State Lottery Revenue	8560	1,943,660.31		460,126.05	2,403,786.36
3. Other Local Revenue	8600-8799	0.00		0.00	0.00
4. Transfers from Funds of Lapsed/Reorganized Districts	8965	0.00		0.00	0.00
5. Contributions from Unrestricted Resources (Total must be zero)	8980	0.00			0.00
6. Total Available (Sum Lines A1 through A5)		2,251,864.89	0.00	880,284.33	3,132,149.22
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	1,715,801.81			1,715,801.81
2. Classified Salaries	2000-2999	308,204.58			308,204.58
3. Employee Benefits	3000-3999	227,858.50			227,858.50
4. Books and Supplies	4000-4999	0.00		134,826.87	134,826.87
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	0.00			0.00
b. Services and Other Operating Expenditures (Resource 6300)	5000-5999, except 5100, 5710, 5800				
c. Duplicating Costs for Instructional Materials (Resource 6300)	5100, 5710, 5800				
6. Capital Outlay	6000-6999	0.00			0.00
7. Tuition	7100-7199	0.00			0.00
8. Interagency Transfers Out					
a. To Other Districts, County Offices, and Charter Schools	7211,7212,7221, 7222,7281,7282	0.00			0.00
b. To JPAs and All Others	7213,7223, 7283,7299	0.00			0.00
9. Transfers of Indirect Costs	7300-7399				
10. Debt Service	7400-7499	0.00			0.00
11. All Other Financing Uses	7630-7699	0.00			0.00
12. Total Expenditures and Other Financing Uses (Sum Lines B1 through B11)		2,251,864.89	0.00	134,826.87	2,386,691.76
C. ENDING BALANCE (Must equal Line A6 minus Line B12)	979Z	0.00	0.00	745,457.46	745,457.46
D. COMMENTS:					

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

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

Section I - Expenditures	Funds 01, 09, and 62 Goals	Functions	Objects	2011-12 Expenditures
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	108,211,282.75
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, and 3405)	All	All	1000-7999	9,632,518.34
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	16,172.43
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	296,489.20
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	26,707.50
4. Other Transfers Out	All	9200	7200-7299	1,267,127.00
5. Interfund Transfers Out	All	9300	7600-7629	613,124.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	100,562.94
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,311,327.11
9. PERS Reduction	All	All	3801-3802	162,478.41
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				4,793,988.59
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				93,784,775.82
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				93,784,775.82

Section II - Expenditures Per ADA		2011-12 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form A, Annual ADA column, lines 3, 6, 26, and 28)		12,846.43
B. Supplemental Instructional Hours converted to ADA (Form A, Annual ADA column, lines 21 and 27 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)		
C. Total ADA before adjustments (Lines A plus B)		12,846.43
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		12,846.43
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,300.45

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures from prior year official CDE MOE calculation). (Note: If the prior year MOE was not met, CDE has adjusted the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	91,821,347.98	7,015.23
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	91,821,347.98	7,015.23
B. Required effort (Line A.2 times 90%)	82,639,213.18	6,313.71
C. Current year expenditures (Line I.G and Line II.F)	93,784,775.82	7,300.45
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62 Goals	Functions	Objects	2011-12 Expenditures
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	2,636,418.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
4. Total SFSF/Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				2,636,418.00

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. SFSF/Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	93,784,775.82	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,300.45
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with SFSF/Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

		Teacher Full-Time Equivalents				Classroom Units		Pupils Transported
		Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3100-3199 & 3900)	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Pupil Transportation (Function 3600)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)		1,242,793.60	0.00	12,246.95	724,409.72	10,539,112.02	0.00	381,191.50
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)		FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
Instructional Goals	**Description**							
0001	Pre-Kindergarten							
1110	Regular Education, K-12	489.20	7.76	32.00	12.70	794.00		719.00
3100	Alternative Schools							
3200	Continuation Schools	15.00			0.47	15.00		68.00
3300	Independent Study Centers	1.60				2.00		
3400	Opportunity Schools	0.60						
3550	Community Day Schools							
3700	Specialized Secondary Programs							
3800	Vocational Education							
4110	Regular Education, Adult							
4610	Adult Independent Study Centers							
4620	Adult Correctional Education							
4630	Adult Vocational Education							
4760	Bilingual							
4850	Migrant Education							
5000-5999	Special Education (allocated to 5001)	101.00		1.00	11.30	101.00		121.00
6000	ROC/P							
Other Goals	**Description**							
7110	Nonagency - Educational							
7150	Nonagency - Other							
8100	Community Services							
8500	Child Care and Development Services							
Other Funds	**Description**							
--	Adult Education (Fund 11)							
--	Child Development (Fund 12)							
--	Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors		607.40	7.76	33.00	24.47	912.00	0.00	908.00

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

Goal	Program/Activity	Direct Costs: Direct Charged (Schedule DCC) Column 1	Direct Costs: Allocated (Schedule AC) Column 2	Direct Costs: Subtotal (col. 1 + 2) Column 3	Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00		0.00
1110	Regular Education, K–12	60,905,046.08	10,866,138.01	71,771,184.09	5,341,399.54		77,112,583.63
3100	Alternative Schools	0.00	0.00	0.00	0.00		0.00
3200	Continuation Schools	1,073,401.85	246,493.23	1,319,895.08	98,230.05		1,418,125.13
3300	Independent Study Centers	153,667.48	26,385.83	180,053.31	13,400.04		193,453.35
3400	Opportunity Schools	55,406.16	1,227.65	56,633.81	4,214.84		60,848.65
3550	Community Day Schools	20,424.25	0.00	20,424.25	1,520.03		21,944.28
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00		0.00
3800	Vocational Education	52,769.89	0.00	52,769.89	3.927.27		56,697.16
4110	Regular Education, Adult	0.00	0.00	0.00	0.00		0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00		0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00		0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00		0.00
4760	Bilingual	868,625.55	0.00	868,625.55	64,645.39		933,270.94
4850	Migrant Education	0.00	0.00	0.00	0.00		0.00
5000-5999	Special Education	18,406,373.81	1,759,509.08	20,165,882.89	1,500,797.83		21,666,680.72
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00		0.00
Other Goals							
7110	Nonagency - Educational	0.00	0.00	0.00	0.00		0.00
7150	Nonagency - Other	99,421.05	0.00	99,421.05	7,399.17		106,820.22
8100	Community Services	16,403.90	0.00	16,403.90	1,220.82		17,624.72
8500	Child Care and Development Services	0.00	0.00	0.00	0.00		0.00
Other Costs							
----	Food Services					1.521.55	1,521.55
----	Enterprise					0.00	0.00
----	Facilities Acquisition & Construction					0.00	0.00
----	Other Outgo					6,319,868.04	6,319,868.04
Other Funds ----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		0.00	0.00	879,715.44		879,715.44
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(577,871.08)		(577,871.08)
----	**Total General Fund and Charter Schools Funds Expenditures**	81,651,540.02	12,899,753.80	94,551,293.82	7,338,599.34	6,321,389.59	108,211,282.75

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

Goal	Type of Program	Instruction (Functions 1000-1999)	Instructional Supervision and Administration (Functions 2100-2200)	Library, Media, Technology and Other Instructional Resources (Functions 2420-2495)	School Administration (Function 2700)	Pupil Support Services (Functions 3110-3160 and 3900)	Pupil Transportation (Function 3600)	Ancillary Services (Functions 4000-4999)	Community Services (Functions 5000-5999)	General Administration (Functions 7000-7999, except 7210)*	Plant Maintenance and Operations (Functions 8100-8400)	Facilities Rents and Leases (Function 8700)	Total
Instructional Goals													
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
1110	Regular Education, K-12	49,311,586.03	44,344.09	1,099,041.69	7,064,215.65	2,635,696.09	0.00	0.00			750,162.53	0.00	60,905,046.08
3100	Alternative Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3200	Continuation Schools	1,045,884.18	0.00	0.00	2,457.80	16,533.68	0.00	0.00			8,526.19	0.00	1,073,401.85
3300	Independent Study Centers	153,667.48	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	153,667.48
3400	Opportunity Schools	55,406.16	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	55,406.16
3550	Community Day Schools	20,424.25	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	20,424.25
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
3800	Vocational Education	52,769.89	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	52,769.89
4110	Regular Education, Adult	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
4760	Bilingual	669,461.72	0.00	182,013.38	14,863.43	2,287.02	0.00	0.00			0.00	0.00	868,625.55
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
5000-5999	Special Education	13,656,530.91	1,379,103.18	3,398.85	195,251.22	1,430,805.21	1,686,176.89	0.00			55,107.55	0.00	18,406,373.81
6000	ROC/P	0.00	0.00	0.00	0.00	0.00	0.00	0.00			0.00	0.00	0.00
Other Goals													
7110	Nonagency - Educational	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	97,855.09	0.00	0.00	0.00	0.00		0.00	0.00	1,565.96	0.00	99,421.05
8100	Community Services		0.00	0.00	0.00	0.00	0.00		16,403.90	0.00	0.00	0.00	16,403.90
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		64,965,730.62	1,521,302.36	1,284,453.92	7,276,788.10	4,085,322.00	1,686,176.89	0.00	16,403.90	0.00	815,362.23	0.00	81,651,540.02

* Functions 7100-7199 for goals 8100 and 8500

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

Goal	Type of Program	Allocated Support Costs (Based on factors input on Form PCRAF)			Total
		Full-Time Equivalents	Classroom Units	Pupils Transported	
Instructional Goals					
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00
1110	Regular Education, K–12	1,388,792.60	9,175,498.84	301,846.57	10,866,138.01
3100	Alternative Schools	0.00	0.00	0.00	0.00
3200	Continuation Schools	44,605.19	173,340.66	28,547.38	246,493.23
3300	Independent Study Centers	3,273.74	23,112.09	0.00	26,385.83
3400	Opportunity Schools	1,227.65	0.00	0.00	1,227.65
3550	Community Day Schools	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00
3800	Vocational Education	0.00	0.00	0.00	0.00
4110	Regular Education, Adult	0.00	0.00	0.00	0.00
4610	Adult Independent Study Centers	0.00	0.00	0.00	0.00
4620	Adult Correctional Education	0.00	0.00	0.00	0.00
4630	Adult Vocational Education	0.00	0.00	0.00	0.00
4760	Bilingual	0.00	0.00	0.00	0.00
4850	Migrant Education	0.00	0.00	0.00	0.00
5000-5999	Special Education (allocated to 5001)	541,551.10	1,167,160.43	50,797.55	1,759,509.08
6000	ROC/P	0.00	0.00	0.00	0.00
Other Goals					
7110	Nonagency - Educational	0.00	0.00	0.00	0.00
7150	Nonagency - Other	0.00	0.00	0.00	0.00
8100	Community Services	0.00	0.00	0.00	0.00
8500	Child Care and Development Svcs.	0.00	0.00	0.00	0.00
Other Funds					
- -	Adult Education (Fund 11)		0.00		0.00
- -	Child Development (Fund 12)	0.00	0.00	0.00	0.00
- -	Cafeteria (Funds 13 and 61)		0.00		0.00
Total Allocated Support Costs		1,979,450.28	10,539,112.02	381,191.50	12,899,753.80

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

A.	**Central Administration Costs in General Fund and Charter Schools Funds**	
1	Board and Superintendent (Funds 01, 09, and 62, Functions 7100-7180, Goals 0000-6999 and 9000, Objects 1000-7999)	557,002.39
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	50,877.18
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	5,584,489.10
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	1,724,101.76
5	Total Central Administration Costs in General Fund and Charter Schools Funds	7,916,470.43
B.	**Direct Charged and Allocated Costs in General Fund and Charter Schools Funds**	
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	81,651,540.02
2	Total Allocated Costs (from Form PCR, Column 2, Total)	12,899,753.80
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	94,551,293.82
C.	**Direct Charged Costs in Other Funds**	
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	5,470,740.83
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	1,774,605.60
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	4,575,192.10
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	11,820,538.53
D.	**Total Direct Charged and Allocated Costs (B3 + C5)**	106,371,832.35
E.	**Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)**	7.44%

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

Type of Activity	Food Services (Function 3700)	Enterprise (Function 6000)	Facilities Acquisition & Construction (Function 8500)	Other Outgo (Functions 9000-9999)	Total
Food Services (Objects 1000-5999, 6400, and 6500)	1,521.55				1,521.55
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			0.00		0.00
Other Outgo (Objects 1000-7999)				6,319,868.04	6,319,868.04
Total Other Costs	1,521.55	0.00	0.00	6,319,868.04	6,321,389.59

2011-12 Unaudited Actuals
General Fund
Revenue Limit Summary

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	6,367.18	6,510.18
2. Inflation Increase	0041	143.00	212.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,510.18	6,722.18
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	6,510.18	6,722.18
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	8.48	8.76
c. Revenue Limit ADA	0033	13,229.73	12,933.52
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	86,240,111.76	87,054,747.11
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	86,240,111.76	87,054,747.11
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	68,472,923.94	67,665,913.83
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	1,125,139.00	806,647.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	224,758.00	162,360.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654		
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	900,381.00	644,287.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	69,373,304.94	68,310,200.83

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	10,239,679.00	9,748,924.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721	307,538.00	40,791.00
28. Less: Charter Schools In-lieu Taxes	0595		
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	10,547,217.00	9,789,715.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293		
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	58,826,087.94	58,520,485.83
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	686,274.94	694,654.83
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)	---	(686,274.94)	(694,654.83)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	58,139,813.00	57,825,831.00
43. Less: Revenue Limit State Apportionment Receipts	---	58,849,337.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	(709,524.00)	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	226,801.00	266,801.00
46. California High School Exit Exam	9002	291,469.00	291,469.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	20,102.00	20,102.00
48. Apprenticeship Funding	0570	0.00	0.00
49. Community Day School Additional Funding	3103, 9007	9,728.00	15,336.00

Description	2011-12 Actual	2012-13 Budget	% Diff.
SELPA Name: East San Gabriel Valley (DX)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment	42,346,854.00	42,238,209.00	-0.26%
2. Local Special Education Property Taxes	8,909,383.00	9,132,762.00	2.51%
3. Federal IDEA, Part B, Local Assistance Grants	18,516,283.00	18,516,283.00	0.00%
4. Applicable Excess ERAF	0.00		0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	69,772,520.00	69,887,254.00	0.16%
B. COLA Apportionment			0.00%
C. Growth Apportionment or Declining ADA Adjustment	(15,186.00)	0.00	-100.00%
D. Subtotal (Sum lines A.5, B, and C)	69,757,334.00	69,887,254.00	0.19%
E. Program Specialist/Regionalized Services Apportionment	1,588,546.00	1,592,518.00	0.25%
F. Low Incidence Materials and Equipment Apportionment	198,335.00	198,335.00	0.00%
G. Out of Home Care Apportionment	4,995,332.00	4,391,905.00	-12.08%
H. NPS/LCI Extraordinary Cost Pool Apportionment	0.00	0.00	0.00%
I. Adjustment for NSS with Declining Enrollment	0.00	0.00	0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)	76,539,547.00	76,070,012.00	-0.61%
K. Mental Health Apportionment	6,011,817.00	7,500,000.00	24.75%
L. Federal IDEA Local Assistance Grants - Preschool	588,130.00	588,130.00	0.00%
M. Federal IDEA - Section 619 Preschool	458,398.00	458,398.00	0.00%
N. Other Federal Discretionary Grants	284,328.00	284,328.00	0.00%
O. Other Adjustments	64,822.00	64,822.00	0.00%
P. Total SELPA Revenues (Sum lines J through O)	83,947,042.00	84,965,690.00	1.21%

Description	2011-12 Actual	2012-13 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Covina-Valley Unified (DX00)	9,118,368.00	10,757,308.00	17.97%
Azusa Unified (DX01)	4,400,709.00	4,448,993.00	1.10%
Baldwin Park Unified (DX02)	4,802,000.00	5,170,371.00	7.67%
Bassett Unified (DX03)	1,839,140.00	1,830,948.00	-0.45%
Bonita Unified (DX04)	6,682,302.00	6,793,674.00	1.67%
Charter Oak Unified (DX05)	2,206,662.00	1,920,392.00	-12.97%
Claremont Unified (DX06)	6,116,705.00	6,165,491.00	0.80%
Glendora Unified (DX08)	3,917,883.00	3,974,617.00	1.45%
Walnut Valley Unified (DX10)	7,005,820.00	7,003,016.00	-0.04%
West Covina Unified (DX11)	3,935,249.00	6,318,143.00	60.55%
Los Angeles County Office of Education (DX15)	30,693,094.00	27,309,611.00	-11.02%
Options for Youth-San Bernardino (DXA05)	309,093.00	289,694.00	-6.28%
iQ Academy California-Los Angeles (DXA06)	169,441.00	164,604.00	-2.85%
Opportunities for Learning - Baldwin Park (DXA1)	995,253.00	964,838.00	-3.06%
School of Arts and Enterprise (DXA2)	239,171.00	241,403.00	0.93%
San Jose Charter Academy (DXA3)	530,210.00	671,021.00	26.56%
Opportunities For Learning - Baldwin Park II (DXA4)	985,942.00	941,566.00	-4.50%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	83,947,042.00	84,965,690.00	1.21%

Preparer
Name: Mary Perea
Title: Director, Fiscal Services
Phone: (626) 974-7000 Ext. 2016

Current LEA:	19-64436-0000000 Covina-Valley Unified	
Selected SELPA:	DX	(Enter a SELPA ID from the list below then save and close)
POTENTIAL SELPAS FOR THIS LEA ID	SELPA-TITLE	DATE APPROVED (from Form SEA)
DX	East San Gabriel Valley	

Unaudited Actuals
2011-12 Unaudited Actuals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
01 GENERAL FUND								
Expenditure Detail	0.00	(21,138.78)	0.00	(577,871.08)				
Other Sources/Uses Detail					3,309,525.00	613,124.00		
Fund Reconciliation							0.00	1,600,000.00
09 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
10 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
11 ADULT EDUCATION FUND								
Expenditure Detail	1,200.20	0.00	240,353.77	0.00				
Other Sources/Uses Detail					0.00	2,000,000.00		
Fund Reconciliation							0.00	1,500,000.00
12 CHILD DEVELOPMENT FUND								
Expenditure Detail	25,246.90	0.00	117,908.09	0.00				
Other Sources/Uses Detail					0.00	196,401.00		
Fund Reconciliation							0.00	0.00
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(15,035.78)	219,609.22	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							1,500,000.00	0.00
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					613,124.00	500,000.00		
Fund Reconciliation							1,600,000.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
18 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
19 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
20 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
21 BUILDING FUND								
Expenditure Detail	8,510.99	0.00						
Other Sources/Uses Detail					2,602,173.94	3,215,297.94		
Fund Reconciliation							0.00	0.00
25 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
30 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
35 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

Description	Direct Costs - Interfund Transfers In 5750	Direct Costs - Interfund Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Indirect Costs - Interfund Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	1,216.43	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation							0.00	0.00
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation							0.00	0.00
TOTALS	38,174.52	(38,174.52)	577,871.08	(577,871.08)	6,524,822.94	6,524,822.94	3,100,000.00	3,100,000.00

Unaudited Actuals
2011-12
Annual Report of Pupil Transportation
Home-to-School and Severely Disabled/Orthopedically Impaired

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE I - PUPIL TRANSPORTATION DATA			
A. ENTER average number of buses used to transport pupils daily to/from school	008/006	16.0	16.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	787.0	134.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	335.0	134.0
C. ENTER total number of miles driven to/from school	021/022	133,350.0	123,520.0
D. ENTER 1 for traditional school year, 2 for year-round, or 3 for a combination of both, for days pupils transported	030/033	1	1
SCHEDULE II - COST DATA			
(Home-to-School: Unless otherwise specified, Fund 01, Resources 1100, 7230, and 7235, Function 3600)			
(SD/OI: Unless otherwise specified, Fund 01, Resource 7240, Function 3600)			
A. Classified Salaries & Benefits (Objects 2100-2999, 3102, 3202, 3302, 3402, 3502, 3602, 3702, 3752, 3802, and 3902)		1,195,387.42	211,800.04
B. Books & Supplies (Objects 4200, 4300, and 4400)		229,512.72	0.00
C. 1. Subagreements for Services (Object 5100)		0.00	571,285.93
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils	003/004		558,327.33
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)		750.00	0.00
3. Insurance (Objects 5400 and 5450)		0.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		12,676.03	112.31
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		(1,273,491.68)	790,282.90
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		213,691.99	60,648.11
7. Communications (Object 5900)		258.58	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		2,406.44	792.36
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)		0.00	0.00
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	381,191.50	1,634,921.65
G. Reconciliation Amounts (For CDE's use; LEAs, refer to instructions)			
1. Additions			
2. Deductions			
H. Gross Transportation Expense (Line F plus Line G1 minus Line G2)	094/093	381,191.50	1,634,921.65
I. Reimbursement from other districts/county offices/charter or private schools/agencies for transportation expenses included in Line H (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Objects 8677 and 8699)		18,624.00	1,209,661.47
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal, Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	362,567.50	425,260.18
K. Indirect Costs (Approved indirect cost rate of 7.17% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		27,158.89	76,205.87
L. Net Pupil Transportation Expense (Lines J and K)	100/101	389,726.39	501,466.05

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		389,726.39	501,466.05
B. ENTER deduction for increased cost of court ordered transportation (Los Angeles Unified, San Bernardino Unified and San Diego Unified only)			
C. Deduction for payments to common carriers and parents in lieu of transportation provided to your pupils			
1. ENTER payments by your LEA, included in Schedule II, Line C1			0.00
2. ENTER payments by another LEA, included in Schedule II, Line C1			0.00
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)		0.00	0.00
2. ENTER portion of payments included in Schedule II, lines C1 and C6 paid to another LEA providing services to your LEA		0.00	0.00
3. Less: ENTER bus acquisition and/or replacement included in deduction taken on Line B			
E. Deduction for unallowable costs			
1. ENTER amount of unallowable costs included in Schedule II, lines C1 and C6 paid by you to another LEA			
2. Less: ENTER unallowable costs amount included in deduction taken on Line B			
F. Total Deductions (Lines B, C1, C2, D1, D2, and E1 minus lines C3, D3, and E2)		0.00	0.00
G. Bus Operating Expense (Line A minus Line F)	110/111	389,726.39	501,466.05
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	2.923	4.060
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	495.205	3,742.284
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	0.00
J. 1. ENTER prior year unallowable costs paid to another LEA used in the current year for bus purchases			
2. Bus acquisition and replacement (Lines J1, D1, and D2 minus D3)	085/086	0.00	0.00
K. Approved Transportation Expense (Lines G, I, and J2)	130/133	389,726.39	501,466.05
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	165,893.70	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Mary Perea

Title: Director, Fiscal Services

Agency: Covina-Valley Unified School District

Phone Number/Ext: (626) 974-7000 Ext. 2016

E-mail Address: mperea@cvusd.k12.ca.us

SACS2012ALL Financial Reporting Software - 2012.2.0
8/22/2012 4:26:52 PM

19-64436-0000000

Unaudited Actuals
2011-12 Unaudited Actuals
Technical Review Checks

Covina-Valley Unified

Los Angeles County

Following is a chart of the various types of technical review checks and related requirements:

F - Fatal (Data must be corrected; an explanation is not allowed)
W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC.
PASSED

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

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

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund:
EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	4048	4300	-6,650.11

Explanation:Prior year accrual adjustment

35	7710	8545	-907,636.41

Explanation:Revenue returned to the Office of Public School Construction (OPSC).

35	7710	8660	-21,636.35

Explanation:Unearned interest on revenue returned to the Office of Public School Construction (OPSC).

REV-POSITIVE - (W) - In the following resources, total revenues exclusive of contributions (objects 8000-8979) are negative, by fund: EXCEPTION

FUND	RESOURCE	VALUE
35	7710	-929,272.76

Explanation:Revenue and unearned interest returned to OPSC.

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.