



Nevada Joint Union High

School District

2011 – 2012

UNAUDITED ACTUALS

G = General Ledger Data; S = Supplemental Data

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

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	19,950,689.80	454,606.00	20,405,295.80	17,380,225.24	582,239.00	17,962,464.24	-12.0%
2) Federal Revenue		8100-8299	102,758.40	2,002,397.12	2,105,155.52	70,871.00	1,348,753.00	1,419,624.00	-32.6%
3) Other State Revenue		8300-8599	2,497,950.21	1,470,969.21	3,968,919.42	2,381,762.00	1,546,610.32	3,928,372.32	-1.0%
4) Other Local Revenue		8600-8799	1,096,416.04	2,333,489.52	3,429,905.56	705,272.16	1,808,503.00	2,513,775.16	-26.7%
5) TOTAL REVENUES			23,647,814.45	6,261,461.85	29,909,276.30	20,538,130.40	5,286,105.32	25,824,235.72	-13.7%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	11,269,545.27	2,284,402.95	13,553,948.22	11,362,329.00	2,059,851.00	13,422,180.00	-1.0%
2) Classified Salaries		2000-2999	3,254,188.41	1,506,479.76	4,760,668.17	3,009,926.00	1,477,314.00	4,487,240.00	-5.7%
3) Employee Benefits		3000-3999	5,008,330.88	1,531,334.17	6,539,665.05	4,679,621.00	1,216,593.00	5,896,214.00	-9.8%
4) Books and Supplies		4000-4999	759,145.97	443,862.65	1,203,008.62	569,792.00	608,243.32	1,178,035.32	-2.1%
5) Services and Other Operating Expenditures		5000-5999	2,564,461.16	1,822,103.82	4,386,564.98	2,213,376.00	1,635,678.13	3,849,054.13	-12.3%
6) Capital Outlay		6000-6999	102,962.13	0.00	102,962.13	5,000.00	0.00	5,000.00	-95.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	16,853.83	0.00	16,853.83	27,536.00	0.00	27,536.00	63.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(254,802.19)	215,524.63	(39,277.56)	(113,593.00)	74,533.00	(39,060.00)	-0.6%
9) TOTAL EXPENDITURES			22,720,685.46	7,803,707.98	30,524,393.44	21,753,987.00	7,072,212.45	28,826,199.45	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			927,128.99	(1,542,246.13)	(615,117.14)	(1,215,856.60)	(1,786,107.13)	(3,001,963.73)	388.0%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers		8900-8929	283,950.84	0.00	283,950.84	289,288.00	0.00	289,288.00	1.9%
a) Transfers In									
b) Transfers Out		7600-7629	288,555.84	161,447.00	450,002.84	113,243.26	160,954.00	274,197.26	-39.1%
2) Other Sources/Uses		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources									
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,801,000.36)	1,801,000.36	0.00	(1,897,233.00)	1,897,233.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,805,605.36)	1,639,553.36	(166,052.00)	(1,721,188.26)	1,736,279.00	15,090.74	-109.1%

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)	(878,476.37)	97,307.23	(781,169.14)	(2,937,044.86)	(49,828.13)	(2,986,872.99)	282.4%
F. FUND BALANCE, RESERVES							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited	7,257,201.06	208,565.20	7,465,766.26	6,378,724.69	305,872.43	6,684,597.12	-10.5%
b) Audit Adjustments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)	7,257,201.06	208,565.20	7,465,766.26	6,378,724.69	305,872.43	6,684,597.12	-10.5%
d) Other Restatements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)	7,257,201.06	208,565.20	7,465,766.26	6,378,724.69	305,872.43	6,684,597.12	-10.5%
2) Ending Balance, June 30 (E + F1e)	6,378,724.69	305,872.43	6,684,597.12	3,441,679.83	256,044.30	3,697,724.13	-44.7%
Components of Ending Fund Balance							
a) Nonspendable							
Revolving Cash	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prepaid Expenditures	45,521.00	0.00	45,521.00	190,000.00	0.00	190,000.00	317.4%
All Others	77,643.01	0.00	77,643.01	77,643.01	0.00	77,643.01	0.0%
b) Restricted	0.00	305,872.43	305,872.43	0.00	256,722.30	256,722.30	-16.1%
c) Committed	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stabilization Arrangements	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned							
Other Assignments	5,161,456.68	0.00	5,161,456.68	748,748.24	0.00	748,748.24	-85.5%
Nevada County Sp Ed Services	1,129.00		1,129.00				
Accrued Vacation	102,433.90		102,433.90				
Prop 30	1,600,000.00		1,600,000.00				
Forest Reserve	9,169.25		9,169.25				
Savings for Continued Decline	1,815,582.79		1,815,582.79				
Site Carryover	332,621.82		332,621.82				
Defensive Driving Class - 0016	2,500.00		2,500.00				
Culinary Institute - 0027	3,189.17		3,189.17				
SS Boosters Donation - 0029	4,168.49		4,168.49				
Friday Workouts - 0036	704.00		704.00				
YEP Program - 0037	1,514.95		1,514.95				
EJ Outward Bound - 0038	500.00		500.00				
Go Green Recycling - 0039	2,388.49		2,388.49				
NU Connection - 0040	1,000.00		1,000.00				

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
49er Rotary Literacy Program - 0041	0000	9780	1,570.41		1,570.41				
Jobs of the Future - 0042	0000	9780	1,399.98		1,399.98				
Kaisei High School - 0043	0000	9780	900.00		900.00				
Applied Physics Donation - 0044	0000	9780	2,547.52		2,547.52				
Riverside Publishing Testing - 0048	0000	9780	50,721.38		50,721.38				
Special Education Garden - 0049	0000	9780	184.71		184.71				
Amgen - 0101	0000	9780	293.02		293.02				
Mandate Cost - 0600	0000	9780	218,034.48		218,034.48				
Safety Credits - 0640	0000	9780	7,291.00		7,291.00				
Testing - 0850	0000	9780	9,397.17		9,397.17				
Energy Grant - 0890	0000	9780	10,104.14		10,104.14				
Donations - 0903	0000	9780	17,575.04		17,575.04				
Verizon Cell Tower - 0905	0000	9780	38,578.87		38,578.87				
Medi-Cal Admin Act - 0910	0000	9780	89,315.57		89,315.57				
Facility Use Billing - 0998	0000	9780	183,773.85		183,773.85				
Cal-Safe Supportive - 1951	0000	9780	37,858.33		37,858.33				
School Safety & Violence Prevention - 1	0000	9780	23,995.64		23,995.64				
Art & Music Block Grant - 1962	0000	9780	191,462.99		191,462.99				
CASHEE Intensive Instruction - 1963	0000	9780	123,888.14		123,888.14				
GATE - 1966	0000	9780	19,485.07		19,485.07				
PAR - 1972	0000	9780	52,989.55		52,989.55				
School/Library Block Grant - 1987	0000	9780	130,212.46		130,212.46				
Career Technical Ed Equipment - 1990	0000	9780	7,340.77		7,340.77				
Art, Music, PE Block Grant - 1991	0000	9780	18,924.96		18,924.96				
Site Discretionary Block Grant - 1992	0000	9780	36,492.91		36,492.91				
School Gardens - 1994	0000	9780	8,692.23		8,692.23				
CAHSEE Materials - 1995	0000	9780	1,524.63		1,524.63				
Nevada County Sp Ed Services	0000	9780				1,129.00			1,129.00
Accrued Vacation	0000	9780				105,240.98			105,240.98
Forest Reserve	0000	9780				9,169.25			9,169.25
Mandate Cost - 0600	0000	9780				199,737.10			199,737.10
Star Testing - 0850	0000	9780				9,412.45			9,412.45
Energy Grant - 0890	0000	9780				10,104.14			10,104.14
Verizon Tower - 0890	0000	9780				38,578.87			38,578.87
Medi-Cal Administrative Act - 0910	0000	9780				108,413.41			108,413.41
Facility Use Billing - 0998	0000	9780				108,413.41			108,413.41
Cal-SAFE - 1951	0000	9780				28,337.17			28,337.17
School/Library Block Grant - 1987	0000	9780				130,212.46			130,212.46
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	1,084,104.00	0.00	1,084,104.00	1,018,514.00	0.00		1,018,514.00
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	1,396,774.58	(678.00)		1,396,096.58

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
G. ASSETS									
1) Cash		9110	5,353,575.42	(545,322.20)	4,808,253.22				
a) in County Treasury		9111	0.00	0.00	0.00				
1) Fair Value Adjustment to Cash in County Treasury		9120	79,403.31	0.00	79,403.31				
b) in Banks		9130	10,000.00	0.00	10,000.00				
c) in Revolving Fund		9135	0.00	0.00	0.00				
d) with Fiscal Agent		9140	0.00	0.00	0.00				
e) collections awaiting deposit		9150	0.00	0.00	0.00				
2) Investments		9200	2,961,929.81	1,250,535.35	4,212,465.16				
3) Accounts Receivable		9290	0.00	0.00	0.00				
4) Due from Grantor Government		9310	167,831.56	0.00	167,831.56				
5) Due from Other Funds		9320	0.00	0.00	0.00				
6) Stores		9330	45,521.00	0.00	45,521.00				
7) Prepaid Expenditures		9340	0.00	0.00	0.00				
8) Other Current Assets		9400							
9) Fixed Assets									
10) TOTAL ASSETS			8,618,261.10	705,213.15	9,323,474.25				
H. LIABILITIES									
1) Accounts Payable		9500	2,126,427.57	318,810.46	2,445,238.03				
2) Due to Grantor Governments		9590	0.00	0.00	0.00				
3) Due to Other Funds		9610	113,108.84	0.00	113,108.84				
4) Current Loans		9640	0.00	0.00	0.00				
5) Deferred Revenue		9650	0.00	80,530.26	80,530.26				
6) Long-Term Liabilities		9660							
7) TOTAL LIABILITIES			2,239,536.41	399,340.72	2,638,877.13				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,378,724.69	305,872.43	6,684,597.12				

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
REVENUE LIMIT SOURCES							
Principal Apportionment							
State Aid - Current Year	5,666,792.63	0.00	5,666,792.63	3,134,934.24	0.00	3,134,934.24	-44.7%
Charter Schools General Purpose Entitlement - State Aid	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years	893.83	0.00	893.83	0.00	0.00	0.00	-100.0%
Tax Relief Subventions							
Homeowners' Exemptions	205,200.89	0.00	205,200.89	203,733.00	0.00	203,733.00	-0.7%
Timber Yield Tax	12,670.85	0.00	12,670.85	9,268.00	0.00	9,268.00	-26.9%
Other Subventions/In-Lieu Taxes	20.00	0.00	20.00	0.00	0.00	0.00	-100.0%
County & District Taxes							
Secured Roll Taxes	17,831,022.28	0.00	17,831,022.28	17,990,490.00	0.00	17,990,490.00	0.9%
Unsecured Roll Taxes	421,329.15	0.00	421,329.15	415,808.00	0.00	415,808.00	-1.3%
Prior Years' Taxes	11,646.60	0.00	11,646.60	9,931.00	0.00	9,931.00	-14.7%
Supplemental Taxes	60,032.18	0.00	60,032.18	56,450.00	0.00	56,450.00	-6.0%
Education Revenue Augmentation Fund (ERAF)	1,091,476.42	0.00	1,091,476.42	1,119,072.00	0.00	1,119,072.00	2.5%
Community Redevelopment Funds (SB 617/699/1992)	15,037.97	0.00	15,037.97	0.00	0.00	0.00	-100.0%
Penalties and Interest from Delinquent Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources	25,316,122.80	0.00	25,316,122.80	22,939,686.24	0.00	22,939,686.24	-9.4%
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year	(454,606.00)		(454,606.00)	(582,239.00)		(582,239.00)	28.1%
Continuation Education ADA Transfer		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer		454,606.00	454,606.00		582,239.00	582,239.00	28.1%
All Other Revenue Limit							

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			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	53,405.00	0.00	53,405.00	35,833.00	0.00	35,833.00	-32.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,964,232.00)	0.00	(4,964,232.00)	(5,013,055.00)	0.00	(5,013,055.00)	1.0%
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			19,950,689.80	454,606.00	20,405,295.80	17,380,225.24	582,239.00	17,962,464.24	-12.0%
FEDERAL REVENUE									
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	622,232.00	622,232.00	0.00	683,564.00	683,564.00	9.9%
Special Education Discretionary Grants		8182	0.00	79,616.45	79,616.45	0.00	37,957.00	37,957.00	-52.3%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	37,961.40	0.00	37,961.40	6,074.00	0.00	6,074.00	-84.0%
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		627,318.58	627,318.58		1,156.00	1,156.00	-99.8%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		263,925.97	263,925.97		340,136.00	340,136.00	28.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		44,309.07	44,309.07		0.00	0.00	-100.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290		159,739.05	159,739.05		93,550.00	93,550.00	-41.4%
NCLB: Title III, Immigrant Education Program	4201	8290		0.00	0.00		0.00	0.00	0.0%

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NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		0.00	0.00		0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290		0.00	0.00		0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290		70,199.31	70,199.31		57,138.00	57,138.00	-18.6%
Safe and Drug Free Schools	3700-3799	8290		0.00	0.00		0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	64,797.00	135,056.69	199,853.69	64,797.00	135,252.00	200,049.00	0.1%
TOTAL, FEDERAL REVENUE			102,758.40	2,002,397.12	2,105,155.52	70,871.00	1,348,753.00	1,419,624.00	-32.6%
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		0.00	0.00		0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6355-6360	8319		0.00	0.00		0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		758,136.00	758,136.00		752,548.00	752,548.00	-0.7%
Economic Impact Aid	7090-7091	8311		124,623.00	124,623.00		124,640.00	124,640.00	0.0%
Spec. Ed. Transportation	7240	8311		121,204.00	121,204.00		120,310.00	120,310.00	-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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	54,270.00	0.00	54,270.00	0.00	0.00	0.00	-100.0%
Lottery - Unrestricted and Instructional Materials		8560	424,626.13	93,092.79	517,718.92	391,490.00	43,663.00	435,153.00	-15.9%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590		0.00	0.00		0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		0.00	0.00		0.00	0.00	0.0%
Healthy Start	6240	8590		0.00	0.00		0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		18,736.31	18,736.31		0.00	0.00	-100.0%
Quality Education Investment Act	7400	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,019,054.08	355,177.11	2,374,231.19	1,990,272.00	505,449.32	2,495,721.32	5.1%
TOTAL, OTHER STATE REVENUE			2,497,950.21	1,470,969.21	3,968,919.42	2,381,762.00	1,546,610.32	3,928,372.32	-1.0%

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Resource Codes	Object Codes	Total Fund col. A + B (C)	Unrestricted (A)	Restricted (B)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE							
Other Local Revenue County and District Taxes							
Other Restricted Levies Secured Roll				0.00	0.00	0.00	0.0%
Unsecured Roll				0.00	0.00	0.00	0.0%
Prior Years' Taxes				0.00	0.00	0.00	0.0%
Supplemental Taxes				0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes				0.00	0.00	0.00	0.0%
Other				0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction				0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes				0.00	0.00	0.00	0.0%
Sales							
Sale of Equipment/Supplies				0.00	0.00	0.00	0.0%
Sale of Publications				0.00	0.00	0.00	0.0%
Food Service Sales				0.00	0.00	0.00	0.0%
All Other Sales				0.00	0.00	0.00	0.0%
Leases and Rentals				109,217.92	0.00	113,000.00	3.5%
Interest				34,141.37	0.00	27,500.00	-19.5%
Net Increase (Decrease) in the Fair Value of Investments				0.00	0.00	0.00	0.0%
Fees and Contracts Adult Education Fees				0.00	0.00	0.00	0.0%
Non-Resident Students				0.00	0.00	0.00	0.0%
Transportation Fees From Individuals				0.00	0.00	0.00	0.0%
Transportation Services 7230, 7240				0.00	0.00	0.00	0.0%
Interagency Services All Other				324,873.84	464,955.74	789,829.58	-100.0%
Mitigation/Developer Fees				0.00	0.00	0.00	0.0%
All Other Fees and Contracts				0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Local Revenue			0.00		0.00		0.00		0.00%
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691		0.00	0.00		0.00		0.00%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00		0.00		0.00%
All Other Local Revenue		8699	628,182.91	144,357.88	772,540.79	564,772.16	10,000.00	574,772.16	-25.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Apportionments Special Education SELPA Transfers From Districts or Charter Schools	6500	8791		0.00	0.00			0.00	0.00%
From County Offices	6500	8792		1,724,175.90	1,724,175.90		1,798,503.00	1,798,503.00	4.3%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.00%
ROC/P Transfers From Districts or Charter Schools	6360	8791		0.00	0.00			0.00	0.00%
From County Offices	6360	8792		0.00	0.00			0.00	0.00%
From JPAs	6360	8793		0.00	0.00			0.00	0.00%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL_OTHER LOCAL REVENUE			1,096,416.04	2,333,489.52	3,429,905.56	705,272.16	1,808,503.00	2,513,775.16	-26.7%
TOTAL_REVENUES			23,647,814.45	6,261,461.85	29,909,276.30	20,538,130.40	5,286,105.32	25,824,235.72	-13.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	8,682,887.83	1,845,290.99	10,528,178.82	8,778,530.00	1,552,960.00	10,331,490.00	-1.9%
Certificated Pupil Support Salaries		1200	967,386.77	197,946.18	1,165,332.95	919,923.00	283,588.00	1,183,511.00	1.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,370,385.65	63,040.95	1,433,426.60	1,405,752.00	168,074.00	1,573,826.00	9.8%
Other Certificated Salaries		1900	248,885.02	178,124.83	427,009.85	258,124.00	75,229.00	333,353.00	-21.9%
TOTAL, CERTIFICATED SALARIES			11,269,545.27	2,284,402.95	13,553,948.22	11,362,329.00	2,059,851.00	13,422,180.00	-1.0%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	354,503.38	920,667.58	1,275,170.96	227,385.00	915,154.00	1,142,539.00	-10.4%
Classified Support Salaries		2200	631,790.97	377,746.45	1,009,537.42	579,723.00	378,505.00	958,228.00	-5.1%
Classified Supervisors' and Administrators' Salaries		2300	354,295.20	89,115.40	443,410.60	362,042.00	87,765.00	449,807.00	1.4%
Clerical, Technical and Office Salaries		2400	1,749,342.24	93,372.20	1,842,714.44	1,677,979.00	62,634.00	1,740,613.00	-5.5%
Other Classified Salaries		2900	164,256.62	25,578.13	189,834.75	162,797.00	33,256.00	196,053.00	3.3%
TOTAL, CLASSIFIED SALARIES			3,254,188.41	1,506,479.76	4,760,668.17	3,009,926.00	1,477,314.00	4,487,240.00	-5.7%
EMPLOYEE BENEFITS									
STRS		3101-3102	915,908.05	184,933.70	1,100,841.75	974,427.00	173,656.00	1,148,083.00	4.3%
PERS		3201-3202	438,175.85	234,761.86	672,937.71	444,107.00	244,752.00	688,859.00	2.4%
OASDI/Medicare/Alternative		3301-3302	364,595.19	132,597.40	497,192.59	349,722.00	134,433.00	484,155.00	-2.6%
Health and Welfare Benefits		3401-3402	1,939,992.84	550,195.83	2,490,188.67	1,956,755.00	561,500.00	2,518,255.00	1.1%
Unemployment Insurance		3501-3502	245,434.35	59,044.00	304,478.35	166,785.00	38,545.00	205,330.00	-32.6%
Workers' Compensation		3601-3602	207,027.94	53,198.83	260,226.77	224,417.00	55,532.00	279,949.00	7.6%
OPEB, Allocated		3701-3702	395,585.88	0.00	395,585.88	324,951.00	0.00	324,951.00	-17.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	37,609.87	14,605.42	52,215.29	26,816.00	8,175.00	34,991.00	-33.0%
Other Employee Benefits		3901-3902	464,000.91	301,997.13	765,998.04	211,641.00	0.00	211,641.00	-72.4%
TOTAL, EMPLOYEE BENEFITS			5,008,330.88	1,531,334.17	6,539,665.05	4,679,621.00	1,216,593.00	5,896,214.00	-9.8%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	23,492.76	47,253.11	70,745.87	0.00	43,663.00	43,663.00	-38.3%
Books and Other Reference Materials		4200	24,530.77	18,793.99	43,324.76	825.00	0.00	825.00	-98.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Materials and Supplies		4300	525,213.82	325,799.78	851,013.60	566,321.00	564,580.32	1,130,901.32	32.9%
Noncapitalized Equipment		4400	185,908.62	52,015.77	237,924.39	2,646.00	0.00	2,646.00	-98.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			759,145.97	443,862.65	1,203,008.62	569,792.00	608,243.32	1,178,035.32	-2.1%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	72,603.41	59,136.97	131,740.38	29,009.00	6,336.00	35,345.00	-73.2%
Dues and Memberships		5300	15,494.71	0.00	15,494.71	14,732.00	0.00	14,732.00	-4.9%
Insurance		5400 - 5450	203,101.00	4,800.00	207,901.00	227,970.00	4,800.00	232,770.00	12.0%
Operations and Housekeeping Services		5500	1,144,588.63	0.00	1,144,588.63	1,145,962.00	0.00	1,145,962.00	0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	241,239.72	207,610.78	448,850.50	196,539.00	172,051.13	368,590.13	-17.9%
Transfers of Direct Costs		5710	(36,799.89)	36,803.43	3.54	0.00	0.00	0.00	-100.0%
Transfers of Direct Costs - Interfund		5750	(254.66)	0.00	(254.66)	0.00	0.00	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	848,022.53	1,510,798.50	2,358,821.03	520,104.00	1,449,861.00	1,969,965.00	-16.5%
Communications		5900	76,465.71	2,954.14	79,419.85	79,060.00	2,630.00	81,690.00	2.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,564,461.16	1,822,103.82	4,386,564.98	2,213,376.00	1,635,678.13	3,849,054.13	-12.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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	102,962.13	0.00	102,962.13	0.00	0.00	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.00	5,000.00	0.00	5,000.00	New
TOTAL, CAPITAL OUTLAY			102,962.13	0.00	102,962.13	5,000.00	0.00	5,000.00	-95.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition for Instruction Under Interdistrict Attendance Agreements		7130	0.00	0.00	0.00	4,802.00	0.00	4,802.00	New
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,934.00	0.00	11,934.00	16,953.00	0.00	16,953.00	42.1%
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	4,919.83	0.00	0.00	5,781.00	0.00	5,781.00	0.0%
All Other Transfers		7281-7283	4,919.83	0.00	4,919.83		0.00	5,781.00	17.5%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
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)			16,853.83	0.00	16,853.83	27,536.00	0.00	27,536.00	63.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(215,524.63)	215,524.63	0.00	(74,533.00)	74,533.00	0.00	0.0%
Transfers of Indirect Costs - interfund		7350	(39,277.56)	0.00	(39,277.56)	(39,060.00)	0.00	(39,060.00)	-0.6%
TOTAL_OTHER_OUTGO - TRANSFERS OF INDIRECT COSTS			(254,802.19)	215,524.63	(39,277.56)	(113,593.00)	74,533.00	(39,060.00)	-0.6%
TOTAL_EXPENDITURES			22,720,685.46	7,803,707.98	30,524,393.44	21,753,987.00	7,072,212.45	28,826,199.45	-5.6%

Unaudited Actuals
General Fund
Unrestricted and Restricted
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	123,950.84	0.00	123,950.84	123,288.00	0.00	129,288.00	4.3%
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	160,000.00	0.00	160,000.00	160,000.00	0.00	160,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			283,950.84	0.00	283,950.84	289,288.00	0.00	289,288.00	1.9%
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	190,728.88	0.00	190,728.88	5,000.00	0.00	5,000.00	-97.4%
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	141,696.00	141,696.00	0.00	141,203.00	141,203.00	-0.3%
To: Cafeteria Fund		7616	15,379.96	0.00	15,379.96	25,795.26	0.00	25,795.26	67.7%
Other Authorized Interfund Transfers Out		7619	82,447.00	19,751.00	102,198.00	82,448.00	19,751.00	102,199.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			288,555.84	161,447.00	450,002.84	113,243.26	160,954.00	274,197.26	-39.1%
OTHER SOURCES/USES									
SOURCES									
State Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Apportionments									
Proceeds									
Proceeds from Sale/Lease-Purchase of Land/Buildings		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			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(c) TOTAL SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(1,801,000.36)	1,801,000.36	0.00	(1,897,233.00)	1,897,233.00	0.00	0.00%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL CONTRIBUTIONS			(1,801,000.36)	1,801,000.36	0.00	(1,897,233.00)	1,897,233.00	0.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES			(1,805,605.36)	1,639,553.36	(166,052.00)	(1,721,188.26)	1,736,279.00	15,090.74	-109.1%

Description	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
A. REVENUES							
1) Revenue Limit Sources	19,950,689.80	454,606.00	20,405,295.80	17,380,225.24	582,239.00	17,962,464.24	-9.4%
2) Federal Revenue	102,758.40	2,002,397.12	2,105,155.52	70,871.00	1,348,763.00	1,419,624.00	-32.6%
3) Other State Revenue	2,497,950.21	1,470,969.21	3,968,919.42	2,381,762.00	1,546,610.32	3,928,372.32	-1.0%
4) Other Local Revenue	1,096,416.04	2,333,489.52	3,429,905.56	705,272.16	1,808,503.00	2,513,775.16	-26.7%
5) TOTAL REVENUES	23,647,814.45	6,261,461.85	29,909,276.30	20,538,130.40	5,286,105.32	25,824,235.72	-11.6%
B. EXPENDITURES (Objects 1000-7999)							
1) Instruction	11,766,535.03	4,477,137.35	16,243,672.38	11,375,762.00	3,752,595.00	15,128,357.00	-6.9%
2) Instruction - Related Services	2,957,246.21	387,564.95	3,344,811.16	2,864,391.00	469,010.00	3,333,401.00	-0.3%
3) Pupil Services	1,677,699.61	1,671,586.57	3,349,286.18	1,531,966.00	1,799,731.45	3,331,697.45	-0.5%
4) Ancillary Services	1,347,418.47	4,910.85	1,352,329.32	1,257,086.00	0.00	1,257,086.00	-7.0%
5) Community Services	520.00	11,870.00	12,390.00	1,000.00	0.00	1,000.00	-91.9%
6) Enterprise	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
7) General Administration	2,196,077.83	275,940.91	2,472,018.74	2,124,937.00	74,533.00	2,199,470.00	-11.0%
8) Plant Services	2,758,334.48	974,697.35	3,733,031.83	2,571,309.00	976,343.00	3,547,652.00	-5.0%
9) Other Outgo	16,853.83	0.00	16,853.83	27,536.00	0.00	27,536.00	63.4%
10) TOTAL EXPENDITURES	22,720,685.46	7,803,707.98	30,524,393.44	21,753,987.00	7,072,212.45	28,826,199.45	-5.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)	927,128.99	(1,542,246.13)	(615,117.14)	(1,215,856.60)	(1,786,107.13)	(3,001,963.73)	388.0%
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers							
a) Transfers In	283,950.84	0.00	283,950.84	289,288.00	0.00	289,288.00	1.9%
b) Transfers Out	288,555.84	161,447.00	450,002.84	113,243.26	160,954.00	274,197.26	-39.1%
2) Other Sources/Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
a) Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	(1,801,000.36)	1,801,000.36	0.00	(1,897,233.00)	1,897,233.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES	(1,805,605.36)	1,639,553.36	(166,052.00)	(1,721,188.26)	1,736,279.00	15,090.74	-109.1%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(878,476.37)	97,307.23	(781,169.14)	(2,937,044.86)	(49,828.13)	(2,986,872.99)	282.4%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance		9791	7,257,201.06	208,565.20	7,465,766.26	6,378,724.69	305,872.43	6,684,597.12	-10.5%
a) As of July 1 - Unaudited		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Audit Adjustments									
c) As of July 1 - Audited (F1a + F1b)			7,257,201.06	208,565.20	7,465,766.26	6,378,724.69	305,872.43	6,684,597.12	-10.5%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,257,201.06	208,565.20	7,465,766.26	6,378,724.69	305,872.43	6,684,597.12	-10.5%
2) Ending Balance, June 30 (E + F1e)			6,378,724.69	305,872.43	6,684,597.12	3,441,679.83	256,044.30	3,697,724.13	-44.7%
Components of Ending Fund Balance									
a) Nonspendable		9711	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00	0.0%
Revolving Cash		9712	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Stores		9713	45,521.00	0.00	45,521.00	190,000.00	0.00	190,000.00	317.4%
Prepaid Expenditures		9719	77,643.01	0.00	77,643.01	77,643.01	0.00	77,643.01	0.0%
All Others		9740	0.00	305,872.43	305,872.43	0.00	256,722.30	256,722.30	-16.1%
b) Restricted									
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	5,161,456.68	0.00	5,161,456.68	748,748.24	0.00	748,748.24	-85.5%
Nevada County Sp Ed Services	0000	9780	1,129.00		1,129.00				
Accrued Vacation	0000	9780	102,433.90		102,433.90				
Prop 30	0000	9780	1,600,000.00		1,600,000.00				
Forest Reserve	0000	9780	9,169.25		9,169.25				
Savings for Continued Decline	0000	9780	1,815,582.79		1,815,582.79				
Site Carryover	0000	9780	332,621.82		332,621.82				
Defensive Driving Class - 0016	0000	9780	2,500.00		2,500.00				
Culinary Institute - 0027	0000	9780	3,189.17		3,189.17				
SS Boosters Donation - 0029	0000	9780	4,168.49		4,168.49				
Friday Workouts - 0036	0000	9780	704.00		704.00				
YEP Program - 0037	0000	9780	1,514.95		1,514.95				
EJ Outward Bound - 0038	0000	9780	500.00		500.00				

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Go Green Recycling - 0039	0000	9780	2,388.49		2,388.49				
NU Connection - 0040	0000	9780	1,000.00		1,000.00				
49er Rotary Literacy Program - 0041	0000	9780	1,570.41		1,570.41				
Jobs of the Future - 0042	0000	9780	1,399.98		1,399.98				
Kaisei High School - 0043	0000	9780	900.00		900.00				
Applied Physics Donation - 0044	0000	9780	2,547.52		2,547.52				
Riverside Publishing Testing - 0048	0000	9780	50,721.38		50,721.38				
Special Education Garden - 0049	0000	9780	184.71		184.71				
Amgen - 0101	0000	9780	293.02		293.02				
Mandate Cost - 0600	0000	9780	218,034.48		218,034.48				
Safety Credits - 0640	0000	9780	7,291.00		7,291.00				
Testing - 0850	0000	9780	9,397.17		9,397.17				
Energy Grant - 0890	0000	9780	10,104.14		10,104.14				
Donations - 0903	0000	9780	17,575.04		17,575.04				
Verizon Cell Tower - 0905	0000	9780	38,578.87		38,578.87				
Medi-Cal Admin Act - 0910	0000	9780	89,315.57		89,315.57				
Facility Use Billing - 0998	0000	9780	183,773.85		183,773.85				
Cal-Safe Supportive - 1951	0000	9780	37,858.33		37,858.33				
School Safety & Violence Prevention - 1	0000	9780	23,995.64		23,995.64				
Art & Music Block Grant - 1962	0000	9780	191,462.99		191,462.99				
CASHEE Intensive Instruction - 1963	0000	9780	123,888.14		123,888.14				
GATE - 1966	0000	9780	19,485.07		19,485.07				
PAR - 1972	0000	9780	52,989.55		52,989.55				
School/Library Block Grant - 1987	0000	9780	130,212.46		130,212.46				
Career Technical Ed Equipment - 1990	0000	9780	7,340.77		7,340.77				
Art, Music, PE Block Grant - 1991	0000	9780	18,924.96		18,924.96				
Site Discretionary Block Grant - 1992	0000	9780	36,492.91		36,492.91				
School Gardens - 1994	0000	9780	8,692.23		8,692.23				
CAHSEE Materials - 1995	0000	9780	1,524.63		1,524.63				
Nevada County Sp Ed Services	0000	9780				1,129.00			1,129.00
Accrued Vacation	0000	9780				105,240.98			105,240.98
Forest Reserve	0000	9780				9,169.25			9,169.25
Mandate Cost - 0600	0000	9780				199,737.10			199,737.10
Star Testing - 0850	0000	9780				9,412.45			9,412.45
Energy Grant - 0890	0000	9780				10,104.14			10,104.14
Verizon Tower - 0890	0000	9780				38,578.87			38,578.87
Medi-Cal Administrative Act - 0910	0000	9780				108,413.41			108,413.41
Facility Use Billing - 0998	0000	9780				108,413.41			108,413.41
Cal-SAFE - 1951	0000	9780				28,337.17			28,337.17

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals			2012-13 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
School/Library Block Grant - 1987	0000	9780				130,212.46		130,212.46	
e) Unassigned/unappropriated			1,084,104.00	0.00	1,084,104.00	1,018,514.00	0.00	1,018,514.00	-6.1%
Reserve for Economic Uncertainties		9789							
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.00	1,396,774.58	(678.00)	1,396,096.58	New

Unaudited Actuals
 General Fund
 Exhibit: Restricted Balance Detail

29 66357 0000000
 Form 01

Nevada Joint Union High
 Nevada County

Resource	Description	2011-12	2012-13
		Unaudited Actuals	Budget
5640	Medi-Cal Billing Option	12,100.33	12,100.33
6300	Lottery: Instructional Materials	134,476.81	134,476.81
6500	Special Education	53,026.10	53,026.10
7091	Economic Impact Aid: Limited English Proficiency (LEP)	47,556.86	47,556.86
7810	Other Restricted State	49,150.13	0.00
9010	Other Restricted Local	9,562.20	9,562.20
Total, Restricted Balance		305,872.43	256,722.30

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	789,419.00	New
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	71,655.85	42,750.00	-40.3%
5) TOTAL REVENUES			71,655.85	832,169.00	1061.3%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	51,564.83	380,931.00	638.7%
2) Classified Salaries		2000-2999	0.00	76,000.00	New
3) Employee Benefits		3000-3999	6,363.60	5,569.00	-12.5%
4) Books and Supplies		4000-4999	1,016.66	130,944.00	12779.8%
5) Services and Other Operating Expenditures		5000-5999	12,690.57	206,526.00	1527.4%
6) Capital Outlay		6000-6999	0.00	10,000.00	New
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			71,635.66	809,970.00	1030.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			20.19	22,199.00	109850.5%
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)			20.19	22,199.00	109850.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	20.19	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	20.19	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	20.19	New
2) Ending Balance, June 30 (E + F1e)			20.19	22,219.19	109950.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	20.19	22,219.19	109950.5%
Charter School	0000	9780	20.19		
Charter School Reserve	0000	9780		22,219.19	
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	1,266.33		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			1,266.33		
H. LIABILITIES					
1) Accounts Payable		9500	1,246.14		
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			1,246.14		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			20.19		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
REVENUE LIMIT SOURCES					
Principal Apportionment					
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	789,419.00	New
State Aid - Prior Years		8019	0.00	0.00	0.0%
Revenue Limit Transfers					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	789,419.00	New
FEDERAL REVENUE					
Maintenance and Operations		8110	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204- 4215, 5510	8290	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low- Income and Neglected	3010	8290	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Child Development Parent Fees		8673	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.0%
All Other Local Revenue		8699	71,655.85	42,750.00	-40.3%
Tuition		8710	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.0%
Transfers of Apportionments					
Special Education SELPA Transfers					
From Districts or Charter Schools	6500	8791	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.0%
Other Transfers of Apportionments					
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			71,655.85	42,750.00	-40.3%
TOTAL REVENUES			71,655.85	832,169.00	1061.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	15,564.83	335,917.00	2058.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	32,000.00	40,000.00	25.0%
Other Certificated Salaries		1900	4,000.00	5,014.00	25.4%
TOTAL, CERTIFICATED SALARIES			51,564.83	380,931.00	638.7%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	76,000.00	New
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	76,000.00	New
EMPLOYEE BENEFITS					
STRS		3101-3102	4,116.58	3,714.00	-9.8%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	739.14	653.00	-11.7%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	797.69	495.00	-37.9%
Workers' Compensation		3601-3602	710.19	707.00	-0.4%
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			6,363.60	5,569.00	-12.5%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,016.66	130,944.00	12779.8%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,016.66	130,944.00	12779.8%

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	347.73	129,290.00	37081.1%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	1,533.00	0.00	-100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	102.34	51,000.00	49733.9%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,707.50	26,236.00	145.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,690.57	206,526.00	1527.4%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	10,000.00	New
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	10,000.00	New

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.0%
Other Transfers Out					
All Other Transfers		7281-7283	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs		7310	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.0%
TOTAL EXPENDITURES			71,635.66	809,970.00	1030.7%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	789,419.00	New
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	71,655.85	42,750.00	-40.3%
5) TOTAL, REVENUES			71,655.85	832,169.00	1061.3%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		18,403.02	647,151.00	3416.5%
2) Instruction - Related Services	2000-2999		51,539.64	126,583.00	145.6%
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		1,693.00	26,236.00	1449.7%
8) Plant Services	8000-8999		0.00	10,000.00	New
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			71,635.66	809,970.00	1030.7%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)					
			20.19	22,199.00	109850.5%
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)			20.19	22,199.00	109850.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	20.19	New
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	20.19	New
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	20.19	New
2) Ending Balance, June 30 (E + F1e)			20.19	22,219.19	109950.5%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	20.19	22,219.19	109950.5%
Charter School	0000	9780	20.19		
Charter School Reserve	0000	9780		22,219.19	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount			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	62,614.00	62,614.00	0.0%
3) Other State Revenue		8300-8599	353,564.00	328,867.00	-7.0%
4) Other Local Revenue		8600-8799	34,383.85	50,612.00	47.2%
5) TOTAL, REVENUES			450,561.85	442,093.00	-1.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	162,683.34	178,885.00	10.0%
2) Classified Salaries		2000-2999	38,600.52	43,791.00	13.4%
3) Employee Benefits		3000-3999	44,038.11	54,976.00	24.8%
4) Books and Supplies		4000-4999	6,123.53	8,007.00	30.8%
5) Services and Other Operating Expenditures		5000-5999	28,303.09	35,853.00	26.7%
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	10,290.43	11,663.00	13.3%
9) TOTAL, EXPENDITURES			290,039.02	333,175.00	14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			160,522.83	108,918.00	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,796.00	160,796.00	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			(160,796.00)	(160,796.00)	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)			(273.17)	(51,878.00)	18891.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	195,644.55	195,371.38	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,644.55	195,371.38	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,644.55	195,371.38	-0.1%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	195,371.38	143,493.38	-26.6%
Adult Education Program	0000	9780	195,371.38		
Adult Education Program	0000	9780		143,493.38	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	34,114.34		
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	180,078.26		
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			214,192.60		
H. LIABILITIES					
1) Accounts Payable		9500	8,530.79		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	10,290.43		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			18,821.22		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			195,371.38		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Interagency Contracts Between LEAs		8285	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	62,614.00	62,614.00	0.0%
TOTAL, FEDERAL REVENUE			62,614.00	62,614.00	0.0%
OTHER STATE REVENUE					
Other State Apportionments					
All Other State Apportionments - Current Year	All Other	8311	11,974.00	11,974.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.0%
All Other State Revenue		8590	341,590.00	316,893.00	-7.2%
TOTAL, OTHER STATE REVENUE			353,564.00	328,867.00	-7.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,228.29	1,500.00	22.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Adult Education Fees		8671	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	33,155.56	49,112.00	48.1%
Tuition		8710	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			34,383.85	50,612.00	47.2%
TOTAL REVENUES			450,561.85	442,093.00	-1.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	103,185.30	118,244.00	14.6%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	56,298.00	56,840.00	1.0%
Other Certificated Salaries		1900	3,200.04	3,801.00	18.8%
TOTAL, CERTIFICATED SALARIES			162,683.34	178,885.00	10.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	5,301.68	6,911.00	30.4%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,908.85	22,626.00	-5.4%
Other Classified Salaries		2900	9,389.99	14,254.00	51.8%
TOTAL, CLASSIFIED SALARIES			38,600.52	43,791.00	13.4%
EMPLOYEE BENEFITS					
STRS		3101-3102	13,379.37	14,759.00	10.3%
PERS		3201-3202	2,783.58	4,167.00	49.7%
OASDI/Medicare/Alternative		3301-3302	5,234.41	5,122.00	-2.1%
Health and Welfare Benefits		3401-3402	16,334.00	24,823.00	52.0%
Unemployment Insurance		3501-3502	3,173.13	2,450.00	-22.8%
Workers' Compensation		3601-3602	2,893.84	3,493.00	20.7%
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	239.78	162.00	-32.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,038.11	54,976.00	24.8%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	2,753.01	3,847.00	39.7%
Materials and Supplies		4300	2,864.97	4,160.00	45.2%
Noncapitalized Equipment		4400	505.55	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			6,123.53	8,007.00	30.8%

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	1,023.27	1,420.00	38.8%
Dues and Memberships		5300	85.00	85.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	10,607.65	11,754.00	10.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,240.84	8,020.00	10.8%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,730.50	12,538.00	62.2%
Communications		5900	1,615.83	2,036.00	26.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,303.09	35,853.00	26.7%
CAPITAL OUTLAY					
Land		6100	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Tuition					
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.0%
Payments to JPA's		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	10,290.43	11,663.00	13.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			10,290.43	11,663.00	13.3%
TOTAL EXPENDITURES			290,039.02	333,175.00	14.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	160,796.00	160,796.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,796.00	160,796.00	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)			(160,796.00)	(160,796.00)	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	62,614.00	62,614.00	0.0%
3) Other State Revenue		8300-8599	353,564.00	328,867.00	-7.0%
4) Other Local Revenue		8600-8799	34,383.85	50,612.00	47.2%
5) TOTAL, REVENUES			450,561.85	442,093.00	-1.9%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		162,200.66	187,029.00	15.3%
2) Instruction - Related Services	2000-2999		106,940.28	122,729.00	14.8%
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		10,290.43	11,663.00	13.3%
8) Plant Services	8000-8999		10,607.65	11,754.00	10.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			290,039.02	333,175.00	14.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			160,522.83	108,918.00	-32.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,796.00	160,796.00	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			(160,796.00)	(160,796.00)	0.0%

45

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(273.17)	(51,878.00)	18891.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	195,644.55	195,371.38	-0.1%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			195,644.55	195,371.38	-0.1%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,644.55	195,371.38	-0.1%
2) Ending Balance, June 30 (E + F1e)			195,371.38	143,493.38	-26.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	195,371.38	143,493.38	-26.6%
Adult Education Program	0000	9780	195,371.38		
Adult Education Program	0000	9780		143,493.38	
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	337,513.78	333,420.00	-1.2%
3) Other State Revenue		8300-8599	28,871.97	28,450.00	-1.5%
4) Other Local Revenue		8600-8799	257,126.15	258,495.00	0.5%
5) TOTAL REVENUES			623,511.90	620,365.00	-0.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	265,574.59	273,759.00	3.1%
3) Employee Benefits		3000-3999	96,097.05	108,316.00	12.7%
4) Books and Supplies		4000-4999	223,299.74	219,220.00	-1.8%
5) Services and Other Operating Expenditures		5000-5999	18,927.35	14,032.00	-25.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	28,987.13	27,397.00	-5.5%
9) TOTAL EXPENDITURES			632,885.86	642,724.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,373.96)	(22,359.00)	138.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,379.96	25,795.26	67.7%
b) Transfers Out		7600-7629	6,006.00	6,006.00	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			9,373.96	19,789.26	111.1%

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	(2,569.74)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,764.92	11,764.92	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,764.92	11,764.92	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,764.92	11,764.92	0.0%
2) Ending Balance, June 30 (E + F1e)			11,764.92	9,195.18	-21.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,200.00	1,200.00	0.0%
Stores		9712	4,242.73	3,824.18	-9.9%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,322.19	4,171.00	-34.0%
Cafeteria Program	0000	9780	6,322.19		
Cafeteria Program	0000	9780		4,171.00	
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	83,145.96		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	1,200.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	58,570.28		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	17,754.92		
6) Stores		9320	4,242.73		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			164,913.89		
H. LIABILITIES					
1) Accounts Payable		9500	24,109.59		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	129,039.38		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			153,148.97		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			11,764.92		

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	337,513.78	333,420.00	-1.2%
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			337,513.78	333,420.00	-1.2%
OTHER STATE REVENUE					
Child Nutrition Programs		8520	28,871.97	28,450.00	-1.5%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			28,871.97	28,450.00	-1.5%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Food Service Sales		8634	233,391.20	242,745.00	4.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	401.02	450.00	12.2%
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	23,333.93	15,300.00	-34.4%
TOTAL, OTHER LOCAL REVENUE			257,126.15	258,495.00	0.5%
TOTAL, REVENUES			623,511.90	620,365.00	-0.5%

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	158,643.68	168,019.00	5.9%
Classified Supervisors' and Administrators' Salaries		2300	106,930.91	105,740.00	-1.1%
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			265,574.59	273,759.00	3.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	28,474.62	30,357.00	6.6%
OASDI/Medicare/Alternative		3301-3302	17,695.42	20,943.00	18.4%
Health and Welfare Benefits		3401-3402	41,149.69	49,117.00	19.4%
Unemployment Insurance		3501-3502	4,182.11	3,011.00	-28.0%
Workers' Compensation		3601-3602	3,771.11	4,298.00	14.0%
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	824.10	590.00	-28.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,097.05	108,316.00	12.7%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	20,826.97	23,220.00	11.5%
Noncapitalized Equipment		4400	1,518.00	0.00	-100.0%
Food		4700	200,954.77	196,000.00	-2.5%
TOTAL, BOOKS AND SUPPLIES			223,299.74	219,220.00	-1.8%

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	291.53	300.00	2.9%
Dues and Memberships		5300	50.00	50.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,982.84	8,983.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,944.70	1,000.00	-66.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	254.66	0.00	-100.0%
Professional/Consulting Services and Operating Expenditures		5800	6,245.11	3,519.00	-43.7%
Communications		5900	158.51	180.00	13.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,927.35	14,032.00	-25.9%
CAPITAL OUTLAY					
Buildings and Improvements of Buildings		6200	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Costs - Interfund		7350	28,987.13	27,397.00	-5.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			28,987.13	27,397.00	-5.5%
TOTAL, EXPENDITURES			632,885.86	642,724.00	1.6%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund		8916	15,379.96	25,795.26	67.7%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			15,379.96	25,795.26	67.7%
INTERFUND TRANSFERS OUT					
Other Authorized Interfund Transfers Out		7619	6,006.00	6,006.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,006.00	6,006.00	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)			9,373.96	19,789.26	111.1%

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	337,513.78	333,420.00	-1.2%
3) Other State Revenue		8300-8599	28,871.97	28,450.00	-1.5%
4) Other Local Revenue		8600-8799	257,126.15	258,495.00	0.5%
5) TOTAL, REVENUES			623,511.90	620,365.00	-0.5%
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		594,915.89	606,344.00	1.9%
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		28,987.13	27,397.00	-5.5%
8) Plant Services	8000-8999		8,982.84	8,983.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			632,885.86	642,724.00	1.6%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,373.96)	(22,359.00)	138.5%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	15,379.96	25,795.26	67.7%
b) Transfers Out		7600-7629	6,006.00	6,006.00	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			9,373.96	19,789.26	111.1%

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	(2,569.74)	New
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	11,764.92	11,764.92	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,764.92	11,764.92	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,764.92	11,764.92	0.0%
2) Ending Balance, June 30 (E + F1e)			11,764.92	9,195.18	-21.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	1,200.00	1,200.00	0.0%
Stores		9712	4,242.73	3,824.18	-9.9%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	6,322.19	4,171.00	-34.0%
Cafeteria Program	0000	9780	6,322.19		
Cafeteria Program	0000	9780		4,171.00	
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
<hr/>		<hr/>	
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	141,203.00	141,203.00	0.0%
4) Other Local Revenue		8600-8799	1,805.88	1,500.00	-16.9%
5) TOTAL REVENUES			143,008.88	142,703.00	-0.2%
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	3,379.85	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	109,986.17	482,899.00	339.1%
6) Capital Outlay		6000-6999	172,736.73	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			286,102.75	482,899.00	68.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(143,093.87)	(340,196.00)	137.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	141,696.00	141,203.00	-0.3%
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			141,696.00	141,203.00	-0.3%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,397.87)	(198,993.00)	14135.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,166.95	416,769.08	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,166.95	416,769.08	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418,166.95	416,769.08	-0.3%
2) Ending Balance, June 30 (E + F1e)			416,769.08	217,776.08	-47.7%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	194,913.16	53,217.16	-72.7%
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	221,855.92	164,558.92	-25.8%
Deferred Maintenance	0000	9780	221,855.92		
Deferred Maintenance	0000	9780		164,558.92	
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	503,522.90		
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			503,522.90		
H. LIABILITIES					
1) Accounts Payable		9500	86,753.82		
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			86,753.82		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			416,769.08		

Unaudited Actuals
Deferred Maintenance Fund
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER STATE REVENUE					
All Other State Revenue		8590	141,203.00	141,203.00	0.0%
TOTAL, OTHER STATE REVENUE			141,203.00	141,203.00	0.0%
OTHER LOCAL REVENUE					
Other Local Revenue					
Sales					
Sale of Equipment/Supplies		8831	0.00	0.00	0.0%
Interest		8660	1,805.88	1,500.00	-16.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,805.88	1,500.00	-16.9%
TOTAL, REVENUES			143,008.88	142,703.00	-0.2%

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	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,379.85	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			3,379.85	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	74,026.17	141,203.00	90.7%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	35,960.00	341,696.00	850.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,986.17	482,899.00	339.1%
CAPITAL OUTLAY					
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	172,736.73	0.00	-100.0%
Equipment		6400	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			172,736.73	0.00	-100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
Debt Service					
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			286,102.75	482,899.00	68.8%

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	141,696.00	141,203.00	-0.3%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			141,696.00	141,203.00	-0.3%
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)			141,696.00	141,203.00	-0.3%

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	141,203.00	141,203.00	0.0%
4) Other Local Revenue		8600-8799	1,805.88	1,500.00	-16.9%
5) TOTAL, REVENUES			143,008.88	142,703.00	-0.2%
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		286,102.75	482,899.00	68.8%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			286,102.75	482,899.00	68.8%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(143,093.87)	(340,196.00)	137.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	141,696.00	141,203.00	-0.3%
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			141,696.00	141,203.00	-0.3%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,397.87)	(198,993.00)	14135.4%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	418,166.95	416,769.08	-0.3%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,166.95	416,769.08	-0.3%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418,166.95	416,769.08	-0.3%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	221,855.92	164,558.92	-25.8%
Deferred Maintenance	0000	9780	221,855.92		
Deferred Maintenance	0000	9780		164,558.92	
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
8150	Ongoing & Major Maintenance Account (RMA: Education Cod:	194,913.16	53,217.16
Total, Restricted Balance		194,913.16	53,217.16

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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,394.04	3,305.00	-2.6%
5) TOTAL REVENUES			3,394.04	3,305.00	-2.6%
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	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,394.04	3,305.00	-2.6%
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)			3,394.04	3,305.00	-2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	578,677.64	582,071.68	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			578,677.64	582,071.68	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			578,677.64	582,071.68	0.6%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	582,071.68	585,376.68	0.6%
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	582,071.68		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			582,071.68		
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)			582,071.68		

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	3,394.04	3,305.00	-2.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,394.04	3,305.00	-2.6%
TOTAL, REVENUES			3,394.04	3,305.00	-2.6%

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%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.0%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,394.04	3,305.00	-2.6%
5) TOTAL, REVENUES			3,394.04	3,305.00	-2.6%
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	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)			3,394.04	3,305.00	-2.6%
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)			3,394.04	3,305.00	-2.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	578,677.64	582,071.68	0.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			578,677.64	582,071.68	0.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			578,677.64	582,071.68	0.6%
2) Ending Balance, June 30 (E + F1e)			582,071.68	585,376.68	0.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	582,071.68	585,376.68	0.6%
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

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,490.49	4,370.00	-2.7%
5) TOTAL, REVENUES			4,490.49	4,370.00	-2.7%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	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)			4,490.49	4,370.00	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	109,000.00	109,000.00	0.0%
b) Transfers Out		7600-7629	123,950.84	129,288.00	4.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,950.84)	(20,288.00)	35.7%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,460.35)	(15,918.00)	52.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	753,731.42	743,271.07	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			753,731.42	743,271.07	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			753,731.42	743,271.07	-1.4%
2) Ending Balance, June 30 (E + F1e)			743,271.07	727,353.07	-2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	743,271.07	727,353.07	-2.1%
CSEA Retirement Health Benefits	0000	9780	743,271.07		
CSEA Retirement Health Benefits	0000	9780		727,353.07	
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	774,147.78		
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			774,147.78		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	30,876.71		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			30,876.71		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			743,271.07		

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
Expenditures by Object

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER LOCAL REVENUE					
Other Local Revenue					
Interest		8660	4,490.49	4,370.00	-2.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,490.49	4,370.00	-2.7%
TOTAL, REVENUES			4,490.49	4,370.00	-2.7%

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	109,000.00	109,000.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			109,000.00	109,000.00	0.0%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	123,950.84	129,288.00	4.3%
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			123,950.84	129,288.00	4.3%
OTHER SOURCES/USES					
SOURCES					
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Restricted Revenues		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(14,950.84)	(20,288.00)	35.7%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,490.49	4,370.00	-2.7%
5) TOTAL, REVENUES			4,490.49	4,370.00	-2.7%
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)			4,490.49	4,370.00	-2.7%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	109,000.00	109,000.00	0.0%
b) Transfers Out		7600-7629	123,950.84	129,288.00	4.3%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(14,950.84)	(20,288.00)	35.7%

Unaudited Actuals
Special Reserve Fund for Postemployment Benefits
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)			(10,460.35)	(15,918.00)	52.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	753,731.42	743,271.07	-1.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			753,731.42	743,271.07	-1.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			753,731.42	743,271.07	-1.4%
2) Ending Balance, June 30 (E + F1e)			743,271.07	727,353.07	-2.1%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			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	743,271.07	727,353.07	-2.1%
CSEA Retirement Health Benefits	0000	9780	743,271.07		
CSEA Retirement Health Benefits	0000	9780		727,353.07	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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	228.94	250.00	9.2%
5) TOTAL REVENUES			228.94	250.00	9.2%
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	9,968.08	0.00	-100.0%
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			9,968.08	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,739.14)	250.00	-102.6%
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)			(9,739.14)	250.00	-102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	42,299.00	32,559.86	-23.0%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			42,299.00	32,559.86	-23.0%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			42,299.00	32,559.86	-23.0%
2) Ending Balance, June 30 (E + F1e)					
			32,559.86	32,809.86	0.8%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	10,748.33	10,748.33	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	21,811.53	22,061.53	1.1%
	0000	9780	1,009.81		
	0000	9780	12,364.35		
	0000	9780	8,437.37		
	0000	9780		1,259.81	
	0000	9780		12,364.35	
	0000	9780		8,437.37	
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	32,559.86		
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			32,559.86		
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)			32,559.86		

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	228.94	250.00	9.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			228.94	250.00	9.2%
TOTAL, REVENUES			228.94	250.00	9.2%

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	314.04	0.00	-100.0%
Noncapitalized Equipment		4400	9,654.04	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			9,968.08	0.00	-100.0%
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
Professional/Consulting Services and Operating Expenditures		5800	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					
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL EXPENDITURES			9,968.08	0.00	-100.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale of Bonds		8951	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
County School Bldg Aid		8961	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	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%

Unaudited Actuals
Building 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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	228.94	250.00	9.2%
5) TOTAL, REVENUES			228.94	250.00	9.2%
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		9,968.08	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			9,968.08	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(9,739.14)	250.00	-102.6%
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)			(9,739.14)	250.00	-102.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	42,299.00	32,559.86	-23.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,299.00	32,559.86	-23.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,299.00	32,559.86	-23.0%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			32,559.86	32,809.86	0.8%
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			10,748.33	10,748.33	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	21,811.53	22,061.53	1.1%
Nevada Union Modernization Project	0000	9780	1,009.81		
BR-Aquatic Center	0000	9780	12,364.35		
BR-Auditorium	0000	9780	8,437.37		
Nevada Union Modernization Project	0000	9780		1,259.81	
BR-Aquatic Center	0000	9780		12,364.35	
BR-Auditorium	0000	9780		8,437.37	
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
9010	Other Restricted Local	10,748.33	10,748.33
Total, Restricted Balance		10,748.33	10,748.33

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	140,989.60	202,500.00	43.6%
5) TOTAL REVENUES			140,989.60	202,500.00	43.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,151.92	8,896.00	9.1%
3) Employee Benefits		3000-3999	3,622.55	3,871.00	6.9%
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	251,283.66	251,283.66	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			263,058.13	264,050.66	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(122,068.53)	(61,550.66)	-49.6%
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)			(122,068.53)	(61,550.66)	-49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,781.26	358,712.73	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,781.26	358,712.73	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,781.26	358,712.73	-25.4%
2) Ending Balance, June 30 (E + F1e)			358,712.73	297,162.07	-17.2%
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			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	358,712.73	297,162.07	-17.2%
Capital Facilities	0000	9780	358,712.73		
Capital Facilities	0000	9780		297,162.07	
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	384,813.07		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	6,240.05		
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	9,665.64		
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			400,718.76		
H. LIABILITIES					
1) Accounts Payable		9500	42,006.03		
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			42,006.03		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			358,712.73		

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	2,416.31	2,500.00	3.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Fees and Contracts					
Mitigation/Developer Fees		8681	138,573.29	200,000.00	44.3%
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			140,989.60	202,500.00	43.6%
TOTAL, REVENUES			140,989.60	202,500.00	43.6%

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	8,151.92	8,896.00	9.1%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,151.92	8,896.00	9.1%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	1,121.69	1,298.00	15.7%
OASDI/Medicare/Alternative		3301-3302	564.38	681.00	20.7%
Health and Welfare Benefits		3401-3402	1,563.60	1,564.00	0.0%
Unemployment Insurance		3501-3502	131.25	98.00	-25.3%
Workers' Compensation		3601-3602	115.80	140.00	20.9%
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	125.83	90.00	-28.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,622.55	3,871.00	6.9%
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	36,291.91	25,745.36	-29.1%
Other Debt Service - Principal		7439	214,991.75	225,538.30	4.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			251,283.66	251,283.66	0.0%
TOTAL EXPENDITURES			263,058.13	264,050.66	0.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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	140,989.60	202,500.00	43.6%
5) TOTAL, REVENUES			140,989.60	202,500.00	43.6%
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		11,774.47	12,767.00	8.4%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	251,283.66	251,283.66	0.0%
10) TOTAL, EXPENDITURES			263,058.13	264,050.66	0.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(122,068.53)	(61,550.66)	-49.6%
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)			(122,068.53)	(61,550.66)	-49.6%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	480,781.26	358,712.73	-25.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			480,781.26	358,712.73	-25.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			480,781.26	358,712.73	-25.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance			358,712.73	297,162.07	-17.2%
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	358,712.73	297,162.07	-17.2%
Capital Facilities	0000	9780	358,712.73		
Capital Facilities	0000	9780		297,162.07	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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	1,847.31	500.00	-72.9%
5) TOTAL, REVENUES			1,847.31	500.00	-72.9%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,966.06	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	1,252.84	0.00	-100.0%
6) Capital Outlay		6000-6999	378,045.78	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			390,264.68	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(388,417.37)	500.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	81,362.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			81,362.00	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)			(307,055.37)	500.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	530,132.22	223,076.85	-57.9%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			530,132.22	223,076.85	-57.9%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			530,132.22	223,076.85	-57.9%
2) Ending Balance, June 30 (E + F1e)					
			223,076.85	223,576.85	0.2%
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	217,780.25	217,780.25	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	5,296.60	5,796.60	9.4%
	0000	9780	5,296.60		
	0000	9780		5,796.60	
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	145,141.71		
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	81,362.00		
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			226,503.71		
H. LIABILITIES					
1) Accounts Payable		9500	3,426.86		
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			3,426.86		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			223,076.85		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
FEDERAL REVENUE					
Other Federal Revenue		8290	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.0%
OTHER STATE REVENUE					
School Facilities Apportionments		8545	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.0%
OTHER LOCAL REVENUE					
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	1,847.31	500.00	-72.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,847.31	500.00	-72.9%
TOTAL, REVENUES			1,847.31	500.00	-72.9%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	1,459.88	0.00	-100.0%
Noncapitalized Equipment		4400	9,506.18	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,966.06	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,252.84	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,252.84	0.00	-100.0%
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	363,591.15	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	14,454.63	0.00	-100.0%
Equipment Replacement		6500	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			378,045.78	0.00	-100.0%
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			390,264.68	0.00	-100.0%

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	81,362.00	0.00	-100.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			81,362.00	0.00	-100.0%
INTERFUND TRANSFERS OUT					
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.0%

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)			81,362.00	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	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,847.31	500.00	-72.9%
5) TOTAL, REVENUES			1,847.31	500.00	-72.9%
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		390,264.68	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			390,264.68	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(388,417.37)	500.00	-100.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	81,362.00	0.00	-100.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			81,362.00	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)			(307,055.37)	500.00	-100.2%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	530,132.22	223,076.85	-57.9%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			530,132.22	223,076.85	-57.9%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			530,132.22	223,076.85	-57.9%
2) Ending Balance, June 30 (E + F1e)			223,076.85	223,576.85	0.2%
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			217,780.25	217,780.25	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	5,296.60	5,796.60	9.4%
Nevada Union Modernization Project	0000	9780	5,296.60		
Nevada Union Modernization Project	0000	9780		5,796.60	
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
7710	State School Facilities Projects	217,780.25	217,780.25
Total, Restricted Balance		<u>217,780.25</u>	<u>217,780.25</u>

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	73,370.20	6,500.00	-91.1%
5) TOTAL, REVENUES			73,370.20	6,500.00	-91.1%
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	10,159.02	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	29,188.89	0.00	-100.0%
6) Capital Outlay		6000-6999	215,162.71	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			254,510.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(181,140.42)	6,500.00	-103.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	190,728.88	5,000.00	-97.4%
b) Transfers Out		7600-7629	81,362.00	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			109,366.88	5,000.00	-95.4%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(71,773.54)	11,500.00	-116.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	389,187.78	317,414.24	-18.4%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			389,187.78	317,414.24	-18.4%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			389,187.78	317,414.24	-18.4%
2) Ending Balance, June 30 (E + F1e)					
			317,414.24	328,914.24	3.6%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	297,305.10	307,305.10	3.4%
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	20,109.14	21,609.14	7.5%
	0000	9780	20,109.14		
	0000	9780		21,609.14	
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	297,143.77		
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	5,000.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	97,728.88		
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			399,872.65		
H. LIABILITIES					
1) Accounts Payable		9500	1,096.41		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	81,362.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			82,458.41		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			317,414.24		

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	63,091.39	0.00	-100.0%
Sales					
Sale of Equipment/Supplies		8631	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.0%
Interest		8660	2,040.81	1,500.00	-26.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	8,238.00	5,000.00	-39.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			73,370.20	6,500.00	-91.1%
TOTAL REVENUES			73,370.20	6,500.00	-91.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CLASSIFIED SALARIES					
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	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	9,395.06	0.00	-100.0%
Noncapitalized Equipment		4400	763.96	0.00	-100.0%
TOTAL, BOOKS AND SUPPLIES			10,159.02	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENDITURES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	11,513.89	0.00	-100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	17,655.16	0.00	-100.0%
Communications		5900	19.84	0.00	-100.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			29,188.89	0.00	-100.0%
CAPITAL OUTLAY					
Land		6100	60,136.62	0.00	-100.0%
Land Improvements		6170	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	155,026.09	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			215,162.71	0.00	-100.0%
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			254,510.62	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
INTERFUND TRANSFERS					
INTERFUND TRANSFERS IN					
From: General Fund/CSSF		8912	190,728.88	5,000.00	-97.4%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			190,728.88	5,000.00	-97.4%
INTERFUND TRANSFERS OUT					
To: General Fund/CSSF		7612	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	81,362.00	0.00	-100.0%
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			81,362.00	0.00	-100.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
OTHER SOURCES/USES					
SOURCES					
Proceeds					
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.0%
Other Sources					
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.0%
Long-Term Debt Proceeds					
Proceeds from Certificates of Participation		8971	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.0%
USES					
Transfers of Funds from Lapsed/Reorganized LEAs					
		7651	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.0%
CONTRIBUTIONS					
Contributions from Unrestricted Revenues					
		8980	0.00	0.00	0.0%
Contributions from Restricted Revenues					
		8990	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			109,366.88	5,000.00	-95.4%

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	73,370.20	6,500.00	-91.1%
5) TOTAL, REVENUES			73,370.20	6,500.00	-91.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		254,510.62	0.00	-100.0%
9) Other Outgo	9000-9999	Except 7600-7699	0.00	0.00	0.0%
10) TOTAL, EXPENDITURES			254,510.62	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(181,140.42)	6,500.00	-103.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	190,728.88	5,000.00	-97.4%
b) Transfers Out		7600-7629	81,362.00	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			109,366.88	5,000.00	-95.4%

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(71,773.54)	11,500.00	-116.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	389,187.78	317,414.24	-18.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			389,187.78	317,414.24	-18.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			389,187.78	317,414.24	-18.4%
2) Ending Balance, June 30 (E + F1e) Components of Ending Fund Balance)			317,414.24	328,914.24	3.6%
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			297,305.10	307,305.10	3.4%
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	20,109.14	21,609.14	7.5%
Special Reserve	0000	9780	20,109.14		
Special Reserve	0000	9780		21,609.14	
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
9010	Other Restricted Local	297,305.10	307,305.10
Total, Restricted Balance		297,305.10	307,305.10

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	12,872.93	12,511.00	-2.8%
4) Other Local Revenue		8600-8799	840,454.96	814,011.00	-3.1%
5) TOTAL, REVENUES			853,327.89	826,522.00	-3.1%
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	691,706.05	847,635.00	22.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			691,706.05	847,635.00	22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			161,621.84	(21,113.00)	-113.1%
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%

127

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			161,621.84	(21,113.00)	-113.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	534,799.88	696,421.72	30.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			534,799.88	696,421.72	30.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			534,799.88	696,421.72	30.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
Bond Payment	0000	9780	696,421.72	675,308.72	-3.0%
Bond Payment	0000	9780		675,308.72	
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	696,421.72		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	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			696,421.72		
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)			696,421.72		

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	12,872.93	12,511.00	-2.8%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,872.93	12,511.00	-2.8%
OTHER LOCAL REVENUE					
Other Local Revenue County and District Taxes Voted Indebtedness Levies					
Secured Roll		8611	818,523.16	791,575.00	-3.3%
Unsecured Roll		8612	18,823.25	19,800.00	5.2%
Prior Years' Taxes		8613	509.24	687.00	34.9%
Supplemental Taxes		8614	671.40	449.00	-33.1%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes					
		8629	0.00	0.00	0.0%
Interest		8660	1,927.91	1,500.00	-22.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			840,454.96	814,011.00	-3.1%
TOTAL, REVENUES			853,327.89	826,522.00	-3.1%

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	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.0%
Debt Service - Interest		7438	516,706.05	637,635.00	23.4%
Other Debt Service - Principal		7439	175,000.00	210,000.00	20.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			691,706.05	847,635.00	22.5%
TOTAL EXPENDITURES			691,706.05	847,635.00	22.5%

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: 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	12,872.93	12,511.00	-2.8%
4) Other Local Revenue		8600-8799	840,454.96	814,011.00	-3.1%
5) TOTAL, REVENUES			853,327.89	826,522.00	-3.1%
B. EXPENDITURES (Objects 1000-7999)					
1) Instruction	1000-1999		0.00	0.00	0.0%
2) Instruction - Related Services	2000-2999		0.00	0.00	0.0%
3) Pupil Services	3000-3999		0.00	0.00	0.0%
4) Ancillary Services	4000-4999		0.00	0.00	0.0%
5) Community Services	5000-5999		0.00	0.00	0.0%
6) Enterprise	6000-6999		0.00	0.00	0.0%
7) General Administration	7000-7999		0.00	0.00	0.0%
8) Plant Services	8000-8999		0.00	0.00	0.0%
9) Other Outgo	9000-9999	Except 7600-7699	691,706.05	847,635.00	22.5%
10) TOTAL, EXPENDITURES			691,706.05	847,635.00	22.5%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			161,621.84	(21,113.00)	-113.1%
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)			161,621.84	(21,113.00)	-113.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	534,799.88	696,421.72	30.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			534,799.88	696,421.72	30.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			534,799.88	696,421.72	30.2%
2) Ending Balance, June 30 (E + F1e)					
Components of Ending Fund Balance)					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments (by Resource/Object)		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments (by Resource/Object)		9780	696,421.72	675,308.72	-3.0%
Bond Payment	0000	9780	696,421.72		
Bond Payment	0000	9780		675,308.72	
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
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	86,142.79	84,392.64	-2.0%
5) TOTAL, REVENUES			86,142.79	84,392.64	-2.0%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	126,908.00	132,550.00	4.4%
6) Depreciation		6000-6999	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENSES			126,908.00	132,550.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,765.21)	(48,157.36)	18.1%
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)			(40,765.21)	(48,157.36)	18.1%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	1,460,813.35	1,420,048.14	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,460,813.35	1,420,048.14	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			1,460,813.35	1,420,048.14	-2.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			1,420,048.14	1,371,890.78	-3.4%
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	1,420,048.14	1,371,890.78	-3.4%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	1,420,273.14		
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	275.00		
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					
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			1,420,548.14		

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
H. LIABILITIES					
1) Accounts Payable		9500	500.00		
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			500.00		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			1,420,048.14		

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	8,255.85	14,963.00	81.2%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.0%
Other Local Revenue					
All Other Local Revenue		8699	77,886.94	69,429.64	-10.9%
TOTAL, OTHER LOCAL REVENUE			86,142.79	84,392.64	-2.0%
TOTAL, REVENUES			86,142.79	84,392.64	-2.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
CERTIFICATED SALARIES					
Certificated Teachers' Salaries		1100	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.0%
CLASSIFIED SALARIES					
Classified Instructional Salaries		2100	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.0%
EMPLOYEE BENEFITS					
STRS		3101-3102	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.0%
BOOKS AND SUPPLIES					
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
SERVICES AND OTHER OPERATING EXPENSES					
Subagreements for Services		5100	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	126,908.00	132,550.00	4.4%
Communications		5900	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			126,908.00	132,550.00	4.4%
DEPRECIATION					
Depreciation Expense		6900	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)					
All Other Transfers Out to All Others		7299	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.0%
TOTAL, EXPENSES			126,908.00	132,550.00	4.4%

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

Description	Function Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	86,142.79	84,392.64	-2.0%
5) TOTAL, REVENUES			86,142.79	84,392.64	-2.0%
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		126,908.00	132,550.00	4.4%
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		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			126,908.00	132,550.00	4.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10)			(40,765.21)	(48,157.36)	18.1%
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)			(40,765.21)	(48,157.36)	18.1%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	1,460,813.35	1,420,048.14	-2.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,460,813.35	1,420,048.14	-2.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			1,460,813.35	1,420,048.14	-2.8%
2) Ending Net Assets/Position, June 30 (E + F1e)					
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	1,420,048.14	1,371,890.78	-3.4%
c) Unrestricted Net Assets/Position		9790	0.00	0.00	0.0%

Resource	Description	2011-12 Unaudited Actuals	2012-13 Budget
9010	Other Restricted Local	1,420,048.14	1,371,890.78
Total, Restricted Balance		1,420,048.14	1,371,890.78

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
ELEMENTARY						
1. General Education						
a. Kindergarten						
b. Grades One through Three						
c. Grades Four through Six						
d. Grades Seven and Eight						
e. Opportunity Schools and Full-Day Opportunity Classes						
f. Home and Hospital						
g. Community Day School						
2. Special Education						
a. Special Day Class						
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])						
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
3. TOTAL, ELEMENTARY	0.00	0.00	0.00	0.00	0.00	0.00
HIGH SCHOOL						
4. General Education			3,294.56	2,978.82	2,978.82	3,079.35
a. Grades Nine through Twelve	2,899.26	2,868.30				
b. Continuation Education	177.23	172.33				
c. Opportunity Schools and Full-Day Opportunity Classes						
d. Home and Hospital	2.86	3.60				
e. Community Day School						
5. Special Education						
a. Special Day Class	94.33	91.30	73.90	87.82	87.82	94.33
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	2.36	2.40	2.40	2.36	2.36	2.36
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions						
6. TOTAL, HIGH SCHOOL	3,176.04	3,137.93	3,370.86	3,069.00	3,069.00	3,176.04
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School	2.96	3.32	2.96	2.96	2.96	2.96
8. Special Education						
a. Special Day Class - Elementary						
b. Special Day Class - High School						
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	31.23	31.51	31.51	31.23	31.23	31.23
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	34.19	34.83	34.47	34.19	34.19	34.19
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	3,210.23	3,172.76	3,405.33	3,103.19	3,103.19	3,210.23
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	4.04	3.90	3.90	4.04	4.04	4.04
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	3,214.27	3,176.66	3,409.23	3,107.23	3,107.23	3,214.27
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

29 66357 0000000
Form ASSET

Nevada Joint Union High
Nevada County

	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	1,203,396.00		1,203,396.00			1,203,396.00
Work in Progress	1,423,374.91		1,423,374.91	158,824.54	1,423,374.91	158,824.54
Total capital assets not being depreciated	2,626,770.91	0.00	2,626,770.91	158,824.54	1,423,374.91	1,362,220.54
Capital assets being depreciated:						
Land Improvements	2,922,365.75		2,922,365.75	60,136.62		2,982,502.37
Buildings	60,403,024.89		60,403,024.89	1,994,589.15		62,397,614.04
Equipment	2,078,540.49		2,078,540.49	117,416.76		2,195,957.25
Total capital assets being depreciated	65,403,931.13	0.00	65,403,931.13	2,172,142.53	0.00	67,576,073.66
Accumulated Depreciation for:						
Land Improvements	(1,371,383.64)		(1,371,383.64)		110,496.80	(1,481,880.44)
Buildings	(18,446,842.78)		(18,446,842.78)		1,641,546.00	(20,088,388.78)
Equipment	(1,597,723.58)		(1,597,723.58)		89,648.13	(1,687,371.71)
Total accumulated depreciation	(21,415,950.00)	0.00	(21,415,950.00)	0.00	1,841,690.93	(23,257,640.93)
Total capital assets being depreciated, net	43,987,981.13	0.00	43,987,981.13	2,172,142.53	1,841,690.93	44,318,432.73
Governmental activity capital assets, net	46,614,752.04	0.00	46,614,752.04	2,330,967.07	3,265,065.84	45,680,653.27
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

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

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

Form	Description	Value
CEA	Percent of Current Cost of Education Expended for Classroom Compensation Must equal or exceed 60% for elementary, 55% for unified, and 50% for high school districts or future apportionments may be affected. (EC 41372)	53.80%
	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).	\$45,586.85
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	\$18,627,496.29
	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.	\$18,627,496.29
ICR	Preliminary Proposed Indirect Cost Rate Fixed-with-carry-forward indirect cost rate for use in 2013-14, subject to CDE approval.	9.33%
NCMOE	No Child Left Behind (NCLB) Maintenance of Effort (MOE) Determination If MOE Not Met, the 2013-14 apportionment may be reduced by the lesser of the following two percentages: MOE Deficiency Percentage - Based on Total Expenditures MOE Deficiency Percentage - Based on Expenditures Per ADA	MOE Met
TRAN	Approved Transportation Expense - Home-to-School	\$924,949.18
	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]).	\$432,313.66

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

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

Date of Meeting: Sep 19, 2012

To the Superintendent of Public Instruction:

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

Signed _____
County Superintendent/Designee
(Original signature required)

Date: _____

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

For County Office of Education:

For School District:

Donna Fitting
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Telephone
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Karen Suenram
Name
Assistant Superintendent
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E-mail Address

SELECTION OF BUDGET ADOPTION CYCLE:

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

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

151

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

FEDERAL PROGRAM NAME	NCLB: Title I Part A	NCLB: Title I Delinquent	Education Jobs Funds	Sp Ed: IDEA Basic Grant	Mental Health IDEA	Dept of Rehab: Workability II	Vocational Programs
FEDERAL CATALOG NUMBER	84.01	84.01	84.41	84.027	84.027	84.158	84.048
RESOURCE CODE	3010	3025	3205	3310	3327	3410	3550
REVENUE OBJECT	8290	8290	8290	8181	8182	8290	8290
LOCAL DESCRIPTION (if any)							
AWARD							
1. Prior Year Carryover	226,426.23	44,309.07	617,364.58			0.01	13,216.91
2. a. Current Year Award	340,135.00		11,606.00	622,232.00	101,222.00	135,252.00	56,982.40
b. Transferability (NCLB)							
c. Other Adjustments							
d. Adj Curr Yr Award	340,135.00	0.00	11,606.00	622,232.00	101,222.00	135,252.00	56,982.40
(sum lines 2a, 2b, & 2c)							
3. Required Matching Funds/Other							
4. Total Available Award	566,561.23	44,309.07	628,970.58	622,232.00	101,222.00	135,252.01	70,199.31
(sum lines 1, 2d, & 3)							
REVENUES							
5. Revenue Deferred from Prior Year	34,216.23	44,309.07	551,372.58	311,113.00		0.01	31,890.33
6. Cash Received in Current Year	310,240.00						
7. Contributed Matching Funds							
8. Total Available (sum lines 5, 6, & 7)	344,456.23	44,309.07	551,372.58	311,113.00	0.00	0.01	31,890.33
EXPENDITURES							
9. Donor-Authorized Expenditures	263,925.97	44,309.07	628,970.58	622,232.00	79,616.45	132,362.70	70,199.31
10. Non Donor-Authorized Expenditures							
11. Total Expenditures (lines 9 & 10)	263,925.97	44,309.07	628,970.58	622,232.00	79,616.45	132,362.70	70,199.31
12. Amounts Included in Line 6 above for Prior Year Adjustments							
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	80,530.26	0.00	(77,598.00)	(311,119.00)	(79,616.45)	(132,362.69)	(38,308.98)
a. Deferred Revenue	80,530.26						
b. Accounts Payable							
c. Accounts Receivable							
14. Unused Grant Award Calculation (line 4 minus line 9)	302,635.26	0.00	0.00	311,119.00	79,616.45	132,362.69	38,308.98
15. If Carryover is allowed, enter line 14 amount here	302,635.26	0.00	0.00	0.00	21,605.55	2,889.31	0.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	263,925.97	44,309.07	628,970.58	622,232.00	79,616.45	132,362.70	70,199.31

REVENUES, AND EXPENDITURES - ALL FUNDS
SCHEDULE FOR CATEGORICALS SUBJECT TO DEFERRED REVENUES

FEDERAL PROGRAM NAME	NCLB: Title II Part A Teacher Quality	NCLB: Title II Part DEETT	ARRA: Dept of Rehabilitation	TOTAL
FEDERAL CATALOG NUMBER	84,367	84,318	84,126A	
RESOURCE CODE	4035	4045	4810	
REVENUE OBJECT	8290	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Carryover	111,447.94			1,012,764.74
2. a. Current Year Award	93,550.00	1,156.00		1,362,135.40
b. Transferability (NCLB)				0.00
c. Other Adjustments				0.00
d. Adj Curr Yr Award (sum lines 2a, 2b, & 2c)	93,550.00	1,156.00	0.00	1,362,135.40
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2d, & 3)	204,997.94	1,156.00	0.00	2,374,900.14
REVENUES				
5. Revenue Deferred from Prior Year	5,852.94			978,754.16
6. Cash Received in Current Year	94,730.00	(2,808.00)	(0.16)	402,161.84
7. Contributed Matching Funds				0.00
8. Total Available (sum lines 5, 6, & 7)	100,582.94	(2,808.00)	(0.16)	1,380,916.00
EXPENDITURES				
9. Donor-Authorized Expenditures	159,739.05	1,156.00		2,002,511.13
10. Non Donor-Authorized Expenditures				0.00
11. Total Expenditures (lines 9 & 10)	159,739.05	1,156.00	0.00	2,002,511.13
12. Amounts Included in Line 6 above for Prior Year Adjustments		2,808.00	0.16	2,808.16
13. Calculation of Deferred Revenue or A/P, & A/R amounts (line 8 minus line 9 plus line 12)	(59,156.11)	(1,156.00)	0.00	(618,786.97)
a. Deferred Revenue				80,530.26
b. Accounts Payable				0.00
c. Accounts Receivable	59,156.11	1,156.00		699,317.23
14. Unused Grant Award Calculation (line 4 minus line 9)	45,258.89	0.00	0.00	372,389.01
15. If Carryover is allowed, enter line 14 amount here	45,258.89	0.00		369,499.70
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	159,739.05	(1,652.00)	(0.16)	1,999,702.97

STATE PROGRAM NAME	Special Education Workability	Agricultural Voc Incentive Grant	Partnership Academics Program	School Safety Competitive Grant	TOTAL
RESOURCE CODE	6520	7010	7220	7391	
REVENUE OBJECT	8590	8590	8590	8590	
LOCAL DESCRIPTION (if any)					
AWARD					
1. a. Prior Year Carryover			45,357.11	18,736.31	64,093.42
b. Restr Bal Transfers (Obj 8997)					0.00
c. Adjusted Prior Year Carryover (sum lines 1a & 1b)	0.00	0.00	45,357.11	18,736.31	64,093.42
2. a. Current Year Award	124,856.00	31,287.00	72,270.00		228,413.00
b. Other Adjustments					0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	124,856.00	31,287.00	72,270.00	0.00	228,413.00
3. Required Matching Funds/Other					0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	124,856.00	31,287.00	117,627.11	18,736.31	292,506.42
REVENUES					
5. Revenue Deferred from Prior Year			18,334.32	18,736.31	37,070.63
6. Cash Received in Current Year	73,339.00	31,287.00	61,661.00		166,287.00
7. Contributed Matching Funds					0.00
8. Total Available (sum lines 5, 6, & 7)	73,339.00	31,287.00	79,995.32	18,736.31	203,357.63
EXPENDITURES					
9. Donor-Authorized Expenditures	124,856.00	31,287.00	81,492.11	18,736.31	256,371.42
10. Non Donor-Authorized Expenditures				23,807.69	23,807.69
11. Total Expenditures (lines 9 & 10)	124,856.00	31,287.00	81,492.11	42,544.00	280,179.11
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)	(51,517.00)	0.00	(1,496.79)	0.00	(53,013.79)
a. Deferred Revenue					0.00
b. Accounts Payable					0.00
c. Accounts Receivable	51,517.00		1,496.79		53,013.79
14. Unused Grant Award Calculation (line 4 minus line 9)	0.00	0.00	36,135.00	0.00	36,135.00
15. If Carryover is allowed, enter line 14 amount here	0.00	0.00	36,135.00	0.00	36,135.00
16. Reconciliation of Revenue (line 5 plus line 6 minus line 13a minus line 13b plus line 13c)	124,856.00	31,287.00	81,492.11	18,736.31	256,371.42

Nevada Joint Union High
 Nevada County

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
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
2. a. Current Year Award	0.00
b. Other Adjustments	0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	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
EXPENDITURES	
9. Donor-Authorized Expenditures	0.00
10. Non Donor-Authorized Expenditures	0.00
11. Total Expenditures (lines 9 & 10)	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
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
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

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

FEDERAL PROGRAM NAME	Forest Reserve	Medical Billing Option	Medi-Cal Administrative Act	TOTAL
FEDERAL CATALOG NUMBER	10,665	93,778	93,778	
RESOURCE CODE	0	5640	910	
REVENUE OBJECT	8260	8290	8290	
LOCAL DESCRIPTION (if any)				
AWARD				
1. Prior Year Restricted Ending Balance	9,169.25	9,696.18	75,803.41	94,668.84
2. a. Current Year Award	37,961.40	2,694.15	64,797.00	105,452.55
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	37,961.40	2,694.15	64,797.00	105,452.55
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1, 2c, & 3)	47,130.65	12,390.33	140,600.41	200,121.39
REVENUES				
5. Cash Received in Current Year	37,961.40	2,694.15	64,797.00	105,452.55
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	0.00
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	37,961.40	2,694.15	64,797.00	105,452.55
EXPENDITURES				
10. Donor-Authorized Expenditures	37,961.40	290.00	51,284.84	89,536.24
11. Non Donor-Authorized Expenditures				0.00
12. Total Expenditures (line 10 plus line 11)	37,961.40	290.00	51,284.84	89,536.24
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	9,169.25	12,100.33	89,315.57	110,585.15



STATE PROGRAM NAME	Sup Inst/CSR Adv & STAR Testing	Mandate Cost	Lottery	Cal-SAFE	School Safety & Violence Prevention	Art & Music Block Grant	CAHSEE Intensive Instruction
RESOURCE CODE	0	600	1100	1951	1961	1962	1963
REVENUE OBJECT	8590	8550	8560	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		234,585.10		28,337.17	62,619.67	156,040.80	115,825.60
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	234,585.10	0.00	28,337.17	62,619.67	156,040.80	115,825.60
2. a. Current Year Award	331,012.04	54,270.00	424,626.13	92,098.00	137,234.00	61,626.00	40,556.04
b. Other Adjustments				(40,844.69)			
c. Adj Curr Yr Award (sum lines 2a & 2b)	331,012.04	54,270.00	424,626.13	51,253.31	137,234.00	61,626.00	40,556.04
3. Required Matching Funds/Other (sum lines 2a & 2b)							
4. Total Available Award (sum lines 1c, 2c, & 3)	331,012.04	288,855.10	424,626.13	79,590.48	199,853.67	217,666.80	156,381.64
REVENUES							
5. Cash Received in Current Year	282,013.04	54,270.00	394,328.13	51,253.31	71,472.00	61,626.00	40,556.04
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	48,999.00	0.00	30,298.00	0.00	65,762.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	48,999.00	0.00	30,298.00	0.00	65,762.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	331,012.04	54,270.00	424,626.13	51,253.31	137,234.00	61,626.00	40,556.04
EXPENDITURES							
10. Donor-Authorized Expenditures	331,012.04	70,820.62	424,626.13	41,732.15	175,858.03	26,203.81	32,493.50
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	331,012.04	70,820.62	424,626.13	41,732.15	175,858.03	26,203.81	32,493.50
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	218,034.48	0.00	37,858.33	23,995.64	191,462.99	123,888.14

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME	Supplemental School Counseling	Gifted & Talented	K-12 Instructional Materials	CA Peer Assistance & Review	Staff Dev: Math & Reading	Pupil Retention Block Grant	Professional Development
RESOURCE CODE	1964	1966	1967	1972	1977	1982	1985
REVENUE OBJECT	8590	8590	8590	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance		31,184.67		44,922.15	9,024.90		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	31,184.67	0.00	44,922.15	9,024.90	0.00	0.00
2. a. Current Year Award	229,756.00	27,731.00	216,883.00	14,449.00	6,013.00	464,806.00	119,971.00
b. Other Adjustments		(27,731.00)	(216,883.00)		(15,037.90)		
c. Adj Curr Yr Award (sum lines 2a & 2b)	229,756.00	0.00	0.00	14,449.00	(9,024.90)	464,806.00	119,971.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	229,756.00	31,184.67	0.00	59,371.15	0.00	464,806.00	119,971.00
REVENUES							
5. Cash Received in Current Year	229,756.00			14,449.00	(9,024.90)	464,806.00	119,971.00
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	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	229,756.00	0.00	0.00	14,449.00	(9,024.90)	464,806.00	119,971.00
EXPENDITURES							
10. Donor-Authorized Expenditures	229,756.00	11,699.60		6,381.60		464,806.00	119,971.00
11. Non Donor-Authorized Expenditures	12,734.96						
12. Total Expenditures (line 10 plus line 11)	242,490.96	11,699.60	0.00	6,381.60	0.00	464,806.00	119,971.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	19,485.07	0.00	52,989.55	0.00	0.00	0.00

STATE PROGRAM NAME	School/Library Block Grant	Career Technical Education Equipment	Art, Music, Physical Ed Supplies	Discretionary Block Grant	Instructional Materials Library	School Gardens	CA High School Exit Exam Materials
RESOURCE CODE	1987	1990	1991	1992	1993	1994	1995
REVENUE OBJECT	8590	8590	8580	8590	8590	8590	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	130,212.46	7,340.77	34,754.95	38,512.19	4,048.20	8,692.23	1,524.63
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	130,212.46	7,340.77	34,754.95	38,512.19	4,048.20	8,692.23	1,524.63
2. a. Current Year Award	276,919.00						
b. Other Adjustments	(276,919.00)		(1,408.91)				
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	(1,408.91)	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	130,212.46	7,340.77	33,346.04	38,512.19	4,048.20	8,692.23	1,524.63
REVENUES							
5. Cash Received in Current Year							
6. Amounts Included in Line 5 for Prior Year Adjustments			(1,408.91)				
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	(1,408.91)	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures							
11. Non Donor-Authorized Expenditures				2,019.28	4,048.20		
12. Total Expenditures (line 10 plus line 11)	0.00	0.00	14,421.08	2,019.28	4,048.20	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	130,212.46	7,340.77	18,924.96	36,492.91	0.00	8,692.23	1,524.63

STATE PROGRAM NAME	Lottery Prop 20	Mental Health SP 70	Special Education CAHSEE	Economic Impact Aide	Home to School Transportation	Transportation Special Education	Adolescent & Family Life Program
RESOURCE CODE	6300	6501	6505	7091	7230	7340	7811
REVENUE OBJECT	8560	8590		8311	8311	8311	8590
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	78,856.54		20,322.90	59,729.03			
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	78,856.54	0.00	20,322.90	59,729.03	0.00	0.00	0.00
2. a. Current Year Award	93,092.79	76,032.00		124,623.00	758,136.00	121,204.00	41,510.00
b. Other Adjustments							40,844.69
c. Adj Curr Yr Award (sum lines 2a & 2b)	93,092.79	76,032.00	0.00	124,623.00	758,136.00	121,204.00	82,354.69
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	171,949.33	76,032.00	20,322.90	184,352.03	758,136.00	121,204.00	82,354.69
REVENUES							
5. Cash Received in Current Year	59,079.16	64,672.00		124,623.00	758,136.00	121,204.00	13,873.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	34,013.63	11,360.00	0.00	0.00	0.00	0.00	68,481.69
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	34,013.63	11,360.00	0.00	0.00	0.00	0.00	68,481.69
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	93,092.79	76,032.00	0.00	124,623.00	758,136.00	121,204.00	82,354.69
EXPENDITURES							
10. Donor-Authorized Expenditures	37,472.52	76,032.00		136,795.17	758,136.00	121,204.00	82,354.69
11. Non Donor-Authorized Expenditures					145,541.18	332,381.66	
12. Total Expenditures (line 10 plus line 11)	37,472.52	76,032.00	0.00	136,795.17	903,677.18	453,585.66	82,354.69
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	134,476.81	0.00	20,322.90	47,556.86	0.00	0.00	0.00

Nevada Joint Union High
 Nevada County

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

STATE PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any)	TOTAL
AWARD	
1. a. Prior Year Restricted Ending Balance	1,066,533.96
b. Restr Bal Transfers (Obj 8997)	0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	1,066,533.96
2. a. Current Year Award	3,712,548.00
b. Other Adjustments	(537,979.81)
c. Adj Curr Yr Award (sum lines 2a & 2b)	3,174,568.19
3. Required Matching Funds/Other	0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	4,241,102.15
REVENUES	
5. Cash Received in Current Year	2,915,653.87
6. Amounts Included in Line 5 for Prior Year Adjustments	0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	258,914.32
b. Noncurrent Accounts Receivable	0.00
c. Current Accounts Receivable (line 7a minus line 7b)	258,914.32
8. Contributed Matching Funds	0.00
9. Total Available (sum lines 5, 7c, & 8)	3,174,568.19
EXPENDITURES	
10. Donor-Authorized Expenditures	3,167,843.42
11. Non Donor-Authorized Expenditures	490,657.80
12. Total Expenditures (line 10 plus line 11)	3,658,501.22
RESTRICTED ENDING BALANCE	
13. Current Year (line 4 minus line 10)	1,073,258.73

LOCAL PROGRAM NAME	Defensive Driving Class	Needy Students	Culinary Institute	Silver Springs Boosters	EAP	Friday Workouts	YEP Program
RESOURCE CODE	16	20	27	29	35	36	37
REVENUE OBJECT	8699	8699	8699	8699	8699	8699	8699
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance	2,500.00		3,189.17	5,143.49		419.00	1,514.95
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	2,500.00	0.00	3,189.17	5,143.49	0.00	419.00	1,514.95
2. a. Current Year Award		420.00			1,500.00	805.00	
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	420.00	0.00	0.00	1,500.00	805.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	2,500.00	420.00	3,189.17	5,143.49	1,500.00	1,224.00	1,514.95
REVENUES							
5. Cash Received in Current Year		420.00			1,500.00	805.00	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	420.00	0.00	0.00	1,500.00	805.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		420.00		975.00	1,500.00	520.00	
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	420.00	0.00	975.00	1,500.00	520.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	2,500.00	0.00	3,189.17	4,168.49	0.00	704.00	1,514.95

SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	EJ Outward Bound 38 8699	Go Green Recycling 39 8699	NU Connection 40 8699	49er Rotary Literacy Program 41 8699	Jobs of the Future 42 8699	Kaisei High School 43 8699	Applied Physics Donation 44 8699
1. a. Prior Year Restricted Ending Balance	500.00	1,656.82	1,000.00	1,570.41	1,500.00	900.00	2,547.52
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	500.00	1,656.82	1,000.00	1,570.41	1,500.00	900.00	2,547.52
2. a. Current Year Award		1,121.36	19,161.92				
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	1,121.36	19,161.92	0.00	0.00	0.00	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	500.00	2,778.18	20,161.92	1,570.41	1,500.00	900.00	2,547.52
REVENUES							
5. Cash Received in Current Year		1,121.36					
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	19,161.92	0.00	0.00	0.00	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	19,161.92	0.00	0.00	0.00	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	1,121.36	19,161.92	0.00	0.00	0.00	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures		389.69	19,161.92		100.02		
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	0.00	389.69	19,161.92	0.00	100.02	0.00	0.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	500.00	2,388.49	1,000.00	1,570.41	1,399.98	900.00	2,547.52



SCHEDULE FOR CATEGORICALS SUBJECT TO RESTRICTED ENDING BALANCES

LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	BR Advanced Studies Program	Accelerated Reader Program	Riverside Publishing Testing	Special Education Garden	Amgen - John McDaniel	Safety Credits	Reimbursable
1. a. Prior Year Restricted Ending Balance			86,393.50	469.00	5,000.00		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)			86,393.50	469.00	5,000.00	0.00	0.00
2. a. Current Year Award	4,000.00	3,309.00		386.00		7,291.00	162,114.34
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	4,000.00	3,309.00	0.00	386.00	0.00	7,291.00	162,114.34
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	4,000.00	3,309.00	86,393.50	855.00	5,000.00	7,291.00	162,114.34
REVENUES							
5. Cash Received in Current Year	4,000.00			386.00		7,291.00	99,046.66
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	3,309.00	0.00	0.00	0.00	0.00	63,067.68
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	3,309.00	0.00	0.00	0.00	0.00	63,067.68
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	4,000.00	3,309.00	0.00	386.00	0.00	7,291.00	162,114.34
EXPENDITURES							
10. Donor-Authorized Expenditures	4,000.00	3,309.00	35,672.12	670.29	4,706.98		162,114.34
11. Non Donor-Authorized Expenditures	242.93						
12. Total Expenditures (line 10 plus line 11)	4,242.93	3,309.00	35,672.12	670.29	4,706.98	0.00	162,114.34
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	50,721.38	184.71	293.02	7,291.00	0.00



LOCAL PROGRAM NAME RESOURCE CODE REVENUE OBJECT LOCAL DESCRIPTION (if any) AWARD	Star Testing	Energy Grant	Donations	Verizon Cell Tower	WASC Review	Theatre Income	Van Pool Purchase
1. a. Prior Year Restricted Ending Balance	850 8699	890 8699	903 8699	905 8699	990	991 8650/8699	992
b. Restr Bal Transfers (Obj 8997)	10,765.54	23,604.14	7,526.90	42,446.34			
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)							
2. a. Current Year Award	10,765.54	23,604.14	7,526.90	42,446.34	0.00	0.00	0.00
b. Other Adjustments			17,333.60	18,224.16		10,711.82	
c. Adj Curr Yr Award (sum lines 2a & 2b)	0.00	0.00	17,333.60	18,224.16	0.00	10,711.82	0.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	10,765.54	23,604.14	24,860.50	60,670.50	0.00	10,711.82	0.00
REVENUES							
5. Cash Received in Current Year			17,029.73	18,224.16		12,921.32	
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	303.87	0.00	0.00	(2,209.50)	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	303.87	0.00	0.00	(2,209.50)	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	0.00	0.00	17,333.60	18,224.16	0.00	10,711.82	0.00
EXPENDITURES							
10. Donor-Authorized Expenditures	1,368.37	13,500.00	7,285.46	22,091.63		10,711.82	
11. Non Donor-Authorized Expenditures					14,587.84	51,344.45	18,374.90
12. Total Expenditures (line 10 plus line 11)	1,368.37	13,500.00	7,285.46	22,091.63	14,587.84	62,056.27	18,374.90
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	9,397.17	10,104.14	17,575.04	38,578.87	0.00	0.00	0.00

LOCAL PROGRAM NAME	Internet Use	Student System	Facility Use Billing	Special Education	Adolescent & Family Life Program	Ongoing & Major Maint Account	NCSOS: Title I
RESOURCE CODE	993	995	998	6500	7811	8150	9001
REVENUE OBJECT	8699	8699	8650/8699	8699/8792	8699		8677
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance			251,718.92	34,829.34			
b. Resir Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	251,718.92	34,829.34	0.00	0.00	0.00
2. a. Current Year Award	25,260.80	18,678.44	320,568.47	1,724,375.90	49,150.13		389,539.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	25,260.80	18,678.44	320,568.47	1,724,375.90	49,150.13	0.00	389,539.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	25,260.80	18,678.44	572,287.39	1,759,205.24	49,150.13	0.00	389,539.00
REVENUES							
5. Cash Received in Current Year	25,260.80	18,678.44	189,374.96	1,619,763.18			172,069.75
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	0.00	0.00	131,193.51	104,612.72	49,150.13	0.00	217,469.25
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	0.00	0.00	131,193.51	104,612.72	49,150.13	0.00	217,469.25
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	25,260.80	18,678.44	320,568.47	1,724,375.90	49,150.13	0.00	389,539.00
EXPENDITURES							
10. Donor-Authorized Expenditures	25,260.80	18,678.44	388,513.54	1,726,502.04			389,539.00
11. Non Donor-Authorized Expenditures				196,773.71		1,059,351.64	
12. Total Expenditures (line 10 plus line 11)	25,260.80	18,678.44	388,513.54	1,923,275.75	0.00	1,059,351.64	389,539.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	183,773.85	32,703.20	49,150.13	0.00	0.00



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

LOCAL PROGRAM NAME	NCSOS: Title I Part D	NCSOS-Fresno Co Office of Ed	Every 15 Minutes	Wells Fargo Teacher of the Year	USTA Grant	Microsoft Voucher	BTSA-Sonoma County
RESOURCE CODE	9003	9004	9009	9015	9019	9024	9032
REVENUE OBJECT	8677	8677	8699	8699	8699	8699	8677
LOCAL DESCRIPTION (if any)							
AWARD							
1. a. Prior Year Restricted Ending Balance			207.06	500.00	359.89		
b. Restr Bal Transfers (Obj 8997)							
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	0.00	0.00	207.06	500.00	359.89	0.00	0.00
2. a. Current Year Award	72,243.00	2,173.74	7,327.38			22,118.82	1,000.00
b. Other Adjustments							
c. Adj Curr Yr Award (sum lines 2a & 2b)	72,243.00	2,173.74	7,327.38	0.00	0.00	22,118.82	1,000.00
3. Required Matching Funds/Other							
4. Total Available Award (sum lines 1c, 2c, & 3)	72,243.00	2,173.74	7,534.44	500.00	359.89	22,118.82	1,000.00
REVENUES							
5. Cash Received in Current Year	22,485.10	2,173.74	2,930.00			12,206.15	1,000.00
6. Amounts Included in Line 5 for Prior Year Adjustments							
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	49,757.90	0.00	4,397.38	0.00	0.00	9,912.67	0.00
b. Noncurrent Accounts Receivable							
c. Current Accounts Receivable (line 7a minus line 7b)	49,757.90	0.00	4,397.38	0.00	0.00	9,912.67	0.00
8. Contributed Matching Funds							
9. Total Available (sum lines 5, 7c, & 8)	72,243.00	2,173.74	7,327.38	0.00	0.00	22,118.82	1,000.00
EXPENDITURES							
10. Donor-Authorized Expenditures	72,243.00	2,173.74	6,026.39			22,118.82	1,000.00
11. Non Donor-Authorized Expenditures							
12. Total Expenditures (line 10 plus line 11)	72,243.00	2,173.74	6,026.39	0.00	0.00	22,118.82	1,000.00
RESTRICTED ENDING BALANCE							
13. Current Year (line 4 minus line 10)	0.00	0.00	1,508.05	500.00	359.89	0.00	0.00

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

LOCAL PROGRAM NAME	SIG Workplace Wellness	Sources of Strength	Northern Rural Training & Employee	TOTAL
RESOURCE CODE	9033	9045	9050	
REVENUE OBJECT	8699	8699	8699	
LOCAL DESCRIPTION (if any)				
AWARD				
1. a. Prior Year Restricted Ending Balance	4,064.26			490,326.25
b. Restr Bal Transfers (Obj 8997)				0.00
c. Adj PY Restricted Ending Bal (sum lines 1a & 1b)	4,064.26	0.00	0.00	490,326.25
2. a. Current Year Award	15,000.00	3,561.55	47,000.00	2,944,375.43
b. Other Adjustments				0.00
c. Adj Curr Yr Award (sum lines 2a & 2b)	15,000.00	3,561.55	47,000.00	2,944,375.43
3. Required Matching Funds/Other				0.00
4. Total Available Award (sum lines 1c, 2c, & 3)	19,064.26	3,561.55	47,000.00	3,434,701.68
REVENUES				
5. Cash Received in Current Year		2,733.58	23,589.24	2,255,010.17
6. Amounts Included in Line 5 for Prior Year Adjustments				0.00
7. a. Accounts Receivable (line 2c minus lines 5 & 6)	15,000.00	827.97	23,410.76	689,365.26
b. Noncurrent Accounts Receivable				0.00
c. Current Accounts Receivable (line 7a minus line 7b)	15,000.00	827.97	23,410.76	689,365.26
8. Contributed Matching Funds				0.00
9. Total Available (sum lines 5, 7c, & 8)	15,000.00	3,561.55	47,000.00	2,944,375.43
EXPENDITURES				
10. Donor-Authorized Expenditures	11,870.00	3,561.55	47,000.00	3,002,983.96
11. Non Donor-Authorized Expenditures			130.76	1,340,806.23
12. Total Expenditures (line 10 plus line 11)	11,870.00	3,561.55	47,130.76	4,343,790.19
RESTRICTED ENDING BALANCE				
13. Current Year (line 4 minus line 10)	7,194.26	0.00	0.00	431,717.72



Current Expense Formula/Minimum Classroom Compensation

PART I - CURRENT EXPENSE FORMULA	Total Expense for Year (1)	EDP No.	Reductions (See Note 1) (2)	EDP No.	Current Expense of Education (Col 1 - Col 2) (3)	EDP No.	Reductions (Extracted) (See Note 2) (4a)	Reductions (Overrides)* (See Note 2) (4b)	EDP No.	Current Expense-Part II (Col 3 - Col 4) (5)	EDP No.
1000 - Certificated Salaries	13,553,948.22	301	392,388.77	303	13,161,559.45	305	52,686.96		307	13,108,872.49	309
2000 - Classified Salaries	4,760,668.17	311	100,459.30	313	4,660,208.87	315	0.00		317	4,660,208.87	319
3000 - Employee Benefits (Excluding 3800)	6,487,449.76	321	548,254.57	323	5,939,195.19	325	11,518.67		327	5,927,676.52	329
4000 - Books, Supplies Equip Replace. (6500)	1,203,008.62	331	30,005.47	333	1,173,003.15	335	67,754.34		337	1,105,248.81	339
5000 - Services... & 7300 - Indirect Costs	4,347,287.42	341	124,620.54	343	4,222,666.88	345	1,886,483.25		347	2,336,183.63	349
TOTAL					29,156,633.54	365			TOTAL	27,138,190.32	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 3800), 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	10,220,879.81 375
2. Salaries of Instructional Aides Per EC 41011		2100	984,233.73 380
3. STRS		3101 & 3102	832,127.14 382
4. PERS		3201 & 3202	156,902.57 383
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	195,928.02 384
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	1,598,657.09 385
7. Unemployment Insurance		3501 & 3502	181,084.81 390
8. Workers' Compensation Insurance		3601 & 3602	159,777.22 392
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	765,998.04 393
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			15,095,588.43 395
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			496,333.58
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			0.00 396
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			396
14. TOTAL SALARIES AND BENEFITS			14,599,254.85 397
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.			53.80%
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)	50.00%
2. Percentage spent by this district (Part II, Line 15)	53.80%
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)	27,138,190.32
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Funds 01 and 11, Resource 6015, Goal 4620		
Pupil Data		
Average Daily Attendance (ADA) (Form A, Line 17)		3.90
ADA (included above) claimed pursuant to EC 46191(b)		
Section I - Direct Instruction Costs (Functions 1000-1999)		
	Object Codes	
A. Certificated Teachers' Salaries	1100	36,575.01
B. Classified Instructional Salaries	2100	0.00
C. Employee Benefits for Lines A and B		
1. State Teachers' Retirement System	3101, 3102	3,017.12
2. Public Employees' Retirement System	3201, 3202	0.00
3. OASDI/Medicare/Alternative	3301, 3302	530.52
4. Health and Welfare Benefits	3401, 3402	0.00
5. State Unemployment Insurance	3501, 3502	553.43
6. Workers' Compensation Insurance	3601, 3602	546.15
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752	0.00
8. PERS Reduction	3801, 3802	0.00
9. Other Benefits	3901, 3902	0.00
10. Total, Employee Benefits (Lines C1 through C9)		4,647.22
D. Books and Supplies		
1. Approved Textbooks and Core Curricula Materials	4100	0.00
2. Books and Other Reference Materials	4200	0.00
3. Materials and Supplies	4300	0.00
4. Noncapitalized Equipment	4400	0.00
5. Total, Books and Supplies (Lines D1 through D4)		0.00
E. Services and Other Operating Expenditures		
1. Subagreements for Services	5100	0.00
2. Travel & Conferences	5200	0.00
3. Transfers of Direct Costs	5710, 5750	0.00
4. Professional/Consulting Services and Operating Expenditures	5800	0.00
5. Total, Services and Other Operating Expenditures (Lines E1 through E4)		0.00
F. Subtotal, Direct Instruction Costs (Lines A, B, C10, D5, and E5)		41,222.23
G. Equipment and Equipment Replacement	6400, 6500	0.00
H. Total, Direct Instruction Costs (Lines F and G)		41,222.23

Section II - Direct Support Costs (Instruction-Related, and Guidance and Counseling Services) (Functions 2100-2199, 2420, 2700, and 3110)		
A. Certificated Salaries		
1. Teachers' Salaries	1100	0.00
2. Support Salaries	1200	0.00
3. Supervisors' and Administrators' Salaries	1300	0.00
4. Total, Certificated Salaries (Lines A1 through A3)		0.00
B. Classified Salaries - Clerical, Technical, and Office Staff Salaries	2400	1,480.16
C. Employee Benefits for Lines A and B		
1. State Teachers' Retirement System	3101, 3102	0.00
2. Public Employees' Retirement System	3201, 3202	0.00
3. OASDI/Medicare/Alternative	3301, 3302	113.37
4. Health and Welfare Benefits	3401, 3402	0.00
5. State Unemployment Insurance	3501, 3502	24.36
6. Workers' Compensation Insurance	3601, 3602	20.78
7. OPEB, Allocated and Active Employees	3701, 3702, 3751, 3752	0.00
8. PERS Reduction	3801, 3802	0.00
9. Other Benefits	3901, 3902	0.00
10. Total, Employee Benefits (Lines C1 through C9)		158.51
D. Books and Supplies		
1. Books and Other Reference Materials	4200	0.00
2. Materials and Supplies	4300	0.00
3. Noncapitalized Equipment	4400	0.00
4. Total, Books and Supplies		0.00
E. Services and Other Operating Expenditures		
1. Subagreements for Services	5100	0.00
2. Travel and Conferences	5200	0.00
3. Transfers of Direct Costs	5710, 5750	0.00
4. Professional/Consulting Services and Operating Expenditures	5800	0.00
5. Communications	5900	0.00
6. Total, Services and Other Operating Expenditures (Lines E1 through E5)		0.00
F. Subtotal, Direct Support Costs (Lines A4, B, C10, D4, and E6)		1,638.67
G. Equipment and Equipment Replacement	6400, 6500	0.00
H. Total, Direct Support Costs (Lines F and G)		1,638.67
Section III - Indirect Costs (LEA's 2nd prior year approved rate of 6.36% times the sum of Section I, Line H and Section II, Line H)		2,725.95
Section IV - Alternative Charge Cost (Alternative to Sections II and III) (Not more than 8% [\$957.92] of the annual revenue (Object 8311) for the Adults in Correctional Facilities program)		
Section V - Total Cost for Adults in Correctional Facilities (Section I, Line H plus Section II, Line H plus Section III OR if Section IV has been entered, Section I, Line H plus Section IV)		45,586.85

	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	13,658,701.45		13,658,701.45		378,701.45	13,280,000.00	265,000.00
State School Building Loans Payable			0.00			0.00	
Certificates of Participation Payable	762,011.45		762,011.45		204,191.75	557,819.70	214,738.30
Capital Leases Payable	21,600.00		21,600.00		10,800.00	10,800.00	10,800.00
Lease Revenue Bonds Payable			0.00			0.00	
Other General Long-Term Debt			0.00			0.00	
Net OPEB Obligation	3,466,472.48		3,466,472.48	247,632.00	1,078,055.86	2,636,048.62	520,637.88
Compensated Absences Payable	105,240.98		105,240.98		2,807.08	102,433.90	
Governmental activities long-term liabilities	18,014,026.36	0.00	18,014,026.36	247,632.00	1,674,556.14	16,587,102.22	1,011,176.18
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

172

	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)	19,249,358.36		19,249,358.36			18,627,496.29
2. PRIOR YEAR GANN ADA (Preload/Line B9, PY column)	3,400.68		3,400.68			3,210.23
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)	3,210.23		3,210.23	3,103.19		3,103.19
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)			3,210.23			3,103.19
6. TOTAL P2 ADA (Lines B1 through B3 plus B5)						
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)			3,210.23			3,103.19
C. LOCAL PROCEEDS OF TAXES/STATE AID RECEIVED TAXES AND SUBVENTIONS (Funds 01, 09, and 62)	2011-12 Actual			2012-13 Budget		
1. Homeowners' Exemption (Object 8021)	205,200.89		205,200.89	203,733.00		203,733.00
2. Timber Yield Tax (Object 8022)	12,670.85		12,670.85	9,268.00		9,268.00
3. Other Subventions/In-Lieu Taxes (Object 8029)	20.00		20.00	0.00		0.00
4. Secured Roll Taxes (Object 8041)	17,831,022.28		17,831,022.28	17,990,490.00		17,990,490.00
5. Unsecured Roll Taxes (Object 8042)	421,329.15		421,329.15	415,808.00		415,808.00
6. Prior Years' Taxes (Object 8043)	11,646.60		11,646.60	9,931.00		9,931.00
7. Supplemental Taxes (Object 8044)	60,032.18		60,032.18	56,450.00		56,450.00
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	1,091,476.42		1,091,476.42	1,119,072.00		1,119,072.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (Obj. 8047 & 8625)	15,037.97		15,037.97	0.00		0.00
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)	(4,964,232.00)		(4,964,232.00)	(5,013,055.00)		(5,013,055.00)
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	14,684,204.34	0.00	14,684,204.34	14,791,697.00	0.00	14,791,697.00
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)	14,684,204.34	0.00	14,684,204.34	14,791,697.00	0.00	14,791,697.00

	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)			235,610.24			234,691.00
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)			235,610.24			234,691.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. Revenue Limit State Aid - Current Year (Object 8011)	5,666,792.63		5,666,792.63	3,134,934.24	0.00	3,134,934.24
25. Revenue Limit State Aid - Prior Years (Object 8019)	893.83		893.83	0.00	0.00	0.00
26. Supplemental Instruction - CY (Res. 0000, Object 8590)**		100,910.00	100,910.00		71,624.00	71,624.00
27. Supplemental Instruction - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
28. Comm Day Sch Addl Funding - CY (Res. 2430, Obj. 8311 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
29. Comm Day Sch Addl Funding - PY (Res. 2430, Obj. 8319 and Res. 0000, Obj. 8590)**		0.00	0.00		0.00	0.00
30. ROC/P Apportionment - CY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
31. ROC/P Apportionment - PY (Res. 0000, Object 8590)**		0.00	0.00		0.00	0.00
32. Charter Schs. Gen. Purpose Entitlement (Object 8015)	0.00	0.00	0.00	789,419.00	0.00	789,419.00
33. Charter Schs. Categorical Block Grant (Object 8590)**		0.00	0.00		0.00	0.00
34. Class Size Reduction, Grades K-3 (Object 8434)	0.00	0.00	0.00	0.00	0.00	0.00
35. Class Size Reduction, Grade 9 (Object 8590)**		223,110.00	223,110.00		223,110.00	223,110.00
36. SUBTOTAL STATE AID RECEIVED (Lines C24 through C35)	5,667,686.46	324,020.00	5,991,706.46	3,924,353.24	294,734.00	4,219,087.24
ADD BACK TRANSFERS TO COUNTY						
37. County Office Funds Transfer (Form RL, Line 32)	195,909.00		195,909.00	162,391.00		162,391.00
38. TOTAL STATE AID (Lines C36 plus C37)	5,863,595.46	324,020.00	6,187,615.46	4,086,744.24	294,734.00	4,381,478.24
DATA FOR INTEREST CALCULATION						
39. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	29,980,932.15	0.00	29,980,932.15	26,656,404.72	0.00	26,656,404.72
40. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	34,141.37	0.00	34,141.37	27,500.00	0.00	27,500.00
APPROPRIATIONS LIMIT CALCULATIONS						
D. PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			19,249,358.36			18,627,496.29
2. Inflation Adjustment			1,025.1			1,037.7
3. Program Population Adjustment (Lines B9 divided by [A2 plus A7]) (Round to four decimal places)			0.9440			0.9667
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			18,627,496.29			18,686,072.13
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding interest (Line C18)			14,684,204.34			14,791,697.00
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)			385,227.60			372,382.80
b. Maximum State Aid in Local Limit (Lesser of Line C38 or Lines D4 minus D5 plus C23; but not less than zero)			4,178,902.19			4,129,066.13
c. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b)			4,178,902.19			4,129,066.13
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])			21,505.22			19,539.71
b. Total Local Proceeds of Taxes (Lines D5 plus D7a)			14,705,709.56			14,811,236.71
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)			4,157,396.97			4,109,526.42
9. Total Appropriations Subject to the Limit						
a. Local Revenues (Line D7b)			14,705,709.56			
b. State Subventions (Line D8)			4,157,396.97			
c. Less: Excluded Appropriations (Line C23)			235,610.24			
d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			18,627,496.29			

174

	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)			18,627,496.29			18,686,072.13
12. Appropriations Subject to the Limit (Line D9d)			18,627,496.29			

* 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.

Karen Suenram
Gann Contact Person

(530) 273-3351 ext 204
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) 1,274,609.26
- 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) 23,242,014.73

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) 5.48%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,243,602.21
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	847,930.61
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	36,725.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	203,941.95
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)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	2,332,199.77
9. Carry-Forward Adjustment (Part IV, Line F)	379,436.89
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,711,636.66

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,262,075.40
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,396,350.80
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,349,286.18
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,352,329.32
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	12,390.00
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)	232,816.41
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)	33,618.86
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)	26,797.42
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)	3,517,626.54
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)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	279,748.59
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	603,898.73
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)	29,066,938.25

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) 8.02%

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/lc/)
(Line A10 divided by Line B18) 9.33%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,332,199.77</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(104,105.61)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.36%) times Part III, Line B18); zero if negative	<u>379,436.89</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.36%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.36%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>379,436.89</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>379,436.89</u>

Approved indirect cost rate: 6.36%
Highest rate used in any program: 6.36%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	248,144.01	15,781.96	6.36%
01	3025	41,659.52	2,649.55	6.36%
01	3205	591,360.08	37,610.50	6.36%
01	3327	74,855.63	4,760.82	6.36%
01	3410	124,447.82	7,914.88	6.36%
01	3550	69,485.91	713.40	1.03%
01	4035	150,187.15	9,551.90	6.36%
01	4045	1,086.87	69.13	6.36%
01	6500	2,429,616.27	4,546.48	0.19%
01	6520	117,390.00	7,466.00	6.36%
01	7091	132,810.84	3,984.33	3.00%
01	7220	76,619.13	4,872.98	6.36%
01	7230	869,640.07	55,309.11	6.36%
01	7240	406,462.64	25,211.89	6.20%
01	7391	40,000.00	2,544.00	6.36%
01	7810	77,430.13	4,924.56	6.36%
01	9010	528,050.12	27,613.14	5.23%
11	6015	43,637.29	2,077.14	4.76%
13	5310	349,604.73	16,781.02	4.80%

Description	Object Codes	Lottery: Unrestricted (Resource 1100)	Transferred to Other Resources for Expenditure	Lottery: Instructional Materials (Resource 6300)*	Totals
A. AMOUNT AVAILABLE FOR THIS FISCAL YEAR					
1. Adjusted Beginning Fund Balance	9791-9795	0.00		78,856.54	78,856.54
2. State Lottery Revenue	8560	424,626.13		93,092.79	517,718.92
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)		424,626.13	0.00	171,949.33	596,575.46
B. EXPENDITURES AND OTHER FINANCING USES					
1. Certificated Salaries	1000-1999	0.00			0.00
2. Classified Salaries	2000-2999	0.00			0.00
3. Employee Benefits	3000-3999	0.00			0.00
4. Books and Supplies	4000-4999	0.00		37,472.52	37,472.52
5. a. Services and Other Operating Expenditures (Resource 1100)	5000-5999	424,626.13			424,626.13
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)		424,626.13	0.00	37,472.52	462,098.65
C. ENDING BALANCE					
(Must equal Line A6 minus Line B12)	979Z	0.00	0.00	134,476.81	134,476.81
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			2011-12 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	31,046,031.94
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	2,002,801.13
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	12,390.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	102,962.13
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	4,919.83
5. Interfund Transfers Out	All	9300	7600-7629	450,002.84
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	785,627.01
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	51,239.17
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)				1,407,140.98
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	9,373.96
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)				27,645,463.79
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				27,645,463.79

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)		3,137.93
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)		3,137.93
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		3,137.93
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,810.10
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.)	26,017,818.46	7,795.93
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)	26,017,818.46	7,795.93
B. Required effort (Line A.2 times 90%)	23,416,036.61	7,016.34
C. Current year expenditures (Line I.G and Line II.F)	27,645,463.79	8,810.10
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2013-14 may be reduced by the lower of the two percentages)	0.00%	0.00%

Section IV - ARRA State Fiscal Stabilization Fund (SFSF) Expenditures and/or Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)				
SFSF Expenditures (Resource 3200)/Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2011-12 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3200 and/or Resource 3205 Expenditures	All	All	1000-7999	628,970.58
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	763.89
h. PERS Reduction	All	All	3801-3802	976.12
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)				1,740.01
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)				627,230.57

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)	27,645,463.79	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,810.10
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

	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)	
	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	FTE Factor(s)	CU Factor(s)	CU Factor(s)	PT Factor(s)
A. Amount of Undistributed Expenditures, Funds 01, 09, and 62, Goals 0000 and 9000 (will be allocated based on factors input)							
B. Enter Allocation Factor(s) by Goal: (Note: Allocation factors are only needed for a column if there are undistributed expenditures in line A.)							
Instructional Goals Description							
0001 Pre-Kindergarten	402.03	46,977.40	67,339.07	206,835.13	3,494,272.06	0.00	869,640.07
1110 Regular Education, K-12	117.60	117.60	117.60	117.60	253.35		548.00
3100 Alternative Schools	1.40	1.40	1.40	1.40	1.00		
3200 Continuation Schools	11.00	11.00	11.00	11.00	20.82		52.00
3300 Independent Study Centers	1.00	1.00	1.00	1.00	5.00		
3400 Opportunity Schools							
3550 Community Day Schools							
3700 Specialized Secondary Programs							
3800 Vocational Education					1.73		
4110 Regular Education, Adult							
4610 Adult Independent Study Centers							
4620 Adult Correctional Education							
4650 Adult Vocational Education							
4760 Bilingual	0.40	0.40	0.40	0.40	0.20		
4850 Migrant Education							
5000-5999 Special Education (allocated to 5001)	21.10	21.10	21.10	21.10	11.55		68.00
6000 ROC/P							
Other Goals Description							
7110 Nonagency - Educational	5.20	0.52	0.52	0.52	6.00		
7150 Nonagency - Other							
8100 Community Services							
8500 Child Care and Development Services							
Other Funds Description							
-- Adult Education (Fund 11)					3.50		
-- Child Development (Fund 12)							
-- Cafeteria (Funds 13 & 61)							
C. Total Allocation Factors	157.70	153.02	153.02	153.02	303.15	0.00	668.00

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

Goal	Program/Activity	----- Direct Costs -----			Central Admin Costs (col. 3 x Sch. CAC line E) Column 4	Other Costs (Schedule OC) Column 5	Total Costs by Program (col. 3 + 4 + 5) Column 6
		Direct Charged (Schedule DCC) Column 1	Allocated (Schedule AC) Column 2	Subtotal (col. 1 + 2) Column 3			
Instructional Goals							
0001	Pre-Kindergarten	0.00	0.00	0.00	0.00	0.00	
1110	Regular Education, K-12	16,628,890.92	3,880,780.90	20,509,671.82	1,753,654.29	22,263,326.11	
3100	Alternative Schools	47,597.87	14,468.36	62,066.23	5,306.90	67,373.13	
3200	Continuation Schools	1,648,037.19	330,793.55	1,978,830.74	169,197.49	2,148,028.23	
3300	Independent Study Centers	278,217.52	59,734.03	337,951.55	28,896.13	366,847.68	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	
3800	Vocational Education	103,130.42	19,940.92	123,071.34	10,523.06	133,594.40	
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	120,145.40	3,145.83	123,291.23	10,541.87	133,833.10	
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	
5000-5999	Special Education	3,860,936.63	265,995.36	4,126,931.99	352,868.25	4,479,800.24	
6000	Regional Occupational Ctr/Prg (ROC/P)	0.00	0.00	0.00	0.00	0.00	
Other Goals							
7110	Nonagency - Educational	662,235.52	70,263.88	732,499.40	62,631.46	795,130.86	
7150	Nonagency - Other	78,206.48	0.00	78,206.48	6,686.95	84,893.43	
8100	Community Services	12,390.00	0.00	12,390.00	1,059.39	13,449.39	
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	
Other Costs							
----	Food Services				1,365.34	1,365.34	
----	Enterprise				0.00	0.00	
----	Facilities Acquisition & Construction				11,463.34	11,463.34	
----	Other Outgo				466,856.67	466,856.67	
Other Funds							
----	Adult Education, Child Development, Cafeteria, Foundation ([Column 3 + CAC, line C5] times CAC, line E)		40,342.91	40,342.91	79,004.65	119,347.56	
----	Indirect Cost Transfers to Other Funds (Net of Funds 01, 09, 62, Function 7210, Object 7350)				(39,277.56)	(39,277.56)	
----	Total General Fund and Charter Schools Funds Expenditures	23,439,787.95	4,685,465.74	28,125,253.69	2,441,092.88	31,046,031.92	

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

Goal	Type of Program	Instruction	Instructional Supervision and Administration	Library, Media, Technology and Other Instructional Resources	School Administration	Pupil Support Services	Pupil Transportation	Ancillary Services	Community Services	General Administration	Plant Maintenance and Operations	Facilities Rents and Leases	Total
		(Functions 1000-1999)	(Functions 2100-2200)	(Functions 2420-2495)	(Function 2700)	(Functions 3110-3160 and 3900)	(Function 3600)	(Functions 4000-4999)	(Functions 5000-5999)	(Functions 7000-7999, except 7210)*	(Functions 8100-8400)	(Function 8700)	Total
0001	Pre-Kindergarten	0.00	0.00	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	11,252,834.46	147,137.25	516,379.41	1,878,793.25	1,335,037.18	0.00	1,350,189.81	0.00	0.00	148,319.56	0.00	16,628,899.92
3100	Alternative Schools	35,024.27	0.00	0.00	12,573.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,597.87
3200	Continuation Schools	990,120.91	0.00	49,781.62	395,261.97	131,996.00	0.00	2,099.82	0.00	0.00	78,776.87	0.00	1,648,037.19
3300	Independent Study Centers	226,523.14	0.00	0.00	51,501.32	153.37	0.00	39.69	0.00	0.00	0.00	0.00	278,217.52
3400	Opportunity Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3550	Community Day Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3800	Vocational Education	88,490.58	14,639.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103,130.42
4110	Regular Education, Adult Centers	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4610	Adult Independent Study	0.00	0.00	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	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	0.00	0.00
4760	Bilingual	120,021.28	124.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	120,145.40
4850	Migrant Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000-5999	Special Education	3,014,706.74	4,863.94	0.00	167,166.10	267,340.26	406,659.59	0.00	0.00	0.00	0.00	0.00	3,860,036.63
6000	ROC/P	0.00	0.00	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	534,354.02	0.00	0.00	43,409.88	31,594.68	20,258.08	0.00	0.00	32,618.86	0.00	0.00	662,235.32
7150	Nonagency - Other	0.00	0.00	0.00	0.00	78,206.48	0.00	0.00	0.00	0.00	0.00	0.00	78,206.48
8100	Community Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,390.00	0.00	0.00	0.00	12,390.00
8500	Child Care and Development Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Direct Charged Costs		16,262,075.40	166,765.15	565,161.03	2,548,706.12	1,844,327.97	427,117.67	1,352,329.32	12,390.00	32,618.86	227,296.43	0.00	23,439,787.95

* Functions 7100-7199 for Goals 8100 and 8500



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	247,113.47	2,920,250.13	713,417.30	3,880,780.90	
3100	Alternative Schools	2,941.82	11,526.54	0.00	14,468.36	
3200	Continuation Schools	23,114.36	239,982.66	67,696.53	330,793.55	
3300	Independent Study Centers	2,101.31	57,632.72	0.00	59,734.03	
3400	Opportunity Schools	0.00	0.00	0.00	0.00	
3550	Community Day Schools	0.00	0.00	0.00	0.00	
3700	Specialized Secondary Programs	0.00	0.00	0.00	0.00	
3800	Vocational Education	0.00	19,940.92	0.00	19,940.92	
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	840.52	2,305.31	0.00	3,145.83	
4850	Migrant Education	0.00	0.00	0.00	0.00	
5000-5999	Special Education (allocated to 5001)	44,337.54	133,131.59	88,526.23	265,995.36	
6000	ROC/P	0.00	0.00	0.00	0.00	
Other Goals						
7110	Nonagency - Educational	1,104.61	69,159.27	0.00	70,263.88	
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)		40,342.91		40,342.91	
--	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		321,553.63	3,494,272.05	869,640.06	4,685,465.74	



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)	232,816.41
2	External Financial Audits (Funds 01, 09, and 62, Functions 7190-7191, Goals 0000-6999 and 9000, Objects 1000-7999)	36,725.00
3	Other General Administration (Funds 01, 09, and 62, Functions 7200-7600 except 7210, Goal 0000, Objects 1000-7999)	1,244,602.21
4	Centralized Data Processing (Funds 01, 09, and 62, Function 7700, Goal 0000, Objects 1000-7999)	966,226.82
5	Total Central Administration Costs in General Fund and Charter Schools Funds	2,480,370.44
B. Direct Charged and Allocated Costs in General Fund and Charter Schools Funds		
1	Total Direct Charged Costs (from Form PCR, Column 1, Total)	23,439,787.95
2	Total Allocated Costs (from Form PCR, Column 2, Total)	4,685,465.74
3	Total Direct Charged and Allocated Costs in General Fund and Charter Schools Funds	28,125,253.69
C. Direct Charged Costs in Other Funds		
1	Adult Education (Fund 11, Objects 1000-5999, except 5100)	279,748.59
2	Child Development (Fund 12, Objects 1000-5999, except 5100)	0.00
3	Cafeteria (Funds 13 & 61, Objects 1000-5999, except 5100)	603,898.73
4	Foundation (Funds 19 & 57, Objects 1000-5999, except 5100)	0.00
5	Total Direct Charged Costs in Other Funds	883,647.32
D. Total Direct Charged and Allocated Costs (B3 + C5)		29,008,901.01
E. Ratio of Central Administration Costs to Direct Charged and Allocated Costs (A5/D)		8.55%

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)	1,365.34				1,365.34
Enterprise (Objects 1000-5999, 6400, and 6500)		0.00			0.00
Facilities Acquisition & Construction (Objects 1000-6500)			11,463.34		11,463.34
Other Outgo (Objects 1000-7999)				466,856.67	466,856.67
Total Other Costs	1,365.34	0.00	11,463.34	466,856.67	479,685.35

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
BASE REVENUE LIMIT PER ADA			
1. Base Revenue Limit per ADA (prior year)	0025	7,318.71	7,482.71
2. Inflation Increase	0041	164.00	243.00
3. All Other Adjustments	0042, 0525		
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,482.71	7,725.71
REVENUE LIMIT SUBJECT TO DEFICIT			
5. Total Base Revenue Limit			
a. Base Revenue Limit per ADA (from Line 4)	0024	7,482.71	7,725.71
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	21.44	21.44
c. Revenue Limit ADA	0033	3,405.33	3,210.23
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	25,554,107.12	24,870,133.34
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	25,554,107.12	24,870,133.34
DEFICIT CALCULATION			
16. Deficit Factor	0281	0.79398	0.77728
17. TOTAL DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	20,289,449.97	19,331,057.24
OTHER REVENUE LIMIT ITEMS			
18. Unemployment Insurance Revenue	0060	310,888.00	209,509.00
19. Less: Longer Day/Year Penalty	0287		
20. Less: Excess ROC/P Reserves Adjustment	0288		
21. Less: PERS Reduction	0195	53,405.00	35,833.00
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)	---	257,483.00	173,676.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	20,546,932.97	19,504,733.24

Description	Principal Appt. Software Data ID	2011-12 Unaudited Actuals	2012-13 Budget
REVENUE LIMIT - LOCAL SOURCES			
25. Property Taxes	0587	19,648,436.34	19,804,752.00
26. Miscellaneous Funds	0588		
27. Community Redevelopment Funds	0589, 0721		
28. Less: Charter Schools In-lieu Taxes	0595	4,964,205.00	5,013,055.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	14,684,231.34	14,791,697.00
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	5,862,701.63	4,713,036.24
OTHER ITEMS			
32. Less: County Office Funds Transfer	0458	195,909.00	162,391.00
33. Core Academic Program	9001		
34. California High School Exit Exam	9002		
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
36. Apprenticeship Funding	0570		
37. Community Day School Additional Funding	3103, 9007		
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629		
39. Basic Aid Supplement Charter School Adjustment	9018		
40. All Other Adjustments	---		(1,415,711.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(195,909.00)	(1,578,102.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	5,666,792.63	3,134,934.24
43. Less: Revenue Limit State Apportionment Receipts	---	3,949,536.00	
44. NET ACCRUAL TO STATE AID - REVENUE LIMIT (Line 42 minus Line 43)	---	1,717,256.63	

OTHER NON-REVENUE LIMIT ITEMS			
45. Core Academic Program	9001	41,110.00	41,110.00
46. California High School Exit Exam	9002	30,514.00	30,514.00
47. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017		
48. Apprenticeship Funding	0570		
49. Community Day School Additional Funding	3103, 9007		

Description	2011-12 Actual	2012-13 Budget	% Diff.
SELPA Name: Nevada County (NV)			
Date allocation plan approved by SELPA governance:			
I. TOTAL SELPA REVENUES			
A. Base Plus Taxes, IDEA, and Excess ERAF			
1. Base Apportionment			0.00%
2. Local Special Education Property Taxes			0.00%
3. Federal IDEA, Part B, Local Assistance Grants			0.00%
4. Applicable Excess ERAF			0.00%
5. Total Base Apportionment, Taxes, IDEA, and Excess ERAF	0.00	0.00	0.00%
B. COLA Apportionment			
C. Growth Apportionment or Declining ADA Adjustment			
D. Subtotal (Sum lines A.5, B, and C)			
	0.00	0.00	0.00%
E. Program Specialist/Regionalized Services Apportionment			
F. Low Incidence Materials and Equipment Apportionment			
G. Out of Home Care Apportionment			
H. NPS/LCI Extraordinary Cost Pool Apportionment			
I. Adjustment for NSS with Declining Enrollment			
			0.00%
J. Grand Total Apportionment, Taxes, IDEA, and Excess ERAF (Sum lines D through I)			
	0.00	0.00	0.00%
K. Mental Health Apportionment			
L. Federal IDEA Local Assistance Grants - Preschool			
M. Federal IDEA - Section 619 Preschool			
N. Other Federal Discretionary Grants			
O. Other Adjustments			
			0.00%
P. Total SELPA Revenues (Sum lines J through O)			
	0.00	0.00	0.00%

Description	2011-12 Actual	2012-13 Budget	% Diff.
II. ALLOCATION TO SELPA MEMBERS			
Nevada County Office of Education (NV00)			0.00%
Grass Valley Elementary (NV20)			0.00%
Nevada City Elementary (NV21)			0.00%
Pleasant Ridge Union Elementary (NV22)			0.00%
Pleasant Valley Elementary (NV23)			0.00%
Ready Springs Union Elementary (NV24)			0.00%
Union Hill Elementary (NV26)			0.00%
Nevada Joint Union High (NV27)			0.00%
Clear Creek Elementary (NV28)			0.00%
Chicago Park Elementary (NV30)			0.00%
Twin Ridges Elementary (NV32)			0.00%
Bitney College Preparatory High (NVA01)			0.00%
Forest Charter (NVA02)			0.00%
Nevada City School of the Arts (NVA03)			0.00%
Twin Ridges Home Study Charter (NVA04)			0.00%
Yuba River Charter (NVA05)			0.00%
Total Allocations (Sum all lines in Section II) (Amount must equal Line I.P)	0.00	0.00	0.00%
Preparer Name: _____ Title: _____ Phone: _____			

Current LEA: 29-66357-0000000 Nevada Joint Union High		
Selected SELPA: NV		(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)
NV	Nevada County	

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9318	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
01 GENERAL FUND								
Expenditure Detail	0.00	(254.66)	0.00	(39,277.56)				
Other Sources/Uses Detail					283,950.84	450,002.84		
Fund Reconciliation							167,831.56	113,108.84
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	0.00	0.00	10,290.43	0.00				
Other Sources/Uses Detail					0.00	160,796.00		
Fund Reconciliation							0.00	10,290.43
12 CHILD DEVELOPMENT 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
13 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	254.66	0.00	28,987.13	0.00				
Other Sources/Uses Detail					15,379.96	6,006.00		
Fund Reconciliation							17,754.92	129,039.38
14 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					141,696.00	0.00		
Fund Reconciliation							0.00	0.00
15 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
17 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
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					109,000.00	123,950.84		
Fund Reconciliation							0.00	30,676.71
21 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
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					81,362.00	0.00		
Fund Reconciliation							81,362.00	0.00
40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					190,728.88	81,362.00		
Fund Reconciliation							97,728.88	81,362.00
49 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
51 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
52 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
53 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
56 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
57 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation							0.00	0.00
61 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation							0.00	0.00
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					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	254.66	(254.66)	39,277.56	(39,277.56)	822,117.68	822,117.68	364,677.36	364,677.36

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	17.0	11.0
B. 1. ENTER average number of pupils transported daily one way to/from school (excluding extended year)	020/019	600.0	68.0
2. ENTER number of pupils included on Line B1 with transportation in IEP	023/024	0.0	68.0
C. ENTER total number of miles driven to/from school	021/022	188,300.0	128,223.0
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)		0.00	0.00
B. Books & Supplies (Objects 4200, 4300, and 4400)		0.00	10,049.32
C. 1. Subagreements for Services (Object 5100)		0.00	0.00
a. ENTER amount included on Line C1 paid to a private contractor to transport pupils			
2. Travel/Conferences & Dues/Memberships (Objects 5200 and 5300)	003/004	0.00	0.00
3. Insurance (Objects 5400 and 5450)		4,800.00	0.00
4. Rentals, Leases, Repairs, and Noncapitalized Improvements (Object 5600)		0.00	0.00
5. Interprogram/Interfund Transfers (Objects 5710 and 5750)		0.00	0.00
6. Other Services and Operating Expenditures (Object 5800) (Contracts for repairs should be charged to Object 5600)		864,000.07	396,413.32
7. Communications (Object 5900)		840.00	0.00
D. Capital Outlay, Lease Purchase & Debt Service (Home-to-School: Funds 01, 15, & 18, all applicable Resources except 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resources 7230, 7235, and 7236, Function 9100, Objects 7438 and 7439, plus Funds 15 & 18, Function 9100, Objects 7438 and 7439, minus Fund 01, Resources 7230 and 7235, Object 8972, minus Funds 15 & 18, Object 8972) (SD/OI: Fund 01, Resource 7240, Function 3600, Objects 6400 & 6500, plus Fund 01, Resource 7240, Function 9100, Objects 7438 and 7439, minus Fund 01, Resource 7240, Object 8972)		0.00	0.00
1. ENTER amount of capital outlay, lease purchase & debt service included on Line D in Home-to-School that belongs in SD/OI as a decrease to Home-to-School and an increase to SD/OI. (Line D1 must net to zero)			
E. Direct Support Costs			
1. Plant Maintenance & Operations and Facilities (Fund 01, Resource 7230 (HtoS) or 7240 (SD/OI), Functions 8100-8400 and 8700, Objects 2000-5999, 6400, and 6500)		0.00	0.00
F. Direct and Direct Support Costs (Lines A through E1 except Line C1a)	096/095	869,640.07	406,462.64
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	869,640.07	406,462.64
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)		0.00	0.00
1. ENTER amount of Line I that represents reimbursements other than for transportation services (i.e., fuel tax reimbursement, insurance recovery, bus trade-in or sale, prior year refunds, etc.)			
J. Subtotal Pupil Transportation Expense (Line H minus Line I plus Line I1)	097/098	869,640.07	406,462.64
K. Indirect Costs (Approved indirect cost rate of 6.36% times the sum of Line H minus lines C1, D, and D1. If negative, then zero.)		55,309.11	25,851.02
L. Net Pupil Transportation Expense (Lines J and K)	100/101	924,949.18	432,313.66

Description	EDP No.	Home-to-School	SD/OI
SCHEDULE III - ALLOWABLE TRANSPORTATION EXPENSE			
A. Net Pupil Transportation Expense (Schedule II, Line L)		924,949.18	432,313.66
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			10,382.93
2. ENTER payments by another LEA, included in Schedule II, Line C1			
3. Less: ENTER payments to common carriers and parents, deducted on Line B			
D. Deduction for bus acquisition and/or replacement			
1. ENTER portion of bus payments included in Schedule II, Line D plus Line D1 that was for your pupils (exclude portion other LEAs paid to you as part of their costs)			
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	10,382.93
G. Bus Operating Expense (Line A minus Line F)	110/111	924,949.18	421,930.73
H. 1. Cost Per Mile (Line G divided by Schedule I, Line C)	120/121	4.912	3.291
2. Cost Per Pupil (Line G divided by Schedule I, Line B1)	122/123	1,541.582	6,204.864
I. Payments to common carriers and to parents in lieu of transportation (Lines C1 and C2 minus Line C3)	080/081	0.00	10,382.93
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	924,949.18	432,313.66
L. Approved Non-SD/OI Home-to-School Transportation Expense			
1. Calculated Expense (Line K divided by Schedule I, Line B1 times Schedule I, Line B2)	132c	0.00	
2. ENTER LEA's computed expense if different than amount calculated in Line L1 (maintain documentation locally)	132a		

Contact: Karen Suenram

Title: Assistant Superintendent of Business

Agency: Nevada Joint Union High School District

Phone Number/Ext: (530) 273-3351 ext 204

E-mail Address: ksuenram@njuhsd.com

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDUPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	39,148.32	0.00	0.00	0.00	0.00	640,933.31	890,807.73		1,570,889.36
2000-2999	Classified Salaries	62,841.78	0.00	0.00	0.00	0.00	575,281.28	225,834.74		863,957.80
3000-3999	Employee Benefits	35,864.46	0.00	0.00	0.00	0.00	416,150.48	326,203.95		778,218.89
4000-4999	Books and Supplies	5,353.18	0.00	0.00	0.00	0.00	24,213.51	25,987.99		54,954.68
5000-5999	Services and Other Operating Expenditures	22,463.89	0.00	0.00	0.00	0.00	536,936.86	33,515.15		592,915.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	165,671.63	0.00	0.00	0.00	0.00	2,193,515.44	1,501,749.56	0.00	3,860,936.63
7310	Transfers of Indirect Costs	24,688.18	0.00	0.00	0.00	0.00	25,211.89	0.00		49,900.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	265,995.35	0.00	0.00	0.00	0.00	0.00	0.00		265,995.35
	Total Indirect Costs and PCR Allocations	290,683.53	0.00	0.00	0.00	0.00	25,211.89	0.00	0.00	315,895.42
	TOTAL COSTS	456,355.16	0.00	0.00	0.00	0.00	2,218,727.33	1,501,749.56	0.00	4,176,832.05
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	9,779.19	0.00	0.00	0.00	0.00	47,978.49	55,844.16		113,601.84
2000-2999	Classified Salaries	793.96	0.00	0.00	0.00	0.00	384,899.47	115,600.70		501,294.13
3000-3999	Employee Benefits	1,356.35	0.00	0.00	0.00	0.00	155,564.85	76,132.68		233,053.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,608.58	0.00		4,608.58
5000-5999	Services and Other Operating Expenditures	6,000.00	0.00	0.00	0.00	0.00	3,987.23	150.00		10,147.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	17,929.50	0.00	0.00	0.00	0.00	597,048.62	247,727.54	0.00	862,705.66
	Total Direct Costs	24,859.00	0.00	0.00	0.00	0.00	645,419.23	489,702.44	0.00	1,175,121.67
7310	Transfers of Indirect Costs	12,675.70	0.00	0.00	0.00	0.00	0.00	0.00		12,675.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	12,675.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,675.70
	TOTAL BEFORE OBJECT 8980	30,605.20	0.00	0.00	0.00	0.00	645,419.23	489,702.44	0.00	875,381.36
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									875,381.36

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	29,389.13	0.00	0.00	0.00	0.00	592,954.82	834,963.57		1,457,287.52
2000-2999	Classified Salaries	62,047.82	0.00	0.00	0.00	0.00	190,381.81	110,234.04		362,663.67
3000-3999	Employee Benefits	34,508.11	0.00	0.00	0.00	0.00	260,585.63	250,071.27		545,165.01
4000-4999	Books and Supplies	5,353.18	0.00	0.00	0.00	0.00	19,604.93	25,387.99		50,346.10
5000-5999	Services and Other Operating Expenditures	16,463.89	0.00	0.00	0.00	0.00	532,939.63	33,365.15		582,768.67
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	147,742.13	0.00	0.00	0.00	0.00	1,596,466.82	1,254,022.02	0.00	2,998,230.97
7310	Transfers of Indirect Costs	12,012.48	0.00	0.00	0.00	0.00	25,211.89	0.00		37,224.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations	265,995.35	0.00	0.00	0.00	0.00	25,211.89	0.00		265,995.35
	Total Indirect Costs and PCR Allocations	278,007.83	0.00	0.00	0.00	0.00	25,211.89	0.00		303,219.72
	TOTAL BEFORE OBJECT 8980	425,749.96	0.00	0.00	0.00	0.00	1,621,678.71	1,254,022.02	0.00	3,301,450.69
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									3,301,450.69
LOCAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	33,495.45		33,495.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	8,403.68		8,403.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	73.18	49.25		122.43
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,740.50		2,740.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	73.18	44,668.88	0.00	44,762.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	73.18	44,668.88	0.00	44,762.06
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									454,606.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3300, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240; all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									507,244.24
	TOTAL COSTS									1,006,612.30

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

2010-11 Expenditures	A. State and Local	B. Local Only
1. Enter Total Costs amounts from the 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet, Total Column, for the State and Local Expenditures section and the Local Expenditures section	2,747,846.81	516,809.41
2. Enter audit adjustments of 2010-11 special education expenditures from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9793)		
3. Enter restatements of 2011-12 special education beginning fund balances from SACS2012ALL data, not included in Line 1 (explain below) (Funds 01, 09, and 62; resources 0000-2999 & 6000-9999; Object 9795)		
4. Enter any other adjustments, not included in Line 1 (explain below)		
5. 2010-11 Expenditures, Adjusted for 2011-12 MOE Calculation (Sum lines 1 through 4)	2,747,846.81	516,809.41
C. Unduplicated Pupil Count		
1. Enter the unduplicated pupil count reported in 2010-11 Report SEMA, 2010-11 Expenditures by LEA (LE-CY) worksheet	294.00	
2. Enter any adjustments not included in Line C1 (explain below)		
3. 2010-11 Unduplicated Pupil Count, Adjusted for 2011-12 MOE Calculation (Line C1 plus Line C2)	294.00	

SELPA: Nevada County (NV)

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

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

SELPA: Nevada County (NV)

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

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

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

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

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

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

SELPA: Nevada County (NV)

SECTION 3

	Column A	Column B	Column C
	Actual Expenditures FY 2011-12 (LE-CY Worksheet)	Actual Expenditures FY 2010-11 (LE-PY Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	4,176,832.05		
2. Less: Expenditures paid from federal sources	875,381.36		
3. Expenditures paid from state and local sources	3,301,450.69	2,747,846.81	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,301,450.69	2,747,846.81	553,603.88
4. Special education unduplicated pupil count	317	294	
5. Per capita state and local expenditures (A3/A4)	10,414.67	9,346.42	1,068.25

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

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

SELPA: Nevada County (NV)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

	FY 2011-12	FY 2010-11	Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Per capita local expenditures (B1a/A4)			

Base FY

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

	FY 2011-12		Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

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

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

Karen Suenram
Contact Name

(530) 273-3351 ext 210
Telephone Number

Assistant Superintendent of Business
Title

ksuenram@njuhsd.com
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL BUDGET (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	129,127.00	0.00	0.00	0.00	0.00	706,319.00	998,290.00		1,833,736.00
2000-2999	Classified Salaries	60,146.00	0.00	0.00	0.00	0.00	569,396.00	284,361.00		912,903.00
3000-3999	Employee Benefits	63,831.00	0.00	0.00	0.00	0.00	442,395.00	383,150.00		889,376.00
4000-4999	Books and Supplies	67,781.00	0.00	0.00	0.00	0.00	27,578.00	6,096.00		101,395.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	520,383.00	44,790.00		565,173.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	320,885.00	0.00	0.00	0.00	0.00	2,265,071.00	1,716,627.00	0.00	4,302,583.00
7310	Transfers of Indirect Costs	26,236.00	0.00	0.00	0.00	0.00	0.00	0.00		26,236.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	26,236.00	0.00	0.00	0.00	0.00	0.00	0.00		26,236.00
	TOTAL COSTS	347,121.00	0.00	0.00	0.00	0.00	2,265,071.00	1,716,627.00	0.00	4,328,819.00
STATE AND LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	129,127.00	0.00	0.00	0.00	0.00	706,319.00	958,457.00		1,793,903.00
2000-2999	Classified Salaries	60,146.00	0.00	0.00	0.00	0.00	279,336.00	74,690.00		414,172.00
3000-3999	Employee Benefits	63,831.00	0.00	0.00	0.00	0.00	293,746.00	267,041.00		624,618.00
4000-4999	Books and Supplies	67,781.00	0.00	0.00	0.00	0.00	9,000.00	2,874.00		79,655.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	520,383.00	22,315.00		542,698.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	320,885.00	0.00	0.00	0.00	0.00	1,808,784.00	1,325,377.00	0.00	3,455,046.00
7310	Transfers of Indirect Costs	23,441.00	0.00	0.00	0.00	0.00	0.00	0.00		23,441.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	23,441.00	0.00	0.00	0.00	0.00	0.00	0.00		23,441.00
	TOTAL BEFORE OBJECT 8980	344,326.00	0.00	0.00	0.00	0.00	1,808,784.00	1,325,377.00	0.00	3,478,487.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810; goals 5000-5999)									0.00
	TOTAL COSTS									3,478,487.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL BUDGET (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									582,239.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from State and Local Budget section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									639,117.00
	TOTAL COSTS									1,221,356.00

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

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
TOTAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	39,148.32	0.00	0.00	0.00	0.00	640,933.31	890,807.73		1,570,889.36
2000-2999	Classified Salaries	62,841.78	0.00	0.00	0.00	0.00	575,281.28	225,834.74		863,957.80
3000-3999	Employee Benefits	35,864.46	0.00	0.00	0.00	0.00	416,150.48	326,203.95		778,218.89
4000-4999	Books and Supplies	5,353.18	0.00	0.00	0.00	0.00	24,213.51	25,387.99		54,954.68
5000-5999	Services and Other Operating Expenditures	22,463.89	0.00	0.00	0.00	0.00	536,936.86	33,515.15		592,915.90
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	165,671.63	0.00	0.00	0.00	0.00	2,193,515.44	1,501,749.56	0.00	3,860,936.63
7310	Transfers of Indirect Costs	24,688.18	0.00	0.00	0.00	0.00	25,211.89	0.00		49,900.07
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	265,995.35	0.00	0.00	0.00	0.00	0.00	0.00		265,995.35
	Total Indirect Costs	24,688.18	0.00	0.00	0.00	0.00	25,211.89	0.00	0.00	49,900.07
	TOTAL COSTS	190,359.81	0.00	0.00	0.00	0.00	2,218,727.33	1,501,749.56	0.00	3,910,836.70
FEDERAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	9,779.19	0.00	0.00	0.00	0.00	47,978.49	55,844.16		113,601.84
2000-2999	Classified Salaries	793.96	0.00	0.00	0.00	0.00	384,899.47	115,600.70		501,294.13
3000-3999	Employee Benefits	1,356.35	0.00	0.00	0.00	0.00	155,564.85	76,132.68		233,053.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	4,608.58	0.00		4,608.58
5000-5999	Services and Other Operating Expenditures	6,000.00	0.00	0.00	0.00	0.00	3,997.23	150.00		10,147.23
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	17,929.50	0.00	0.00	0.00	0.00	597,048.62	247,727.54	0.00	862,705.66
7310	Transfers of Indirect Costs	12,675.70	0.00	0.00	0.00	0.00	0.00	0.00		12,675.70
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	12,675.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,675.70
	TOTAL BEFORE OBJECT 8980	30,605.20	0.00	0.00	0.00	0.00	597,048.62	247,727.54	0.00	875,381.36
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										875,381.36

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
1000-1999	Certificated Salaries	29,369.13	0.00	0.00	0.00	0.00	592,954.82	834,963.57		1,457,287.52
2000-2999	Classified Salaries	62,047.82	0.00	0.00	0.00	0.00	190,381.81	110,234.04		362,663.67
3000-3999	Employee Benefits	34,508.11	0.00	0.00	0.00	0.00	260,585.63	250,071.27		545,165.01
4000-4999	Books and Supplies	5,353.18	0.00	0.00	0.00	0.00	19,604.93	25,387.99		50,346.10
5000-5999	Services and Other Operating Expenditures	16,463.89	0.00	0.00	0.00	0.00	532,939.63	33,365.15		582,768.67
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	147,742.13	0.00	0.00	0.00	0.00	1,596,466.82	1,254,022.02	0.00	2,998,230.97
7310	Transfers of Indirect Costs	12,012.48	0.00	0.00	0.00	0.00	0.00	0.00		37,224.37
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	265,995.35								265,995.35
	Total Indirect Costs	12,012.48	0.00	0.00	0.00	0.00	0.00	0.00		37,224.37
	TOTAL BEFORE OBJECT 8980	159,754.61	0.00	0.00	0.00	0.00	1,621,678.71	1,254,022.02	0.00	3,035,455.34
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
	TOTAL COSTS									0.00
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	33,495.45		33,495.45
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	8,403.68		8,403.68
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	73.18	49.25		122.43
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	2,740.50		2,740.50
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	73.18	44,688.88	0.00	44,762.06
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
8091, 8099	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	73.18	44,688.88	0.00	44,762.06
	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									454,606.00
8980	Contributions from Unrestricted Revenues to Federal Resources (from Federal Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									507,244.24
	TOTAL COSTS									1,006,612.30

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

SELPA: Nevada County (NV) _____

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

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

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

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

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

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

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

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

SELPA: Nevada County (NV)

SECTION 2

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

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

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

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

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

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

SELPA: Nevada County (NV)

SECTION 3

	Column A	Column B	Column C
	Budgeted Amounts FY 2012-13 (LB-B Worksheet)	Actual Expenditures FY 2011-12 (LE-B Worksheet)	Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	4,328,819.00		
2. Less: Expenditures paid from federal sources	850,332.00		
3. Expenditures paid from state and local sources	3,478,487.00	3,035,455.34	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	3,478,487.00	3,035,455.34	443,031.66
4. Special education unduplicated pupil count	317	317	
5. Per capita state and local expenditures (A3/A4)	10,973.15	9,575.57	1,397.58

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

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

SELPA: Nevada County (NV)

B. LOCAL EXPENDITURES ONLY METHOD

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

Click on the button that applies:

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

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

b. Per capita local expenditures (B1a/A4)

	Budget FY 2012-13	Actual FY 2011-12	Difference

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

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

b. Special education unduplicated pupil count

c. Per capita local expenditures (B2a/B2b)

	Budget FY 2012-13	Base FY	Difference

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

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

Karen Suenram
Contact Name

Assistant Superintendent of Business
Title

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	Assets Object Codes 9100-9399	Liabilities Object Codes 9500-9650	Revenues Object Codes 8000-8799	Expenditures Object Codes 1000-7499	10% Criterion	5% Criterion for same element	Automatic Major Fund?
Governmental Funds							
General Fund	9,323,474	2,638,877	29,909,276	30,524,393	n/a	n/a	Always
Special Revenue Funds							
09 Charter Schools Special Revenue Fund	1,266	1,246	71,656	71,636			
10 Special Education Pass-Through Fund							
11 Adult Education Fund	214,193	18,821	450,562	290,039			
12 Child Development Fund							
13 Cafeteria Special Revenue Fund	164,914	153,149	623,512	632,886			
14 Deferred Maintenance Fund	503,523	86,754	143,009	286,103			
15 Pupil Transportation Equipment Fund							
17 Special Reserve Fund for Other Than Capital Outlay Projects	582,072		3,394				
18 School Bus Emissions Reduction Fund							
19 Foundation Special Revenue Fund							
20 Special Reserve Fund for Postemployment Benefits							
Capital Project Funds							
21 Building Fund	774,148	30,877	4,490				
25 Capital Facilities Fund	32,560		229	9,968			
30 State School Building Lease-Purchase Fund	400,719	42,006	140,990	263,058			
35 County School Facilities Fund	226,504	3,427	1,847	390,265			
40 Special Reserve Fund for Capital Outlay Projects	399,873	82,458	73,370	254,511			
49 Capital Project Fund for Blended Component Units							
Debt Service Funds							
51 Bond Interest and Redemption Fund	696,422		853,328	691,706			
52 Debt Service Fund for Blended Component Units							
53 Tax Override Fund							
56 Debt Service Fund							
Permanent Funds							
57 Foundation Permanent Fund	13,319,668	3,057,615	32,275,663	33,414,565			
Total Governmental Funds	1,331,967	305,762	3,227,566	3,341,457			
10% of Total Governmental Funds							
Enterprise Funds							
61 Cafeteria Enterprise Fund							
62 Charter Schools Enterprise Fund							
63 Other Enterprise Fund	0	0	0	0			
Total Enterprise Funds	0	0	0	0			
10% of Total Enterprise Funds							
Total Governmental & Enterprise Funds	13,319,668	3,057,615	32,275,663	33,414,565			
5% of Total Gov'tl & Enterprise Funds							
	665,983	152,881	1,613,783	1,670,728			

	Governmental Activities	Business-type Activities	Total
Assets			
Cash	8,439,446	0	8,439,446
Investments	0	0	0
Receivables	4,465,779	0	4,465,779
Due from (to) other funds	0	0	0
Stores	4,243	0	4,243
Prepaid expenses	51,274	0	51,274
Other current assets	0	0	0
Capital assets:			
Land	1,203,396	0	1,203,396
Land Improvements	2,982,502	0	2,982,502
Buildings	62,397,614	0	62,397,614
Equipment	2,195,957	0	2,195,957
Work in progress	158,825	0	158,825
Less accumulated depreciation	<u>(23,257,642)</u>	<u>0</u>	<u>(23,257,642)</u>
Total assets	<u>58,641,394</u>	<u>0</u>	<u>58,641,394</u>
Liabilities			
Accounts payable and other current liabilities	2,906,507	0	2,906,507
Current loans	0	0	0
Deferred revenue	80,530	0	80,530
Long-term liabilities:	16,419,563	0	16,419,563
Due within one year	1,011,176		1,011,176
Due in more than one year	<u>15,408,387</u>		<u>15,408,387</u>
Total liabilities	<u>19,406,600</u>	<u>0</u>	<u>19,406,600</u>
Net Assets			
Invested in capital assets, net of related debt	32,250,908		32,250,908
Restricted for:			
Capital projects	1,348,533		1,348,533
Debt service			0
Educational programs	4,298,245		4,298,245
Other purposes (expendable)			0
Other purposes (nonexpendable)	1,337,108		1,337,108
Unrestricted			0
Total net assets	<u>39,234,794</u>	<u>0</u>	<u>39,234,794</u>

Total fund balances, governmental funds: 10,262,051

Amounts reported for assets and liabilities for governmental activities in the statement of net assets are different from amounts reported in governmental funds because:

Capital assets: In governmental funds, only current assets are reported. In the statement of net assets, all assets are reported, including capital assets and accumulated depreciation.

Capital assets relating to governmental activities, at historical cost:	68,938,294	
Accumulated depreciation:	(23,257,642)	
Net:		45,680,652

Unamortized costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, debt issue costs are amortized over the life of the debt. Unamortized debt issue costs included in prepaid expense on the statement of net assets are: 5,753

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is not recognized until the period in which it matures and is paid. In the government-wide statement of activities, it is recognized in the period that it is incurred. The additional liability for unamatured interest owing at the end of the period was: (294,099)

Deferred recognition of earned but unavailable revenues: In governmental funds, revenue is recognized only to the extent that it is "available," meaning it will be collected soon enough after the end of the period to finance expenditures of that period. Receivables for revenues that are earned but unavailable are deferred until the period in which the revenues become available. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of unavailable revenues that were deferred as a liability in governmental funds, but are recognized in the government-wide statements, is: -

Long-term liabilities: In governmental funds, only current liabilities are reported. In the statement of net assets, all liabilities, including long-term liabilities, are reported. Long-term liabilities relating to governmental activities consist of:

General obligation bonds payable	13,280,000	
State school building loans payable	-	
Net OPEB Obligation	2,468,510	
Compensated absences payable	102,434	
Certificates of participation payable	557,820	
Capital leases payable	10,799	
Lease revenue bonds payable	-	
Other general long-term debt	-	
Total:		(16,419,563)

Internal service funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to operate for the benefit of governmental activities, assets and liabilities of internal service funds are reported with governmental activities in the statement of net assets. Net assets for internal service funds are: -

Total net assets, governmental activities (minor differences may be due to rounding): 39,234,794

Functions	Program Revenues				Net (Expense) Revenue and Changes in Net Assets		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities							
Instruction	16,958,884	333,851	3,710,937	0	(12,914,096)		(12,914,096)
Instruction-related services:							
Instructional supervision and administration	171,416	0	161,957	0	(9,459)		(9,459)
Instructional library, media and technology	805,527	0	6,378	0	(799,149)		(799,149)
School site administration	2,679,104	7,887	174,121	0	(2,497,096)		(2,497,096)
Pupil services:							
Home-to-school transportation	1,296,758	0	827,218	0	(469,540)		(469,540)
Food services	605,972	0	349,605	0	(257,367)		(257,367)
All other pupil services	2,054,072	17,239	325,193	0	(1,711,640)		(1,711,640)
General administration:							
Centralized data processing	888,222	12,370	7,426	0	(868,426)		(868,426)
All other general administration	1,550,287	34,244	183,073	0	(1,332,970)		(1,332,970)
Plant services	3,935,772	7,226	36,224	0	(3,892,322)		(3,892,322)
Ancillary services	1,428,645	0	4,911	0	(1,423,734)		(1,423,734)
Community services	12,390	6,638	1,474	0	(4,278)		(4,278)
Enterprise activities	0	0	0	0	0		0
Interest on long-term debt	544,421				(544,421)		(544,421)
Other outgo	16,854	45,501	24,595	0	53,242		53,242
Depreciation (unallocated)*	0				0		0
Business-type activities							
Instruction	0	0	0	0		0	0
Instruction-related services:							
Instructional supervision and administration	0	0	0	0		0	0
Instructional library, media and technology	0	0	0	0		0	0
School site administration	0	0	0	0		0	0
Pupil services:							
Home-to-school transportation	0	0	0	0		0	0
Food services	0	0	0	0		0	0
All other pupil services	0	0	0	0		0	0
General administration:							
Centralized data processing	0	0	0	0		0	0
All other general administration	0	0	0	0		0	0
Plant services	0	0	0	0		0	0
Ancillary services	0	0	0	0		0	0
Community services	0	0	0	0		0	0
Enterprise activities	0	0	0	0		0	0
Interest on long-term debt	0					0	0
Other outgo	0	0	0	0		0	0
Total expenses	32,949,324	464,956	5,813,112	0	(26,671,256)	0	(26,671,256)
General revenues:							
Taxes and subventions:							
Taxes levied for general purposes					19,648,436	0	19,648,436
Taxes levied for debt service					851,400	0	851,400
Taxes levied for other specific purposes					63,091	0	63,091
Federal and state aid not restricted to specific purposes					3,840,361	0	3,840,361
Interest and investment earnings					53,922	0	53,922
Interagency revenues					324,874	0	324,874
Miscellaneous					1,215,511	0	1,215,511
Special and extraordinary items					0	0	0
Internal transfers					0	0	0
Total general revenues, special and extraordinary items, and transfers					25,997,595	0	25,997,595
					Change in net assets	0	(673,661)
Net assets beginning					39,908,455	0	39,908,455
Net assets ending					39,234,794	0	39,234,794

*This amount excludes depreciation that is included in the direct expenses of various programs.

Total change in fund balances, governmental funds: (1,138,901)

Amounts reported for governmental activities in the statement of activities are different from amounts reported in governmental funds because:

Capital outlay: In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the statement of activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. The difference between capital outlay expenditures and depreciation expense for the period is:

Expenditures for capital outlay:	907,592	
Depreciation expense:	(1,841,691)	
Net:		(934,099)

Debt service: In governmental funds, repayments of long-term debt are reported as expenditures. In the government-wide statements, repayments of long-term debt are reported as reductions of liabilities. Expenditures for repayment of the principal portion of long-term debt were: 389,992

Debt proceeds: In governmental funds, proceeds from debt are recognized as Other Financing Sources. In the government-wide statements, proceeds from debt are reported as increases to liabilities. Amounts recognized in governmental funds as proceeds from debt, net of issue premium or discount, were: -

Debt issue costs: In governmental funds, debt issue costs are recognized as expenditures in the period they are incurred. In the government-wide statements, issue costs are amortized over the life of the debt. The difference between debt issue costs recognized in the current period and issue costs amortized for the period is:

Issue costs incurred during the period:	-	
Issue costs amortized for the period:	-	
Net:		-

Donated capital assets: In governmental funds, donated capital assets are not reported because they do not affect current financial resources. In the government-wide statements, donated capital assets are reported as revenue and as increases to capital assets, at their fair market value on the date of donation. The fair market value of capital assets donated was: -

Gain or loss from disposal of capital assets: In governmental funds, the entire proceeds from disposal of capital assets are reported as revenue. In the statement of activities, only the resulting gain or loss is reported. The difference between the proceeds from disposal of capital assets and the resulting gain or loss is: -

Earned but unavailable revenues: In governmental funds, revenues are recognized only to the extent that they are "available," meaning they will be collected soon enough after the end of the period to finance expenditures of that period. In the government-wide statements, revenue is recognized when earned, regardless of availability. The amount of earned but unavailable revenues relating to the current period, less revenues that became available in the current period but related to a prior period, is: -

Unmatured interest on long-term debt: In governmental funds, interest on long-term debt is recognized in the period that it becomes due. In the government-wide statement of activities, it is recognized in the period that it is incurred. Unmatured interest owing at the end of the period, less matured interest paid during the period but owing from the prior period, was: 2,824

Compensated absences: In governmental funds, compensated absences are measured by the amounts paid during the period. In the statement of activities, compensated absences are measured by the amounts earned. The difference between compensated absences paid and compensated absences earned was: 2,807

Other expenditures relating to prior periods: Certain expenditures recognized in governmental funds relate to prior periods. Typical examples, in addition to compensated absences and interest on long-term debt, are payments on structured legal settlements or retirement incentives paid over time. These expenditures are recognized in the government-wide statement of activities in the period in which the obligations are first incurred, so they must not be recognized again in the current period. Expenditures relating to prior periods (described below) were: -

Postemployment benefits other than pensions (OPEB): In governmental funds, OPEB costs are recognized when employer contributions are made. In the statement of activities, OPEB costs are recognized on the accrual basis. This year, the difference between OPEB costs and actual employer contributions was: 997,963

Other liabilities not normally liquidated with current financial resources: In the government-wide statements, expenses must be accrued in connection with any liabilities incurred during the period that are not expected to be liquidated with current financial resources, in addition to compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements. This year, expenses incurred for such obligations were: -

Cost write-off for canceled capital projects: If a planned capital project is canceled and will not be completed, costs previously capitalized as Work in Progress must be written off to expense. Costs written off for canceled projects were: -

Amortization of debt issue premium or discount: In governmental funds, if debt is issued at a premium or at a discount, the premium or discount is recognized as an Other Financing Source or an Other Financing Use in the period it is incurred. In the government-wide statements, the premium or discount is amortized as interest over the life of the debt. Amortization of premium or discount for the period is: 5,753

Internal Service Funds: Internal service funds are used to conduct certain activities for which costs are charged to other funds on a full cost-recovery basis. Because internal service funds are presumed to benefit governmental activities, internal service activities are reported as governmental in the statement of activities. The net increase or decrease in internal service funds was: -

Change in net assets of governmental activities (minor differences may be due to rounding): (673,661)

220

Resource	Function	Object	Fund 01 General Fund	Fund 09 Charter Schools Special Revenue Fund	Fund 11 Adult Education Fund	Fund 13 Cafeteria Special Revenue Fund	Fund 14 Deferred Maintenance Fund	Fund 17 Special Reserve Fund for Other Than Capital Outlay Projects	Fund 20 Special Reserve Fund for Postemployment Benefits
Assets									
Funds 01-57, except where indicated									
Cash		9110-9140	4,897,656.53	1,266.33	34,114.34	84,345.96	503,522.90	582,071.68	774,147.78
Investments		9150	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Receivables		9200-9290	4,212,465.16	0.00	180,078.26	56,570.28	0.00	0.00	0.00
Due from Other Funds		9310	167,831.56	0.00	0.00	17,754.92	0.00	0.00	0.00
Stores		9320	0.00	0.00	0.00	4,242.73	0.00	0.00	0.00
Prepays		9330	45,521.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Land		9410							
Land Improvements		9420							
Accumulated Depreciation - Land Improvements		9425							
Buildings		9430							
Accumulated Depreciation - Buildings		9435							
Equipment		9440							
Accumulated Depreciation - Equipment		9445							
Work in Progress		9450							
Liabilities									
Accounts Payable and Other Current Liabilities		9500-9599	2,445,238.03	1,246.14	8,530.79	24,109.59	86,753.82	0.00	0.00
Due to Other Funds		9610	113,108.84	0.00	10,290.43	129,039.38	0.00	0.00	30,876.71
Current Loans		9640	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenue		9650	80,530.26	0.00	0.00	0.00	0.00	0.00	0.00
General Obligation Bonds Payable		9661							
State School Building Loan Payable		9662							
Net OPEB Obligation		9664							
Compensated Absences Payable		9665							
COPs Payable		9666							
Capital Leases Payable		9667							
Lease Revenue Bonds Payable		9668							
Other General Long-Term Debt		9669							
Fund Balance / Net Assets		979Z	6,684,597.12	20.19	195,371.38	11,764.92	416,769.08	582,071.68	743,271.07

221

Resource	Function	Object	Fund 21		Fund 25		Fund 35		Fund 40		Fund 51		Total Governmental Funds	Capital Assets and Long-Term Liabilities
			Building Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund							
Assets														
		Funds 01-57, except where indicated												
Cash		9110-9140	32,559.86	391,053.12	145,141.71	297,143.77	696,421.72	8,439,446						
Investments		9150	0.00	0.00	0.00	0.00	0.00	0						
Receivables		9200-9290	0.00	9,665.64	0.00	5,000.00	0.00	4,465,779						
Due from Other Funds		9310	0.00	0.00	81,362.00	97,728.88	0.00	364,677						
Stores		9320	0.00	0.00	0.00	0.00	0.00	4,243						
Prepays		9330	0.00	0.00	0.00	0.00	0.00	0						
Other Current Assets		9340	0.00	0.00	0.00	0.00	0.00	45,521						
Land		9410						0						1,203,396
Land Improvements		9420												2,922,366
Accumulated Depreciation - Land Improvements		9425												(1,371,384)
Buildings		9430												60,403,024
Accumulated Depreciation - Buildings		9435												(18,446,843)
Equipment		9440												2,078,541
Accumulated Depreciation - Equipment		9445												(1,597,724)
Work in Progress		9450												1,423,375
Liabilities														
Accounts Payable and Other Current Liabilities		9500-9599												
Due to Other Funds		9620	0.00	42,006.03	3,426.86	1,096.41	0.00	2,612,408						
Current Loans		9610	0.00	0.00	0.00	81,362.00	0.00	364,677						
Deferred Revenue		9640	0.00	0.00	0.00	0.00	0.00	0						
General Obligation Bonds Payable		9650	0.00	0.00	0.00	0.00	0.00	80,630						
State School Building Loan Payable		9651												13,658,701
Net OPEB Obligation		9662												0
Compensated Absences Payable		9664												3,466,473
COPs Payable		9665												105,241
Capital Leases Payable		9666												762,012
Lease Revenue Bonds Payable		9667												21,569
Other General Long-Term Debt		9668												0
		9669												0
Fund Balance / Net Assets		979Z	32,559.86	358,712.73	223,076.65	317,414.24	696,421.72	10,262,051						28,600,725

222

	Resource	Function	Object	Total Governmental Funds, Capital Assets and Long-Term Liabilities
Assets	Funds 01-57, except where indicated			
Cash			9110-9140	8,439,446
Investments			9150	0
Receivables			9200-9290	4,465,779
Due from Other Funds			9310	384,677
Stores			9320	4,243
Prepays			9330	45,521
Other Current Assets			9340	0
Land			9410	1,203,396
Land Improvements			9420	2,922,366
Accumulated Depreciation - Land Improvements			9425	(1,371,384)
Buildings			9430	60,403,024
Accumulated Depreciation - Buildings			9435	(18,446,843)
Equipment			9440	2,078,541
Accumulated Depreciation - Equipment			9445	(1,587,724)
Work in Progress			9450	1,423,375
Liabilities				
Accounts Payable and Other Current Liabilities			9500-9599,	2,612,408
Due to Other Funds			9610	364,677
Current Loans			9640	0
Deferred Revenue			9650	80,530
General Obligation Bonds Payable			9661	13,658,701
State School Building Loan Payable			9662	0
Net OPEB Obligation			9664	3,466,473
Compensated Absences Payable			9665	105,241
COPs Payable			9666	762,012
Capital Leases Payable			9667	21,599
Lease Revenue Bonds Payable			9668	0
Other General Long-Term Debt			9669	0
Fund Balance / Net Assets			979Z	38,862,776

	Resource	Function	Object	Fund 01		Fund 09		Fund 11		Fund 13		Fund 14		Fund 17		Fund 20	
				General Fund	Charter Schools Special Revenue Fund	Adult Education Fund	Cafeteria Special Revenue Fund	Deferred Maintenance Fund	Special Reserve Fund for Other Than Capital Outlay Projects	Special Reserve Fund for Postemployment Benefits							
General Revenues																	
Taxes and Subventions:																	
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	19,648,436.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8623	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8092, 8096, 8100-8544, 8546-8560, 8587-8590	3,357,568.07	0.00	341,590.00	0.00	141,203.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interest and Investment Earnings	0000-1999		8660-8662	34,141.37	0.00	1,228.29	401.02	1,895.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,490.49
Interagency Revenues	0000-1999		8677, 8780-8799	324,873.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8696, 8700-8710	737,400.83	71,655.85	11,155.56	256,725.13	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Program Revenues																	
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8696, 8700-8710	464,955.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	5,341,900.11	0.00	96,588.00	366,385.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Capital Grants and Contributions	6200		8545, 8545, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Expenditures																	
Instruction	1000-1999		1000-1999	16,243,672.38	18,403.02	162,200.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instruction - Related Services:																	
Instructional Supervision and Administration	2000-2999, except 2420, 2700		1000-7999	167,721.71	0.00	3,693.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Instructional Library, Media and Technology	2420		1000-7999	612,583.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
School Site Administration	2700		1000-7999	2,564,505.55	51,539.64	103,246.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 21			Fund 25			Fund 35			Fund 40			Fund 51			Total Governmental Funds	Capital Assets and Long-Term Liabilities		
				Building Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund	Total Governmental Funds	Capital Assets and Long-Term Liabilities												
General Revenues																						
Taxes and Subventions:																						
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,648,436		
Taxes Levied for Debt Service	0000-9999		8571-8572, 8510-8514	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	851,399.98		
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	63,091.39		
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8082, 8096, 8100-8544, 8546-8560, 8587-8590	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,840,361	
Interest and Investment Earnings	0000-1999		8660-8662	228.94	2,416.31	1,847.31	2,040.81	1,927.91	53,922													
Interagency Revenues	0000-1999		8677, 8780-8789	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324,874	
Miscellaneous	0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	0.00	138,573.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,215,511	
Program Revenues																						
Charges for Services	2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	464,956
Operating Grants and Contributions	6200, 7710		8290, 8587, 8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,813,112	
Capital Grants and Contributions	6200		8545, 8545, 8660-8662	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
Expenditures																						
Instruction	1000-1999	1000-1999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,424,276	
Instruction - Related Services:																						
Instructional Supervision and Administration	2000-2999, except 2420, 2700	2000-2999, except 2420, 2700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	171,416
Instructional Library, Media and Technology	2420	1000-7999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	612,584	
School Site Administration	2700	1000-7999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,719,291	

	Resource	Function	Object	Total Governmental Funds, Capital Assets and Long-Term Liabilities
General Revenues				
Taxes and Subventions:				
Taxes Levied for General Purposes	0000-9999		8020-8079, 8097	19,648,436
Taxes Levied for Debt Service	0000-9999		8571-8572, 8610-8614	851,400
Taxes Levied for Other Specific Purposes	0000-9999		8575-8576, 8615-8629	63,091
Federal and State Aid Not Restricted to Specific Purposes	0000-1999		8010-8019, 8082, 8096, 8100-8544, 8546-8560, 8587-8590	3,840,361
Interest and Investment Earnings	0000-1999		8660-8662	53,922
Interagency Revenues	0000-1999		8677, 8780-8799	324,874
Miscellaneous	0000-1999		8081-8089, 8631-8639, 8663-8676, 8678-8710	1,215,511
Program Revenues				
Charges for Services	2000-9999		8081-8089, 8631-8639, 8663-8699, 8700-8710	464,956
	6200, 7710		8290, 8587, 8699	
			8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699	
Operating Grants and Contributions	7711-9999		8780-8799	5,813,112
	0000-7709, 7711-9999		8545	
	7710		8545, 8660-8662	
Capital Grants and Contributions	6200		8590, 8660-8662	0
Expenditures				
Instruction		1000-1999	1000-7999	16,424,276
Instruction - Related Services:				
Instructional Supervision and Administration		2000-2999, except 2420, 2700	1000-7999	171,416
Instructional Library, Media and Technology		2420	1000-7999	612,584
School Site Administration		2700	1000-7999	2,719,291

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Fund Consolidation

	Fund 01		Fund 09	Fund 11	Fund 13	Fund 14	Fund 17	Fund 20
	General Fund	Charter Schools Special Revenue Fund						
	Resource	Function	Object					
Pupil Services:								
Home-To-School Transportation		3600	1000-7999	1,296,757.74	0.00	0.00	0.00	0.00
Food Services		3700	1000-7999	1,365.34	0.00	594,915.89	0.00	0.00
All Other Pupil Services		3000-3999 except 3600, 3700	1000-7999	2,051,163.10	0.00	0.00	0.00	0.00
General Administration:								
Centralized Data Processing		7700	1000-7999	965,226.82	0.00	0.00	0.00	0.00
All Other General Administration		7100-7699	1000-7999	1,505,791.92	1,693.00	28,987.13	0.00	0.00
Plant Services		8000-8999, except 8500	1000-7999	3,721,569.49	0.00	8,982.84	113,366.02	0.00
Facility Acquisition and Construction		8500	1000-7999	11,463.34	0.00	0.00	172,736.73	0.00
Ancillary Services		4000-4999	1000-7999	1,352,329.32	0.00	0.00	0.00	0.00
Community Services		5000-5999	1000-7999	12,390.00	0.00	0.00	0.00	0.00
Enterprise Activities		6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00
Other Outgo:								
Transfers Between Agencies		9200	7110-7299	16,853.83	0.00	0.00	0.00	0.00
Debt Service - Principal		9100, 9101	7431-7439, except 7434 and 7438	0.00	0.00	0.00	0.00	0.00
Debt Service - Interest		9100, 9102	7434, 7438	0.00	0.00	0.00	0.00	0.00
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5600, 7699	0.00	0.00	0.00	0.00	0.00
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, and 5600	0.00	0.00	0.00	0.00	0.00
Depreciation (Unallocated)		0000	6900	0.00	0.00	0.00	0.00	0.00
Other Financing Sources and Uses								
Interfund Transfers In			8910-8929	283,950.84	0.00	15,379.96	141,695.00	109,000.00
Interfund Transfers Out		9300	7600-7629	450,002.84	0.00	6,006.00	0.00	123,950.84
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources			8961-8965, 8979	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses		9200	7651-7699	0.00	0.00	0.00	0.00	0.00

	Resource	Function	Object	Fund 21		Fund 25	Fund 35	Fund 40	Fund 51	Total Governmental Funds	Capital Assets and Long-Term Liabilities
				Building Fund	Capital Facilities Fund	County School Facilities Fund	Special Reserve Fund for Capital Outlay Projects	Bond Interest and Redemption Fund			
Pupil Services:											
Home-To-School Transportation	3600	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,296,758	
Food Services	3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	596,281	
All Other Pupil Services	3000-3999, except 3600, 3700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,051,163	
General Administration:											
Centralized Data Processing	7700	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	966,227	
All Other General Administration	7100-7699, except 8500	1000-7999	0.00	11,774.47	0.00	0.00	0.00	0.00	0.00	1,558,637	
Plant Services	8000-8999, except 8500	1000-7999	9,968.08	0.00	0.00	0.00	0.00	12,882.00	0.00	3,877,375	
Facility Acquisition and Construction	8500	1000-7999	0.00	0.00	0.00	390,264.68	0.00	241,628.62	0.00	816,093	
Ancillary Services	4000-4999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,352,329	
Community Services	5000-5999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,390	
Enterprise Activities	6000-6999	1000-7999	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
Other Outgo:											
Transfers Between Agencies	9200	7110-7299	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,854	
		7431-7439, except 7434 and 7438	0.00	2,14,991.75	0.00	0.00	0.00	0.00	0.00	389,992	
Debt Service - Principal	9100, 9101		0.00	0.00	0.00	0.00	0.00	0.00	175,000.00	0	
Debt Service - Interest	9100, 9102	7434, 7438	0.00	36,291.91	0.00	0.00	0.00	0.00	515,706.05	552,998	
Debt Service - Issuance Costs and Discounts	9100, 9103	5400, 5450, 5800, 7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
All Other Outgo	9100-9300	1000-6999, except 5400, 5450, and 5900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
Depreciation (Unallocated)	0000	6900	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
Other Financing Sources and Uses											
Interfund Transfers In											
Interfund Transfers Out	9300	8910-8929	0.00	0.00	0.00	81,362.00	0.00	190,728.88	0.00	822,118	
		7500-7629	0.00	0.00	0.00	0.00	0.00	81,362.00	0.00	822,118	
Proceeds from Long-Term Debt		8931-8951, 8971-8973	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
Proceeds from Sale or Lease-Purchase of Land and Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
All Other Financing Sources		8961-8965, 8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	
All Other Financing Uses	9200	7651-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0	

	Resource		Function	Object	Total Governmental Funds, Capital Assets and Long-Term Liabilities
Pupil Services:					
Home-To-School Transportation		3600		1000-7999	1,296,758
Food Services		3700		1000-7999	596,281
All Other Pupil Services		3000-3999, except 3600, 3700		1000-7999	2,051,163
General Administration:					
Centralized Data Processing		7700		1000-7999	966,227
All Other General Administration		7100-7699		1000-7999	1,558,537
Plant Services		8000-8999, except 8500		1000-7999	3,877,375
Facility Acquisition and Construction		8500		1000-7999	816,093
Ancillary Services		4000-4999		1000-7999	1,352,329
Community Services		5000-5999		1000-7999	12,390
Enterprise Activities		6000-6999		1000-7999	0
Other Outgo:					
Transfers Between Agencies		9200		7110-7299	16,854
Debt Service - Principal		9100, 9101		7431-7439, except 7434 and 7438	369,982
Debt Service - Interest		9100, 9102		7434, 7438	552,966
Debt Service - Issuance Costs and Discounts		9100, 9103		5400, 5450, 5800, 7699	0
All Other Outgo		9100-9300		1000-6999, except 5400, 5450, and 5800	0
Depreciation (Unallocated)		0000		6900	0
Other Financing Sources and Uses					
Interfund Transfers In				8910-8929	822,118
Interfund Transfers Out		9300		7600-7629	822,118
Proceeds from Long-Term Debt				8931-8951, 8971-8973	0
Proceeds from Sale or Lease-Purchase of Land and Buildings				8953	0
All Other Financing Sources				8961-8965, 8979	0
All Other Financing Uses		9200		7651-7699	0

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
					Entry Amounts	Entry Numbers			
Assets			Funds 01-57, except where indicated						
Cash			9110-9140	8,439,446	0	CE014			8,439,446
Investments			9150	0	0	CE014			0
Receivables			9200-9290	4,465,779	0	CE014, CE018			4,465,779
Due from Other Funds			9310	364,677	(364,677)	CE014, CE018, CE020			0
Stores			9320	4,243	0	CE014			4,243
Prepays			9330	45,521	5,753	CE003, CE013, CE014			51,274
Other Current Assets			9340	0	0	CE014			0
Land			9410	1,203,396	0	CE001, CE004, CE005, CE011, CE014			1,203,396
Land Improvements			9420	2,922,366	60,135	CE001, CE004, CE005, CE011, CE014			2,982,502
Accumulated Depreciation - Land Improvements			9425	(1,371,384)	(110,497)	CE005, CE012, CE014			(1,481,881)
Buildings			9430	60,403,024	1,994,590	CE001, CE004, CE005, CE011, CE014			62,397,614
Accumulated Depreciation - Buildings			9435	(18,446,843)	(1,641,546)	CE005, CE012, CE014			(20,088,389)
Equipment			9440	2,078,541	117,416	CE001, CE004, CE005, CE011, CE014			2,195,957
Accumulated Depreciation - Equipment			9445	(1,597,724)	(89,648)	CE005, CE012, CE014			(1,687,372)
Work in Progress			9450	1,423,375	(1,264,550)	CE001, CE004, CE005, CE011, CE014			158,825
Liabilities									
Accounts Payable and Other Current Liabilities			9500-9599, 9620	2,612,408	294,099	CE008, CE014, CE018			2,906,507
Due to Other Funds			9610	364,677	(364,677)	CE014, CE018, CE020			0
Current Loans			9640	0					0
Deferred Revenue			9650	80,530	0	CE006, CE007, CE014			80,530
General Obligation Bonds Payable			9661	13,658,701	(175,000)	CE002, CE003, CE008, CE013			13,280,000
Slate School Building Loan Payable			9662	0	0	CE002, CE003, CE013			0
Net OPEB Obligation			9664	3,466,473	(997,963)	CE014, CE021			2,468,510
Compensated Absences Payable			9665	105,241	(2,807)	CE009, CE014			102,434
COPs Payable			9666	762,012	(204,192)	CE002, CE003, CE013, CE014			557,820
Capital Leases Payable			9667	21,599	(10,800)	CE002, CE003, CE013, CE014			10,799
Lease Revenue Bonds Payable			9668	0	0	CE002, CE003, CE013, CE014			0
Other General Long-Term Debt			9669	0	0	CE002, CE003, CE010, CE013, CE014, CE022			0
Fund Balance / Net Assets			979Z	38,862,776	168,317				39,234,794
									203,701

230

Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
				Entry Amounts	Entry Numbers			
General Revenues								
Taxes and Subventions:								
0000-9999		8020-8079, 8037	19,648,436				19,648,436	
0000-9999		8571-8572, 8610-8614	851,400				851,400	
0000-9999		8575-8576, 8615-8629	63,091				63,091	
0000-1999		8010-8019, 8032, 8096, 8100-8544, 8546-8560, 8587-8590	3,840,361		CE006, CE007, CE010, CE022		3,840,361	
0000-1999		8660-8662	53,922		CE006, CE007, CE016, CE010, CE016, CE017, CE022		53,922	
0000-1999		8677, 8780-8789	324,874		CE004, CE005, CE006, CE007, CE010, CE016, CE022		324,874	
0000-1999		8081-8089, 8631-8659, 8663-8676, 8678-8710	1,215,511				1,215,511	
Program Revenues								
2000-9999		8081-8089, 8631-8659, 8663-8698, 8700-8710	464,956		CE005, CE010, CE016, CE022		464,956	
6200, 7710		8290, 8587, 8699						
2000-6199, 6201-7709, 7711-9999		8010-8019, 8100-8544, 8546-8560, 8587-8590, 8660-8662, 8699, 8780-8799	5,813,112		CE004, CE006, CE007, CE010, CE016, CE017, CE022		5,813,112	
0000-7709, 7711-9999		8545						
7710		8545, 8660-8662						
6200		8590, 8660-8662	0		0 CE010, CE022		0	
Expenditures								
	1000-1999	1000-7999	16,424,276	534,608	CE001, CE009, CE010, CE012, CE015, CE021, CE022		16,958,884	
	2000-2999, except 2420, 2700	1000-7999	171,416	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		171,416	
	2420	1000-7999	612,584	192,943	CE001, CE009, CE010, CE012, CE015, CE021, CE022		805,527	
	2700	1000-7999	2,719,291	(40,187)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,679,104	
	3600	1000-7999	1,296,758	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,296,758	
	3700	1000-7999	596,281	10,691	CE001, CE009, CE010, CE012, CE015, CE021, CE022		606,972	

	Resource	Function	Object	Governmental Funds, Capital Assets and Long-Term Liabilities	Conversion Entries		Other Worksheet Adjustments *	Statement of Activities	Statement of Net Assets
					Entry Amounts	Entry Numbers			
All Other Pupil Services General Administration:		3000-3999, except 3600, 3700	1000-7999	2,051,163	2,909	CE001, CE009, CE010, CE012, CE015, CE021, CE022		2,054,072	
Centralized Data Processing		7700	1000-7999	966,227	(78,005)	CE001, CE009, CE010, CE012, CE015, CE021, CE022		888,222	
All Other General Administration		7100-7699	1000-7999	1,558,537	(8,250)	CE001, CE005, CE009, CE010, CE011, CE012, CE015, CE021, CE022		1,550,287	
Plant Services		8000-8999, except 8500	1000-7999	3,877,375	58,397	CE001, CE009, CE010, CE012, CE015, CE021, CE022		3,935,772	
Facility Acquisition and Construction		8500	1000-7999	816,093	(816,093)	CE001			
Ancillary Services		4000-4999	1000-7999	1,352,329	76,316	CE001, CE009, CE010, CE012, CE015, CE021, CE022		1,428,645	
Community Services		5000-5999	1000-7999	12,390	0	CE001, CE009, CE010, CE012, CE015, CE021, CE022		12,390	
Enterprise Activities		6000-6999	1000-7999	0	0	CE001, CE009, CE010, CE012, CE015, CE016, CE021, CE022		0	
Other Outgo:									
Transfers Between Agencies		9200	7110-7299	16,854	0	CE016, CE017		16,854	
Debt Service - Principal		9100, 9101	7431-7439, except 7434, 7438	389,992	(389,992)	CE002, CE015			
Debt Service - Interest		9100, 9102	7434, 7438	552,998	(8,577)	CE008, CE010, CE013, CE015		544,421	
Debt Service - Issuance Costs and Discounts		9100, 9103	5400, 5450, 5800, 7699	0	0	CE003, CE013, CE015		0	
All Other Outgo		9100-9300	1000-6999, except 5400, 5450, 5800	0				0	
Depreciation (Unallocated)		0000	6900	0	0	CE012		0	
Other Financing Sources and Uses									
Interfund Transfers In			8910-8929	822,118	(822,118)	CE016, CE017, CE019		0	
Interfund Transfers Out		9300	7600-7629	822,118	(822,118)	CE016, CE017, CE019		0	
Proceeds from Long-Term Debt			8931-8951, 8971-8973	0	0	CE003			
Proceeds from Sale or Lease-Purchase of Land and Buildings			8953	0	0	CE005, CE006, CE007		0	
All Other Financing Sources			8961-8965, 8979	0	0	CE003, CE016		0	
All Other Financing Uses		9200	7651	0	0			0	

* The Other Worksheet Adjustments column is to allow the user to make any other entry, not provided for in the Conversion Entries 1 through 22. Generally, worksheet adjustments should not be necessary. See the SACS Software User Guide for additional guidelines.

Funds Resource	Program Revenues by Resource
01-57 9010 Other Restricted Local	464,956
Total Charges for Services (from fund consolidation worksheet)	
	464,956

Function:	Extracted expenditures by function, default identification of program revenues by function, and user adjustments											Total				
	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200		7700	8100	8500	9200
Expenditures by function	415,475	-	-	14,103	-	-	30,826	-	11,870	-	61,232	22,119	12,921	181,492	81,362	
Percentage of total	49.97294%	-	-	1.69630%	-	-	3.70772%	-	1.42771%	-	7.36493%	2.86045%	1.55413%	21.92966%	9.78614%	
Default revenue by function	232,352	-	-	7,887	-	-	17,239	-	6,638	-	34,244	12,370	7,226	101,499	45,501	
User adjustments	101,499	-	-	7,887	-	-	17,239	-	6,638	-	34,244	12,370	7,226	(101,499)	1	
Adjusted revenue by function	333,851	-	-	7,887	-	-	17,239	-	6,638	-	34,244	12,370	7,226	-	45,501	
Total Charges for Services (from fund consolidation worksheet)																
	333,851	-	-	7,887	-	-	17,239	-	6,638	-	34,244	12,370	7,226	-	45,501	
Subtotal of Charges for Services by function:																
	333,851	-	-	7,887	-	-	17,239	-	6,638	-	34,244	12,370	7,226	-	45,501	
User identification of conversion entities, adjustments, and rounding differences, by function:																
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Adjusted Charges for Services by function (address to conversion worksheet):																
	333,851	-	-	7,887	-	-	17,239	-	6,638	-	34,244	12,370	7,226	-	45,501	

Unaudited Actuals
2011-12 Unaudited Actuals
Conversion from Governmental Funds to Governmental Activities
Identification of Program Revenues by Function
Detail

	124,548	23,533	2,105	9,552	159,739
Adjusted revenue by function	124,548	23,533	2,105	9,552	159,739
Expenditures by function	1,087	-	-	69	1,156
Percentage of total	94.03114%	-	-	5.96686%	100.00000%
Default revenue by function	(1,553)	-	-	(96)	(1,652)
User adjustments	-	-	-	-	-
Adjusted revenue by function	(1,553)	-	-	(96)	(1,652)
Expenditures by function	-	-	-	-	-
Percentage of total	-	-	-	-	-
Default revenue by function	-	-	-	-	-
User adjustments	-	-	-	-	-
Adjusted revenue by function	-	-	-	-	-
Expenditures by function	-	-	349,605	16,781	366,386
Percentage of total	-	-	95.41985%	4.58014%	100.00000%
Default revenue by function	-	-	349,605	16,781	366,386
User adjustments	-	-	-	-	-
Adjusted revenue by function	-	-	349,605	16,781	366,386
Expenditures by function	-	-	290	-	290
Percentage of total	-	-	100.00000%	-	100.00000%
Default revenue by function	-	-	2,694	-	2,694
User adjustments	-	-	-	-	-
Adjusted revenue by function	-	-	2,694	-	2,694
Expenditures by function	41,999	1,639	-	2,077	45,715
Percentage of total	91.87135%	3.58226%	-	4.54337%	100.00001%
Default revenue by function	31,212	1,218	-	1,544	33,974
User adjustments	-	-	-	-	-
Adjusted revenue by function	31,212	1,218	-	1,544	33,974
Expenditures by function	37,473	-	-	-	37,473
Percentage of total	100.00000%	-	-	-	100.00000%
Default revenue by function	93,093	-	-	-	93,093
User adjustments	-	-	-	-	-
Adjusted revenue by function	93,093	-	-	-	93,093
Expenditures by function	2,090,338	4,117	144,269	4,546	2,453,913
Percentage of total	85.18387%	0.16777%	5.88322%	0.18526%	100.00001%
Default revenue by function	1,533,657	3,021	105,922	3,335	1,800,408
User adjustments	-	-	-	-	-
Adjusted revenue by function	1,533,657	3,021	105,922	3,335	1,800,408
Expenditures by function	116,643	747	-	7,466	124,856
Percentage of total	93.42202%	0.59829%	-	5.97989%	100.00000%
Default revenue by function	116,643	747	-	7,466	124,856
User adjustments	-	-	-	-	-
Adjusted revenue by function	116,643	747	-	7,466	124,856
Expenditures by function	31,287	-	-	-	31,287
Percentage of total	100.00000%	-	-	-	100.00000%
Default revenue by function	31,287	-	-	-	31,287
User adjustments	-	-	-	-	-
Adjusted revenue by function	31,287	-	-	-	31,287
Expenditures by function	97,598	35,213	-	3,984	136,795
Percentage of total	71.34617%	25.74144%	-	2.91239%	100.00000%
Default revenue by function	88,914	32,080	-	3,630	124,624
User adjustments	(1)	-	-	-	(1)
Adjusted revenue by function	88,913	32,080	-	3,630	124,623
Expenditures by function	61,458	-	15,162	4,873	81,493
Percentage of total	75.41507%	-	18.60528%	5.97956%	100.00000%
Default revenue by function	61,457	-	15,162	4,873	81,492
User adjustments	-	-	-	-	-
Adjusted revenue by function	61,457	-	15,162	4,873	81,492
Expenditures by function	-	859,640	-	55,309	924,949
Percentage of total	-	94.02032%	-	5.97958%	100.00000%
Default revenue by function	-	712,802	-	45,334	758,136
User adjustments	-	-	-	-	-
Adjusted revenue by function	-	712,802	-	45,334	758,136
Expenditures by function	-	406,463	-	25,212	431,675
Percentage of total	-	94.15949%	-	5.84051%	100.00000%
Default revenue by function	-	114,125	-	7,079	121,204

Capital Grants and Contributions: Governmental Activities																
Funds Resource	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7260	7700	8100	8500	9000	Total
Program Revenues by Resource																
Total Capital Grants & Contributions (from fund consolidation worksheet)																

Note: Extrated expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.

Subtotal of Capital Grants and Contributions by function:
User identification of conversion entries, adjustments, and rounding differences, by function:
Adjusted Capital Grants and Contributions by function (agrees to conversion worksheet):

Charges for Services: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues By Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
	Total Charges for Services																
		Adjusted Charges for Services by function															

Operating Grants and Contributions: Business-type Activities		Extracted expenditures by function, default identification of program revenues by function, and user adjustments															
Funds Resource	Program Revenues by Resource	1000	2100	2420	2700	3600	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total
Total Operating Grants & Contributions																	
Adjusted Operating Grants and Contributions by function:																	

Capital Grants and Contributions: Business-type Activities		Note: Extracted expenditures are not used as the basis for identification of Capital Grants and Contributions to functions. Capital Grants and Contributions are program revenues of the function that will utilize the asset.																	
Funds	Resource	Program Revenues by Resource	1000	2100	2420	2700	3500	3700	3900	4000	5000	6000	7200	7700	8100	8500	9000	Total	
Total Capital Grants & Contributions																			
Adjusted Capital Grants and Contributions by function:																			

Entry BB001 Capital Assets

To record beginning balances for capital assets and accumulated depreciation relating to general governmental activities.

Object	Debit	Credit	Account Description
9410	1,203,396		Land
9420	2,922,366		Land Improvements
9425		1,371,384	Accumulated Depreciation - Land Improvements
9430	60,403,024		Buildings
9435		18,446,843	Accumulated Depreciation - Buildings
9440	2,078,541		Equipment
9445		1,597,724	Accumulated Depreciation - Equipment
9450	1,423,375		Work In Progress
979Z	-	46,614,751	Fund Balance/Net Assets
Total	68,030,702	68,030,702	

Entry BB002 Long-Term Liabilities

To record the beginning balances of unmatured principal of long-term liabilities relating to general governmental activities, net of unamortized discount or premium, and deferred charges for debt issuance costs.

Object	Debit	Credit	Account Description
9330			Prepaid Expense
9661		13,658,701	General Obligation Bonds Payable
9662			State School Building Loan Payable
9664		3,466,473	Net OPEB Obligation
9665		105,241	Compensated Absences Payable
9666		762,012	COPs Payable
9667		21,599	Capital Leases Payable
9668			Lease Revenue Bonds Payable
9669			Other General Long-Term Debt
979Z	18,014,026	-	Fund Balance/Net Assets
Total	18,014,026	18,014,026	

Entry CE001 Capital Outlay Expenditures

To eliminate capital outlay expenditures made in governmental funds for acquisition or construction of capital assets, and instead report capital assets on the statement of net assets.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
[see extract]	1000	0	-	-	-	-	-	-	-	Instruction
[see extract]	2100	0	-	-	-	-	-	-	-	Instructional Supervision and Administration
[see extract]	2420	0	-	-	-	-	-	-	-	Instructional Library, Media and Technology
[see extract]	2700	0	-	-	-	-	-	-	-	School Site Administration
[see extract]	3600	0	-	-	-	-	-	-	-	Home-to-School Transportation
[see extract]	3700	0	-	-	-	-	-	-	-	Food Services
[see extract]	3900	0	-	-	-	-	-	-	-	All Other Pupil Services
[see extract]	4000	0	-	-	-	-	-	-	-	Ancillary Services
[see extract]	5000	0	-	-	-	-	-	-	-	Community Services
[see extract]	6000	0	-	-	-	-	-	-	-	Enterprise Activities
[see extract]	7200	0	-	-	-	-	-	-	-	All Other General Administration
[see extract]	7700	91,499	-	-	91,499	-	-	-	91,499	Centralized Data Processing
[see extract]	8100	0	-	-	-	-	-	-	-	Plant Services
[see extract]	8500	816,093	-	-	816,093	-	-	-	816,093	Facilities Acquisition and Construction
9410			60,137	-	-	60,137	-	-	-	Land
9420			-	-	-	60,136	-	-	60,136	Land Improvements
9430			730,039	-	-	158,824	-	-	574,215	Buildings
9440			117,417	-	-	1	-	-	117,416	Equipment
9450				-	-	158,825	-	-	158,825	Work in Progress
TOTALS			907,593	907,592	218,962	218,962	907,592	907,592	907,592	

Entry CE002 Debt Service Expenditures

To eliminate expenditures for debt service - principal, and instead reduce the related liabilities.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7432	9100	0	-	-	-	-	-	-	-	Debt Service, State School Building Repayment
7433	9100	0	-	-	-	-	-	-	-	Debt Service, Bond Redemptions
7435	9100	0	-	-	-	-	-	-	-	Debt Service, Repayment of State School Building Aid Funds - Proceeds From Bonds
7436	9100	0	-	-	-	-	-	-	-	Debt Service, Payments to Original District for Acquisition of Property
7439	9100	389,992	-	-	389,992	-	-	-	389,992	Debt Service, Other Debt Service - Principal
9661				-	-	175,000	-	-	175,000	General Obligation Bonds Payable
9662				-	-	204,192	-	-	204,192	State School Building Loan Payable
9666				-	-	10,800	-	-	10,800	COPS Payable
9667				-	-	-	-	-	-	Capital Leases Payable
9668				-	-	-	-	-	-	Lease Revenue Bonds Payable
9669				389,992	-	-	-	-	-	Other General Long-Term Debt
TOTALS			389,992	389,992	389,992	389,992	389,992	389,992	389,992	

Entry CE003 Debt Issuance

To eliminate other financing sources, other financing uses, and expenditures relating to the issuance of debt, and instead reflect long-term liabilities, net of discount or premium, and deferred charges for debt issuance costs.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
5400	9100	0	-	-	-	-	-	-	-	Debt Service, Insurance
5450	9100	0	-	-	-	-	-	-	-	Debt Service, Other Insurance
5800	9100	0	-	-	-	-	-	-	-	Debt Service, Professional/Consulting Services and Operating Expenditures
7699	9100	0	-	-	-	-	-	-	-	Debt Service, Other Financing Uses
8931		0	-	-	-	-	-	-	-	Emergency Apportionments
8951		0	-	-	-	-	-	-	-	Proceeds from Sale of Bonds
8961		0	-	-	-	-	-	-	-	County School Building Aid
8971		0	-	-	-	-	-	-	-	Proceeds from Certificates of Participation
8972		0	-	-	-	-	-	-	-	Proceeds from Capital Leases
8973		0	-	-	-	-	-	-	-	Proceeds from Lease Revenue Bonds
8979		0	-	-	-	-	-	-	-	All Other Financing Sources
9330										Prepaid Expense
9661										General Obligation Bonds Payable
9662										State School Building Loan Payable
9666										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669										Other General Long-Term Debt
TOTALS			0	0	0	0	0	0	0	0

Entry CE004 Donated and Contributed Capital Assets

To recognize donations or contributions of capital assets, not reported within governmental funds but reported in the government-wide statements, at market value on the date of donation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
9410										Land
9420										Land Improvements
9430										Buildings
9440										Equipment
9450										Work in Progress
TOTALS						0	0	0	0	0

Entry CE005 Disposal of Capital Assets

To report sales and disposals of capital assets and any resulting gain or loss.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
5800	7200								General Administration, Other Operating Expenditures
8631	(0000-1999)	0							Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)	0							Sale of Equipment and Supplies (Program Revenues)
8953		0							Proceeds from Sale/Lease Purchase of Land and Buildings
9410									Land
9420									Land Improvements
9425									Accumulated Depreciation - Land Improvements Buildings
9430									Accumulated Depreciation - Buildings
9435									Equipment
9440									Accumulated Depreciation - Equipment
9445									Work in Progress
9450									
TOTALS					0	0	0	0	

Entry CE006 Earned But Unavailable Revenues

To recognize revenues that were earned but not available, meaning they were not collectible soon enough following the end of the period to finance expenditures of the period, so were deferred in the governmental funds.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)								Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)								Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)								All Other State Revenue (General Revenues)
8590	(2000-9999)								All Other State Revenue (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8699	(0000-1999)								Local Revenues (General Revenues)
8699	(2000-9999)								Local Revenues (Program Revenues)
8953									Proceeds from Sale/Lease Purchase of Land and Buildings
9650									Deferred Revenue
TOTALS					0	0	0	0	

Entry CE007 Elimination of Revenues Relating to Prior Periods

To eliminate certain revenues and deferred revenues that were recognized in the government-wide statements in a prior period, but that were reported in governmental funds in the current period.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
8550	(0000-1999)									Mandated Cost Reimbursements (General Revenues)
8550	(2000-9999)									Mandated Cost Reimbursements (Program Revenues)
8590	(0000-1999)									All Other State Revenue (General Revenues)
8590	(2000-9999)									All Other State Revenue (Program Revenues)
8660	(0000-1999)									Interest (General Revenues)
8699	(0000-1999)									Local Revenues (General Revenues)
8699	(2000-9999)									Local Revenues (Program Revenues)
8953										Proceeds from Sale/Lease Purchase of Land and Buildings
9650										Deferred Revenue
979Z										Fund Balance/Net Assets
TOTALS						0	0	0	0	0

Entry CE008 Liability for Unmatured Interest on Long-Term Debt

In governmental funds, unmatured interest on long-term debt is recognized in the period when it is due. On the government-wide statements, unmatured interest on long-term debt is recognized when it is incurred.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
7434	9100					294,099		294,099		Debt Service, Bond Interest and Other Service Charges
7438	9100									Debt Service, Debt Service - Interest
9500							294,099		294,099	Accounts Payable
9661										General Obligation Bonds Payable
TOTALS						294,099	294,099	294,099	294,099	

Entry CE009 Liability for Compensated Absences

To adjust for the change in liabilities for compensated absences, not accrued in governmental funds because they are not normally expected to be liquidated with current financial resources.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000					450		450		Instruction
n/a	2100									Instructional Supervision and Administration
n/a	2420						2,478		2,478	Instructional Library, Media and Technology
n/a	2700					158				School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700						387			Food Services
n/a	3900					2,909			2,909	All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000						3,462		3,462	Community Services
n/a	6000									Enterprise Activities
n/a	7200					4,520			4,520	All Other General Administration
n/a	7700						288		288	Centralized Data Processing
n/a	8100						4,805			Plant Services
9665						2,807			2,807	Compensated Absences Payable
TOTALS						11,132	11,132	11,132	11,132	

Conversion from Governmental Funds to Governmental Activities Conversion Entry - Detail

Entry CE010 Expenditures Relating to Prior Periods

To eliminate expenditures in governmental funds relating to a prior period that were not recognized in the prior period because they did not involve the use of current financial resources. Typical examples are interest on long term debt that matured and was paid in the current period, payments on structured legal settlements or revenue repayment plans, and retirement incentives paid over time.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
7434	9100				296,923				Debt Service, Bond Interest and Other Charges
7438	9100						296,923		Debt Service, Debt Service - Interest
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669					296,923				Other General Long-Term Debt
979Z							296,923		Fund Balance/Net Assets
TOTALS					296,923		296,923		

Entry CE011 Adjustments to Work in Progress

To adjust the Work in Progress account for previously capitalized projects now completed, or to write off previously capitalized planning costs for canceled projects that will not be completed.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
9410	7200								All Other General Administration
9420									Land
9430					1,423,375				Land Improvements
9440									Buildings
9450									Equipment
								1,423,375	Work in Progress
TOTALS					1,423,375		1,423,375		

Entry CE012 Depreciation

To recognize the current year depreciation or permanent impairment of capital assets and adjust the related contra-asset accounts for accumulated depreciation.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
6900	1000			1,473,821				1,473,821		Instruction
6900	2100									Instructional Supervision and Administration
6900	2420			195,421				195,421		Instructional Library, Media and Technology
6900	2700			16,251				16,251		School Site Administration
6900	3600									Home-to-School Transportation
6900	3700			11,078				11,078		Food Services
6900	3900									All Other Pupil Services
6900	4000			79,778				79,778		Ancillary Services
6900	5000									Community Services
6900	6000									Enterprise Activities
6900	7200					12,770			12,770	All Other General Administration
6900	7700			13,206				13,206		Centralized Data Processing
6900	8100			64,906				64,906		Plant Services
6900	0000									Depreciation (Unallocated)
9425									110,497	Accumulated Depreciation - Land Improvements
9435									1,641,546	Accumulated Depreciation - Buildings
9445									89,648	Accumulated Depreciation - Equipment
TOTALS				1,854,461	1,854,461	1,854,461	1,854,461	1,854,461	1,854,461	

Entry CE013 Amortization

To recognize amortization of premiums, discounts, and deferred charges relating to long-term debt.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
6800	9100									Debt Service, Other Operating Expenditures
7434	9100								5,753	Debt Service, Bond Interest and Other Service Charges
7438	9100									Debt Service, Debt Service - Interest
9330										Prepaid Expense
9661									5,753	General Obligation Bonds Payable
9662										State School Building Loan Payable
9666										COPS Payable
9667										Capital Leases Payable
9668										Lease Revenue Bonds Payable
9669										Other General Long-Term Debt
TOTALS				5,753	5,753	5,753	5,753	5,753	5,753	

Entry CE014 Incorporation of Assets and Liabilities of Internal Service Funds

To incorporate assets and liabilities of internal service funds, which primarily serve governmental funds, with those of governmental funds for purposes of government-wide reporting.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
9110		0	-	-	-	-	-	-	-	Cash in County Treasury
9111		0	-	-	-	-	-	-	-	Fair Value Adjustment to Cash in County Treasury
9120		0	-	-	-	-	-	-	-	Cash in Banks
9130		0	-	-	-	-	-	-	-	Revolving Cash Account
9135		0	-	-	-	-	-	-	-	Cash with a Fiscal Agent/Trustee
9140		0	-	-	-	-	-	-	-	Cash Collections Awaiting Deposit
9150		0	-	-	-	-	-	-	-	Investments
9200		0	-	-	-	-	-	-	-	Accounts Receivable
9310		0	-	-	-	-	-	-	-	Due from Other Funds
9320		0	-	-	-	-	-	-	-	Stores
9330		0	-	-	-	-	-	-	-	Prepaid Expenditures (Expenses)
9340		0	-	-	-	-	-	-	-	Other Current Assets
9410		0	-	-	-	-	-	-	-	Land
9420		0	-	-	-	-	-	-	-	Land Improvements
9425		0	-	-	-	-	-	-	-	Accumulated Depreciation-Land Improvements
9430		0	-	-	-	-	-	-	-	Buildings
9435		0	-	-	-	-	-	-	-	Accumulated Depreciation-Buildings
9440		0	-	-	-	-	-	-	-	Equipment
9445		0	-	-	-	-	-	-	-	Accumulated Depreciation-Equipment
9450		0	-	-	-	-	-	-	-	Work in Progress
9500		0	-	-	-	-	-	-	-	Accounts Payable
9610		0	-	-	-	-	-	-	-	Due to Other Funds
9650		0	-	-	-	-	-	-	-	Deferred Revenue
9664		0	-	-	-	-	-	-	-	Net OPEB Obligation
9665		0	-	-	-	-	-	-	-	Compensated Absences Payable
9666		0	-	-	-	-	-	-	-	COP's Payable
9667		0	-	-	-	-	-	-	-	Capital Leases Payable
9668		0	-	-	-	-	-	-	-	Lease Revenue Bonds Payable
9669		0	-	-	-	-	-	-	-	Other General Long-Term Debt
979Z			-	-	-	-	-	-	-	Fund Balance/Net Assets
TOTALS			0	0	0	0	0	0	0	

Entry CE015 Elimination of Internal Service Funds Profit or Loss Generated Within the LEA

To eliminate net profit or loss in internal service funds resulting from internal activity within the LEA, using a "lookback" allocation to adjust the costs charged to governmental functions by the internal service fund.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000									Instruction
n/a	2100									Instructional Supervision and Administration
n/a	2420									Instructional Library, Media and Technology
n/a	2700									School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700									Food Services
n/a	3900									All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000									Community Services
n/a	6000									Enterprise Activities
n/a	7200									All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100									Plant Services
n/a	9101									Debt Service - Principal
n/a	9102									Debt Service - Interest
n/a	9103									Debt Service - Issuance Costs and Discounts
979Z										Fund Balance/Net Assets
TOTALS						0	0	0	0	0

Entry_CE016 Incorporation of Internal Service Fund External Activities and Interfund Transfers

To include that portion of internal service fund revenues, expenses and net profit generated by parties outside the LEA, and any interfund transfers within the LEA.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	6000								Enterprise Activities
n/a	9200								Transfers Between Agencies
7619	9300	0							Interfund Transfers, Other Authorized Transfers Out
8631	(0000-1999)								Sale of Equipment and Supplies (General Revenues)
8631	(2000-9999)								Sale of Equipment and Supplies (Program Revenues)
8639	(0000-1999)								All Other Sales (General Revenues)
8639	(2000-9999)								All Other Sales (Program Revenues)
8660	(0000-1999)								Interest (General Revenues)
8660	(2000-9999)								Interest (Program Revenues)
8662	(0000-1999)								Net Increase (Decrease) in the Fair Value of Investments (General Revenues)
8662	(2000-9999)								Net Increase (Decrease) in the Fair Value of Investments (Program Revenues)
8688	(0000-1999)								Fees and Contracts (General Revenues)
8688	(2000-9999)								Fees and Contracts (Program Revenues)
8699	(0000-1999)								Other Local Revenue (General Revenues)
8699	(2000-9999)								Other Local Revenue (Program Revenues)
8799	(0000-1999)								Other Transfers In from All Others (General Revenues)
8799	(2000-9999)								Other Transfers In from All Others (Program Revenues)
8919		0							Interfund Transfers, Other Authorized Transfers In
8965									Transfers From Funds of Lapsed/Reorganized Districts
979Z									Fund Balance/Net Assets
TOTALS					0	0	0	0	0

Entry CE017 Reclassification of Interfund Transfers Involving Fiduciary Funds

To reclassify interfund transfers involving fiduciary funds as transactions with external parties, rather than internal transactions.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	269,000	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)		-	-			-	-	Other Transfers in from All Others (General Revenues)
8799	(2000-9999)		-	-			-	-	Other Transfers in from All Others (Program Revenues)
8919		269,000	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers in from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers in from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7299	9200						-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0					-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799	(0000-1999)						-	-	Other Transfers in from All Others (General Revenues)
8799	(2000-9999)						-	-	Other Transfers in from All Others (Program Revenues)
8919		0					-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7299	9200		-	-			-	-	Transfers Between Agencies, All Other Transfers to All Others
7619	9300	0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8799			-	-			-	-	Other Transfers in from All Others
8919		0	-	-			-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			0	0	0	0	0	0	0

Entry CE018 **Reclassification of Interfund Balances Involving Fiduciary Funds**

To reclassify Interfund balances involving fiduciary funds as balances due to or due from external parties, rather than internal transactions.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
9200		-	-	-	-	-	-	-	Accounts Receivable
9310		364,677	-	-	-	-	-	-	Due from Other Funds
9500		-	-	-	-	-	-	-	Accounts Payable
9610		364,677	-	-	-	-	-	-	Due to Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)									
9200		-	-	-	-	-	-	-	Accounts Receivable
9310		0	-	-	-	-	-	-	Due from Other Funds
9500		-	-	-	-	-	-	-	Accounts Payable
9610		0	-	-	-	-	-	-	Due to Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)									
9200		-	-	-	-	-	-	-	Accounts Receivable
9310		0	-	-	-	-	-	-	Due from Other Funds
9500		-	-	-	-	-	-	-	Accounts Payable
9610		0	-	-	-	-	-	-	Due to Other Funds
Fiduciary Funds (Funds 71-95)									
9200		-	-	-	-	-	-	-	Accounts Receivable
9310		0	-	-	-	-	-	-	Due from Other Funds
9500		-	-	-	-	-	-	-	Accounts Payable
9610		0	-	-	-	-	-	-	Due to Other Funds
TOTALS			0	0	0	0	0	0	0

Entry_CE019 Elimination of Internal Transfers

To eliminate interfund transfers among governmental and internal service funds consolidated in the government-wide statement of activities.
Note: Entry CE017 must be completed and saved before preparing Entry CE019.

Object	Function (Resource)	Extracted Data, net of CE017	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)									
7611	9300	0	-	-	-	-	-	-	Interfund Transfers, From General Fund to Child Development Fund
7612	9300	314,680	-	314,680	-	-	-	314,680	Interfund Transfers, Between General Fund and Special Reserve Fund
7613	9300	81,362	-	81,362	-	-	-	81,362	Interfund Transfers, To State School Building Fund/County School Facility Fund
7614	9300	0	-	-	-	-	-	-	Interfund Transfers, From Bond Interest and Redemption Fund to the General Fund
7615	9300	141,696	-	141,696	-	-	-	141,696	Interfund Transfers, From General, Special Reserve, and Building Funds to Deferred Maintenance Fund
7616	9300	15,380	-	15,380	-	-	-	15,380	Interfund Transfers, From General Fund to Cafeteria Fund
7619	9300	269,000	-	269,000	-	-	-	269,000	Interfund Transfers, Other Authorized Interfund Transfers Out
8911		0	-	-	-	-	-	-	Interfund Transfers, To Child Development Fund From General Fund
8912		314,680	314,680	-	-	-	-	314,680	Interfund Transfers, Between General Fund and Special Reserve Fund
8913		81,362	81,362	-	-	-	-	81,362	Interfund Transfers, To State School Building Fund/County School Facility Fund from All Other Funds
8914		0	-	-	-	-	-	-	Interfund Transfers, To General Fund From Bond Interest and Redemption Fund and Building Funds
8915		141,696	141,696	-	-	-	-	141,696	Interfund Transfers, To Deferred Maintenance Fund From General, Special Reserve, and Building Funds
8916		15,380	15,380	-	-	-	-	15,380	Interfund Transfers, To Cafeteria Fund From General Fund
8919		269,000	269,000	-	-	-	-	269,000	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Enterprise Funds (Funds 61-65)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8916		0	-	-	-	-	-	-	Interfund Transfers, To Cafeteria Fund From General Fund
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Proprietary Funds:									
Internal Service Funds (Funds 66-70)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
Fiduciary Funds (Funds 71-95)									
7619	9300	0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers Out
8919		0	-	-	-	-	-	-	Interfund Transfers, Other Authorized Interfund Transfers In
TOTALS			822,118	822,118	0	0	822,118	822,118	

Entry CE020 Elimination of Internal Balances

To eliminate internal balances among governmental and internal service funds for consolidation in the government-wide statement of activities.
Note: Entry CE018 must be completed and saved before preparing Entry CE020.

Object	Function (Resource)	Extracted Data, net of CE018		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
Governmental Funds (Funds 01-60)										
9310		364,677			364,677					Due From Other Funds
9610		364,677		364,677				364,677		Due To Other Funds
Proprietary Funds: Enterprise Funds (Funds 61-65)										
9310		0								Due From Other Funds
9610		0								Due To Other Funds
Proprietary Funds: Internal Service Funds (Funds 66-70)										
9310		0								Due From Other Funds
9610		0								Due To Other Funds
Fiduciary Funds (Funds 71-95)										
9310		0								Due From Other Funds
9610		0								Due To Other Funds
TOTALS				364,677	364,677	0	0	364,677	364,677	

Entry CE021 Postemployment Benefits Other Than Pensions (OPEB)

To recognize any difference between OPEB costs as defined by generally accepted accounting principles, and amounts actually contributed.

Object	Function (Resource)	Extracted Data		Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
		Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000									Instruction
n/a	2100						939,663		939,663	Instructional Supervision and Administration
n/a	2420									Instructional Library, Media and Technology
n/a	2700						56,596		56,596	School Site Administration
n/a	3600									Home-to-School Transportation
n/a	3700									Food Services
n/a	3900									All Other Pupil Services
n/a	4000									Ancillary Services
n/a	5000									Community Services
n/a	6000									Enterprise Activities
n/a	7200									All Other General Administration
n/a	7700									Centralized Data Processing
n/a	8100						1,704		1,704	Plant Services
9664						997,963			997,963	Net OPEB Obligation
TOTALS						997,963	997,963	997,963	997,963	

Entry CE022 Other Liabilities Not Normally Liquidated with Current Financial Resources

To accrue expenses and liabilities for obligations incurred during the year that will not be liquidated with current financial resources, other than compensated absences and long-term debt. Examples include special termination benefits such as retirement incentives financed over time, and structured legal settlements.

Object	Function (Resource)	Extracted Data	Default Conversion of Extracted Data		User Adjustments		Conversion Entry		Account Description
			Debit	Credit	Debit	Credit	Debit	Credit	
n/a	1000								Instruction
n/a	2100								Instructional Supervision and Administration
n/a	2420								Instructional Library, Media and Technology
n/a	2700								School Site Administration
n/a	3600								Home-to-School Transportation
n/a	3700								Food Services
n/a	3900								All Other Pupil Services
n/a	4000								Ancillary Services
n/a	5000								Community Services
n/a	6000								Enterprise Activities
n/a	7200								All Other General Administration
n/a	7700								Centralized Data Processing
n/a	8100								Plant Services
8XXX	[ranges per Fund Consolidation]								General Revenues: Federal and State Aid Not Restricted to Specific Purposes
8XXX	[ranges per Fund Consolidation]								General Revenues: Interagency Revenue
8XXX	[ranges per Fund Consolidation]								General Revenues: Miscellaneous
8XXX	[ranges per Fund Consolidation]								Program Revenues: Charges for Services
8XXX	[ranges per Fund Consolidation]								Program Revenues: Operating Grants and Contributions
8XXX	[ranges per Fund Consolidation]								Program Revenues: Capital Grants and Contributions
9669									Other General Long-Term Debt
TOTALS					0	0	0	0	0

By Function

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Instruction (Functions 1000-1999)						0.00
Total, Instructional Supervision and Administration (Functions 2000-2999 except 2420 and 2700)						0.00
Total, Instructional Library, Media, and Technology (Function 2420)						0.00
Total, School Site Administration (Function 2700)						0.00
Total, All Other Pupil Services (Functions 3000-3999 except 3600 and 3700)						0.00
Total, Home-to-School Transportation (Function 3600)						0.00
Total, Food Services (Function 3700)						0.00
Total, Ancillary Services (Functions 4000-4999)						0.00
Total, Community Services (Functions 5000-5999)						0.00
Total, Enterprise Activities (Functions 6000-6999)						0.00
Total, All Other General Administration (Functions 7000-7999 except 7700)						0.00
01	0000	0	0000	7700	6400	91,498.79
Total, Centralized Data Processing (Function 7700)						91,498.79
Total, Plant Services (Functions 8000-8999 except 8500)						0.00
01	0000	0	0000	8500	6400	11,463.34
14	0000	0	0000	8500	6200	162,393.27
14	8150	0	0000	8500	6200	10,343.46
35	7710	0	0000	8500	4300	1,459.88
35	7710	0	0000	8500	4400	9,506.18
35	7710	0	0000	8500	5600	1,252.84
35	7710	0	0000	8500	6200	363,591.15
35	7710	0	0000	8500	6400	14,454.63
40	0000	0	0000	8500	6100	60,136.62
40	9010	0	0000	8500	4300	8,049.75
40	9010	0	0000	8500	5600	2,545.00
40	9010	0	0000	8500	5800	15,871.16
40	9010	0	0000	8500	6200	155,026.09

By Function

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Facilities Acquisition and Construction (Function 8500)						<u>816,093.37</u>
						<u><u>907,592.16</u></u>

By Object

<u>Fund</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>Value</u>
Total, Certificated Personnel Salaries (Objects 1000-1999)						<u>0.00</u>
Total, Classified Personnel Salaries (Objects 2000-2999)						<u>0.00</u>
Total, Employee Benefits (Objects 3000-3999)						<u>0.00</u>
35	7710	0	0000	8500	4300	1,459.88
40	9010	0	0000	8500	4300	8,049.75
Total, Books and Supplies (Objects 4000-4999 except 4400)						<u>9,509.63</u>
35	7710	0	0000	8500	4400	9,506.18
Total, Noncapitalized Equipment (Object 4400)						<u>9,506.18</u>
35	7710	0	0000	8500	5600	1,252.84
40	9010	0	0000	8500	5600	2,545.00
40	9010	0	0000	8500	5800	15,871.16
Total, Services and Other Operating Expenditures (Objects 5000-5999)						<u>19,669.00</u>
40	0000	0	0000	8500	6100	60,136.62
Total, Land (Object 6100)						<u>60,136.62</u>
Total, Land Improvements (Object 6170)						<u>0.00</u>
14	0000	0	0000	8500	6200	162,393.27
14	8150	0	0000	8500	6200	10,343.46
35	7710	0	0000	8500	6200	363,591.15
40	9010	0	0000	8500	6200	155,026.09
Total, Buildings and Improvement of Buildings (Object 6200)						<u>691,353.97</u>
Total, Books and Media for New School Libraries (Object 6300)						<u>0.00</u>
01	0000	0	0000	7700	6400	91,498.79
01	0000	0	0000	8500	6400	11,463.34
35	7710	0	0000	8500	6400	14,454.63
Total, Equipment (Object 6400)						<u>117,416.76</u>
Total, Equipment Replacement (Object 6500)						<u>0.00</u>
						<u>907,592.16</u>