

BALANCE SHEET - FULL ACCRUAL

		6/30/13 EST
		ACTUALS
		AS OF 10/31/12
ASSETS	Object Codes Resource Codes	
Cash		
a) In County Treasury	9110	0
1) Fair Value Adjustment to Cas	9111	
b) In Banks	9120	467,606
c) In Revolving Fund	9130	
d) with Fiscal Agent	9135	
e) collection awaiting deposit	9140	
Investments	9150	
Accounts Receivable(Includes Pledges)	9200	9,805,815
Due from Grantor Government	9290	
Stores	9320	
Prepaid Expenditures	9330	819
Other Current Assets	9340	66,044
Fixed Assets:		
a) Land	9410	
b) Land Improvements	9420	
c) Less - Accumulated Depreciation-Land I	9425	
d) Buildings	9430	
e) Less - Accumulated Depreciation-Buildir	9435	
f) Equipment	9440	97,917
g) Less - Accumulated Depreciation-Equipr	9445	(30,991)
h) Work in Progress	9450	
TOTAL ASSETS		10,407,210
LIABILITIES		
Accounts Payable	9500	1,370,667
Due to Grantor Governments	9590	
Current Loans	9640	3,000,000
Deferred Revenue	9650	
Long-Term Liabilities:		
Other Postemployment Benefits	9664	
Compensated Absences	9665	
COPs Payable	9666	
Capital Leases Payable	9667	
Lease Revenue Bonds Payable	9668	
Other General Long-Term Debt	9669	
TOTAL LIABILITIES		4,370,667
NET ASSETS/POSITION, June 30 (G10-H7)		6,036,543
DIFF BET. FUND END BAL (K130) & FUND EQTY (K56)		0

Details of Cash In County Treasury:

01	General Fund-Regular-Unrestricted	
03	General Fund-Restricted	
12	Payroll Clearance	
30	Cafeteria Fund	
	Totals	0
27	Deferred Maintenance Fund	
60	Special Reserve Fund	
70	Building Fund	
	Grand Total	0
Diff. bet. Balance Sheet & Cash in County Records (should be zero)		0

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**STATEMENT OF REVENUES, EXPENDITUR
- FULL ACCRUAL**

Object Codes

Function Codes

		6/30/13 EST ACTUALS		ACTUALS AS OF	
		(12 MONTHS) OF 10/31/12	AS	10/31/2012	(4 MONTHS)
A.	REVENUES (Summary- -See details below)				
1)	Revenue Limit Sources	8010-8099	21,030,288	3,663,011	
2)	Federal Revenues	8100-8299	1,139,177	210,993	
3)	Other State Revenues	8300-8599	4,336,651	1,307,053	
4)	Other Local Revenues	8600-8799	478,968	196,859	
5)	TOTAL REVENUES		26,985,084	5,377,916	
B.	EXPENSES (Objects 1000-7999)				
1)	Certificated Salaries	1000-1999	12,065,322	4,080,312	
2)	Classified Salaries	2000-2999	2,174,575	661,370	
3)	Employee Benefits	3000-3999	4,607,864	1,739,888	
4)	Books & Supplies	4000-4999	1,765,562	682,822	
5)	Srvcs, Other Op Exp	5000-5999	3,319,766	755,003	
6)	Depreciation	6000-6999	18,819	5,764	
7)	Other Outgo	7000-7999	78,646	28,646	
8)	Direct Support/Indirect Costs/All Other Financing Uses	8000-8999	253,499	73,080	
9)	TOTAL EXPENSES		24,284,053	8,026,884	
C.	EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES & USES (A5-B10)				
			2,701,031	(2,648,967)	
D.	OTHER FINANCING SOURCES/USES				
1)	Interfund Transfers				
a)	Transfers In	8900-8929			
b)	Transfers Out	7600-7629			
2)	Other Sources/Uses				
a)	Sources (enter amounts in column M and BE only)	8930-8979			
b)	Uses	7630-7699	0	0	
3)	Contributions	8980-8999			
4)	TOTAL OTHER FINANCING SOURCES/USES		0	0	
E.	NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C+ D4)				
			2,701,031	(2,648,967)	
F.	NET ASSETS/POSITION				
1)	Beginning Fund Balance				
a)	As of June 2012 - Unaudited	9791	3,472,233	3,472,233	
b)	Audit Adjustments	9793	(136,721)	(136,721)	
c)	As of June 2012 - Audited Actuals (F1a + F1b)		3,335,512	3,335,512	
d)	Other Restatements	9795			
e)	Adjusted Beginning Balance, Net Assets (F1c +F1d)		3,335,512	3,335,512	
2)	Ending Net Assets, June 30 (if NAME? appears in K126-check col P to BO, r		6,036,543	686,545	
	Components of Fund Ending Balance				
a)	Capital Assets, Net of Relate	9796			
b)	Restricted Net Assets	9797			
c)	Unrestricted Net Assets(unappropriated)		6,036,543	686,545	

Revenues (DETAILS)	Object Codes	Resource Code		
1) Revenue Limit Sources				
Principal Apportionment				
Charter Schools General Pur	8015	0000	16,749,134	2,155,086
State Aid - PY adjustments	8019	0000	0	0
Revenue Limit Transfers				
Unrestricted Revenue Limit T	8091	0000	0	0
All Other Revenue Limit Tran	8091	0000	0	0
Transfers to Charter Schools	8096	0000	4,281,154	1,507,925
In Lieu of PropTax - PY adju	8096	0000	0	0
Property Taxes Transfers	8097	0000	0	0
Revenue Limit Transfers - Pri	8099	0000	0	0
TOTAL REVENUE LIMIT SOURCES			21,030,288	3,663,011
2) Federal Revenues				
Maintenance and Operations	8110		0	0
Special Ed: IDEA Basic Loca	8181	3310	644,650	210,992
Special Ed: IDEA Basic Loca	8181	3310	2	2
Special Education Discretion	8182		0	0
Child Nutrition: School Progra	8220	5310	266,389	0
		3000-3009, 3011-3024 3026-3299, 4000-4034 4036-4139, 4202, 4204-4215, 5510		
Interagency Contracts Betwe	8285		0	0
NCLB: ARRA T1,Part A Bas	8290	3010	0	0
NCLB: Title I, Part D, Local D	8290	3025	0	0
Special Ed: ARRA IDEA Ba	8290	3011	0	0
NCLB:TII, Part A, Teacher Q	8290	4035	9,256	0
NCLB:TIII,Immigrant Educati	8290	4201	0	0
NCLB:TIII, Limited English Pr	8290	4203	11,883	0
NCLB:TitleV, Part B, Public C	8290	4610	0	0
Vocational and Applied Techn	8290	3510	0	0
Safe and Drug Free Schools	8290	3710	0	0
Other Federal Revenues:	8290	5810	206,997	0
Others (please insert description below)		All Other		
Title I, Part A			206,997	0
Title II, Part D			0	0
			0	0
			0	0
			0	0
TOTAL FEDERAL REVENUE			1,139,177	210,993
3) Other State Revenues				
Other State Apportionments				
Special Education Master Plan				
Special Education AB602 - C	8311	6500	1,921,416	613,375
Special Education AB602 - F	8319	6500	6	6
All Other State Apportionmen	8311		0	0
All Other State Apportionmen	8319		0	0
Home-to-School Transportati	8311	7230	0	0
Special Education Transporta	8311	7240	0	0
Year Round School Incentive	8425		0	0
Class Size Reduction Operati	8434	1300	0	0
Charter School Categorical B	8480	0000	1,337,931	678,250
Categorical Block Grant -	8480	0000	0	0
Economic Impact Aid Block G	8480	0000	30,420	15,421
EIA Block Grant - May revis	8480	0000	0	0
Child Nutrition: School Pro	8520	5310	66,248	0
Mandated Costs Reimbursen	8550	0000	45,710	0
State Lottery:Unrestricted No	8560	1100	416,245	0
State Lottery:Unrestricted No	8560	1100	0	0
After School Education and S	8590	6010	0	0
Charter School Facility Grant	8590	6030	0	0
Drug/Alcohol/Tobacco Funds	8590	6650	0	0
Class Size Reduction	8590	6200	0	0
Health Start	8590	6240	0	0
Lottery-Restricted and Instruc	8560	6300	83,749	0

Lottery-Restricted and Instruc	8560	6300	0	0
School Community Violence I	8590	7391		
Quality Education Investment	8590	7400		
All other State Revenues:	8590	7810	434,926	0
Other (please insert description below)				
Supplemental Hourly Programs			434,926	0
Arts & Music Block Grant			0	0
Secondary School Counselors			0	0
			0	0
			0	0
			0	0
TOTAL OTHER STATE REVENUE			4,336,651	1,307,053
4) Other Local Revenues				
Sales				
Sale of Equipment/Supplies	8631	0000	0	0
Sale of Publications	8632	0000	0	0
Food Service Sales	8634	5310	297,389	102,768
Other Sales	8639	0000	0	0
Leases & Rentals	8650	0000	0	0
Interest	8660	0000	9	9
Net Increase (Decrease) in the Fai	8662	0000	0	0
Fees and Contracts				
Child Development Parent Fe	8673	0000	0	0
Transportation Fees from Ind	8675	0000	0	0
Transportation Services	8677	7230.7240	0	0
Interagency Services	8677	0000	0	0
All Other Fees & Contracts	8689	0000	300,000	212,512
Other Local Revenues	8689	0000	(118,431)	(118,431)
Grants/Donations				
Fund Raising/OTHERS			3,270	3,270
Misc Prior Year Adjustments			(121,701)	(121,701)
			0	0
			0	0
			0	0
			0	0
			0	0
			0	0
Tuition	8710		0	0
All Other Transfers In	8781-8783		0	0
Transfers of Apportionments				
Special Education SELPA Transfers				
From Districts or Charter S	8791	6500		
From County Offices	8792	6500		
From JPAs	8793	6500		
Other Transfers of Apportionments				
From Districts or Charter S	8791	All Other	0	0
From County Offices	8792	All Other	0	0
From JPAs	8793	All Other	0	0
All Other Transfers in from AI	8799		0	0
TOTAL OTHER LOCAL REVENUE			478,968	196,859
TOTAL REVENUES			26,985,084	5,377,916

Expenditures by Sub-object

Object Codes

Function Codes

1)	Certificated Salaries				
	Certificated Teachers' Salarie	1100	1000	10,282,038	3,488,494
	Certificated Pupil Support Sa	1200	1000	674,649	224,883
	Certificated Supervisors' and	1300	2700	1,108,636	366,935
	Other Certificated Salaries	1900	2100	0	0
	TOTAL CERTIFICATED SALARIES			12,065,322	4,080,312
2)	Classified Salaries				
	Classified Instructional Salari	2100	1000	243,754	73,862
	Classified Support Salaries	2200	8100	731,398	214,756
	Classified Supervisors' and A	2300	2100	0	0
	Clerical, Technical and Office	2400	2700	947,410	279,804
	Other Classified	2900	2100	252,013	92,947
	TOTAL CLASSIFIED SALARIES			2,174,575	661,370
3)	Employee Benefits				
	STRS - Certificated			959,350	327,766
	Instruction	3101	1000	817,556	280,226
	Instructional Supervision and Administration	3101	2100	88,151	29,475
	Instructional Library, Media, & Technology	3101	2420	0	0
	School Administration	3101	2700	0	0
	Guidance & Counseling Services	3101	3110	40,830	13,750
	Health Services	3101	3140	12,813	4,315
	Board & Superintendent	3101	7100	0	0
	Other General Administration	3101	2100	0	0
	STRS - Classified			0	0
	Instruction	3102	1000	0	0
	Instructional Supervision and Administration	3102	2100	0	0
	School Administration	3102	2700	0	0
	Pupil Transportation	3102	3600	0	0
	Food Services	3102	3700	0	0
	Other General Administration	3102	2100	0	0
	Plant Maintenance & Operation	3102	8100	0	0
	PERS - Certificated			0	0
	Instruction	3201	1000	0	0
	Instructional Supervision and Administration	3201	2100	0	0
	Instructional Library, Media, & Technology	3201	2420	0	0
	School Administration	3201	2700	0	0
	Guidance & Counseling Services	3201	3110	0	0
	Health Services	3201	3140	0	0
	Board & Superintendent	3201	7100	0	0
	Other General Administration	3201	2100	0	0
	PERS - Classified			257,002	80,506
	Instruction	3202	1000	28,808	8,991
	Instructional Supervision and Administration	3202	2100	0	0
	School Administration	3202	2700	111,970	34,059
	Pupil Transportation	3202	3600	0	0
	Food Services	3202	3700	0	0
	Other General Administration	3202	2100	29,784	11,314
	Plant Maintenance & Operation	3202	8100	86,440	26,141
	OASDI Regular - Certificated			0	0
	Instruction	3301	1000	0	0
	Instructional Supervision and Administration	3301	2100	0	0
	Instructional Library, Media, & Technology	3301	2420	0	0
	School Administration	3301	2700	0	0
	Guidance & Counseling Services	3301	3110	0	0
	Health Services	3301	3140	0	0
	Board & Superintendent	3301	7100	0	0
	Other General Administration	3301	2100	0	0

OASDI Regular - Classified			135,701	42,269
Instruction	3302	1000	15,211	4,721
Instructional Supervision and Administration	3302	2100	0	0
School Administration	3302	2700	59,122	17,883
Pupil Transportation	3302	3600	0	0
Food Services	3302	3700	0	0
Other General Administration	3302	2100	15,726	5,940
Plant Maintenance & Operation	3302	8100	45,642	13,725
			0	0
OASDI Medicare - Certificated			172,404	59,077
Instruction	3301	1000	146,923	50,508
Instructional Supervision and Administration	3301	2100	15,842	5,313
Instructional Library, Media, & Technology	3301	2420	0	0
School Administration	3301	2700	0	0
Guidance & Counseling Services	3301	3110	7,338	2,478
Health Services	3301	3140	2,303	778
Board & Superintendent	3301	7100	0	0
Other General Administration	3301	2100	0	0
			0	0
OASDI Medicare - Classified			31,073	9,576
Instruction	3302	1000	3,483	1,069
Instructional Supervision and Administration	3302	2100	0	0
School Administration	3302	2700	13,538	4,051
Pupil Transportation	3302	3600	0	0
Food Services	3302	3700	0	0
Other General Administration	3302	2100	3,601	1,346
Plant Maintenance & Operation	3302	8100	10,451	3,109
			0	0
Retirement in Lieu of OASDI - Certificated			0	0
Instruction	3301	1000	0	0
Instructional Supervision and Administration	3301	2100	0	0
Instructional Library, Media, & Technology	3301	2420	0	0
School Administration	3301	2700	0	0
Guidance & Counseling Services	3301	3110	0	0
Health Services	3301	3140	0	0
Board & Superintendent	3301	7100	0	0
Other General Administration	3301	2100	0	0
			0	0
Retirement in Lieu of OASDI - Classified			0	0
Instruction	3302	1000	0	0
Instructional Supervision and Administration	3302	2100	0	0
School Administration	3302	2700	0	0
Pupil Transportation	3302	3600	0	0
Food Services	3302	3700	0	0
Other General Administration	3302	2100	0	0
Plant Maintenance & Operation	3302	8100	0	0
			0	0
Health & Welfare Benefits - Certificated			2,192,717	901,754
Instruction	3401	1000	1,868,628	770,962
Instructional Supervision and Administration	3401	2100	201,480	81,093
Instructional Library, Media, & Technology	3401	2420	0	0
School Administration	3401	2700	0	0
Guidance & Counseling Services	3401	3110	93,323	37,828
Health Services	3401	3140	29,285	11,871
Board & Superintendent	3401	7100	0	0
Other General Administration	3401	2100	0	0
			0	0
Health & Welfare Benefits - Classified			395,201	146,163
Instruction	3402	1000	44,299	16,324
Instructional Supervision and Administration	3402	2100	0	0
School Administration	3402	2700	172,180	61,837
Pupil Transportation	3402	3600	0	0
Food Services	3402	3700	0	0
Other General Administration	3402	2100	45,800	20,541
Plant Maintenance & Operation	3402	8100	132,922	47,461



Unemployment Insurance - Certificated			189,340	44,817
Instruction	3501	1000	161,355	38,316
Instructional Supervision and Administration	3501	2100	17,398	4,030
Instructional Library, Media, & Technology	3501	2420	0	0
School Administration	3501	2700	0	0
Guidance & Counseling Services	3501	3110	8,058	1,880
Health Services	3501	3140	2,529	590
Board & Superintendent	3501	7100	0	0
Other General Administration	3501	2100	0	0
Unemployment Insurance - Classified			34,125	7,264
Instruction	3502	1000	3,825	811
Instructional Supervision and Administration	3502	2100	0	0
School Administration	3502	2700	14,868	3,073
Pupil Transportation	3502	3600	0	0
Food Services	3502	3700	0	0
Other General Administration	3502	2100	3,955	1,021
Plant Maintenance & Operation	3502	8100	11,478	2,359
			0	0
Workers' Compensation - Certificated			187,724	95,329
Instruction	3601	1000	159,978	81,502
Instructional Supervision and Administration	3601	2100	17,249	8,573
Instructional Library, Media, & Technology	3601	2420	0	0
School Administration	3601	2700	0	0
Guidance & Counseling Services	3601	3110	7,990	3,999
Health Services	3601	3140	2,507	1,255
Board & Superintendent	3601	7100	0	0
Other General Administration	3601	2100	0	0
Workers' Compensation - Classified			33,834	15,452
Instruction	3602	1000	3,793	1,726
Instructional Supervision and Administration	3602	2100	0	0
School Administration	3602	2700	14,741	6,537
Pupil Transportation	3602	3600	0	0
Food Services	3602	3700	0	0
Other General Administration	3602	2100	3,921	2,172
Plant Maintenance & Operation	3602	8100	11,380	5,017
OPEB, Allocated			0	0
Instruction	3701	1000	0	0
Instructional Supervision and Administration	3701	2100	0	0
School Administration	3701	2700	0	0
Pupil Transportation	3701	3600	0	0
Food Services	3701	3700	0	0
Other General Administration	3701	2100	0	0
Plant Maintenance & Operation	3701	8100	0	0
OPEB, Active Employees			0	0
Instruction	3702	1000	0	0
Instructional Supervision and Administration	3702	2100	0	0
School Administration	3702	2700	0	0
Pupil Transportation	3702	3600	0	0
Food Services	3702	3700	0	0
Other General Administration	3702	2100	0	0
Plant Maintenance & Operation	3702	8100	0	0
Other Employment Benefits - Certificated			16,430	8,533
Instruction	3901	1000	14,002	7,295
Instructional Supervision and Administration	3901	2100	1,510	767
Instructional Library, Media, & Technology	3901	2420	0	0
School Administration	3901	2700	0	0
Guidance & Counseling Services	3901	3110	699	358
Health Services	3901	3140	219	112
Board & Superintendent	3901	7100	0	0
Other General Administration	3901	2100	0	0
Other Employment Benefits - Classified			2,961	1,383

	Instruction	3902	1000	332	154
Instructional Supervision and Administration		3902	2100	0	0
	School Administration	3902	2700	1,290	585
	Pupil Transportation	3902	3600	0	0
	Food Services	3902	3700	0	0
	Other General Administration	3902	2100	343	194
	Plant Maintenance & Operation	3902	8100	996	449
TOTAL EMPLOYEE BENEFITS				4,607,864	1,739,888
4) Books & Supplies					
	Approved Textbooks and Cor	4100	1000	205,107	26,753
	Books and Other Reference I	4200	1000	22,960	9,857
	Materials and Supplies	4300	1000	47,460	41,728
	Noncapitalized Equipment	4400	1000	352,900	352,900
	Other Supplies	4300	2700	293,031	78,857
	Pupil Transportation	4300	3600	100,402	20,929
	Food Service Supplies	4700	3700	743,702	151,798
TOTAL BOOKS AND SUPPLIES				1,765,562	682,822

5)	Services and Other Operating Expenses				
	Subagreements for Services	5100			
	Personal Services	5800	2700	0	0
	Travel and Conference	5200	2700	24,527	14,979
	Due and Memberships	5300	7200	53,970	27,368
	Insurance	5400	7200	214,658	116,814
	Operation and Housekeeping	5500	8100	585,301	(3,090)
	Rentals/Leases/Repairs&Nor	5600	8100	784,987	254,540
	Transfers of Direct Cost	5710	8100	0	0
	Transfer of Direct Costs - Inte	5750	8100	0	0
	Professional Consulting Servi	5800	8100	1,638,123	340,774
	Communications	5900	8100	18,200	3,618
	TOTAL SERVICES AND OTHER OPERATING EXPENSES			3,319,766	755,003
6)	Depreciation				
	Depreciation Expense	6900	8100	18,819	5,764
	TOTAL DEPRECIATION			18,819	5,764
7)	Other Outgo (excluding Transfers of Indirect Costs)				
	Tuition				
	Tuition for Intruction Under I	7110		0	0
	Tuition, Excess Costs, and/or Deficit Payments			0	0
	Payments to Districts or Chr	7141		0	0
	Payments to County Offices	7142		0	0
	Payments to JPAs	7143		0	0
	Other Transfers Out			0	0
	All Other Transfers	7281-7283		0	0
	All Other Transfers Out to A	7299		0	0
	Debt Service			0	0
	Debt Service-Interest	7438	9100	78,646	28,646
	TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			78,646	28,646
	OTHER OUTGO-TRANSFERS OF INDIRECT COSTS				
	Transfers of Indirect Cost	7310		0	0
	Transfers of Indirect Cost-Inte	7350		0	0
	TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS			0	0
8)	Direct Support/Indirect Costs/All Other Financing Uses				
	Indirect Cost (total charter scl	5800	8100	253,499	73,080
	All Other Financing Uses	7699	9100	0	0
	TOTAL EXPENDITURES			24,284,053	8,026,884