

BALANCE SHEET - FULL ACCRUAL

ASSETS

Cash
 a) In County Treasury
 b) In Banks
 c) In Revolving Fund
 d) with Fiscal Agent
 e) collection awaiting deposit
 Investments
 Accounts Receivable(Includes Pledges)
 Due from Grantor Government
 Due from Other Funds
 Stores
 Prepaid Expenditures
 Other Current Assets
 Fixed Assets:
 Land
 Improvements of Sites
Less - Accumulated Depreciation-Improvements of Sites
 Buildings
Less - Accumulated Depreciation-Buildings
 Equipment
Less - Accumulated Depreciation-Equipment
 Work in Progress
 Other Assets
 TOTAL ASSETS

LIABILITIES

Accounts Payable
 Due to Grantor Governments
 Payroll Liabilities
 Current Loans
 Deferred Revenue
 Long-Term Liabilities:
 Other Postemployment Benefits
 Compensated Absences
 COPs Payable
 Capital Leases Payable
 Lease Revenue Bonds Payable
 Other General Long-Term Debt
 TOTAL LIABILITIES

FUND EQUITY

DIFF BET. FUND END BAL (K126) & FUND EQTY (K54)

Details of Cash In County Treasury:

01 General Fund-Regular-Unrestricted
 03 General Fund-Restricted
 12 Payroll Clearance

	6/30/12 EST ACTUALS AS OF 10/31/11	6/30/12 EST ACTUALS 2ND INTERIM
		0
	0	
	454,530	1,535,059
	0	0
	0	0
	0	0
	0	0
	5,165,516	4,911,823
	0	0
	0	0
	0	0
	0	291,638
	332,138	68,973
	0	
	0	0
	8,594	8,594
	0	0
	0	3,623
	0	0
	145,805	142,182
	(11,953)	(11,059)
	0	0
	0	40,500
	6,094,630	6,991,333
	140,215	442,082
	0	0
	0	260,112
	940,416	117,341
	0	0
	0	
	0	0
	0	0
	0	0
	0	2,000,000
	1,080,631	2,819,535
	5,013,999	4,171,798
	0	(0)

0
0
0

0
0
0

30	Cafeteria Fund	0	0
	Totals	0	0
27	Deferred Maintenance Fund	0	0
60	Special Reserve Fund	0	0
70	Building Fund	0	0
	Grand Total	0	0
Diff. bet. Balance Sheet & Cash in County Records (should be zero)		0	0

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
- FULL ACCRUAL

SACS
Object

Resource Code

	6/30/12 EST ACTUALS	ACTUALS AS OF	6/30/12 EST ACTUALS
	(12 MONTHS) 10/31/11	AS OF 01/31/2012 (7 MONTHS)	(12 MONTHS) AS OF 1/31/12
A. REVENUES (Summary- -See details below)			
1) Revenue Limit Sources	16,299,818	8,858,768	16,325,283
2) Federal Revenues	564,061	0	564,061
3) Other State Revenues	4,464,707	2,090,907	4,296,984
4) Other Local Revenues	4,817,694	2,563,272	4,555,946
5) TOTAL REVENUES	26,146,280	13,512,947	25,742,274
B. EXPENDITURES (Summary- - See details below)			
1) Certificated Salaries	10,965,418	6,207,867	10,819,841
2) Classified Salaries	1,826,231	1,064,221	1,822,765
3) Employee Benefits	4,205,180	2,424,622	4,066,460
4) Books & Supplies	1,272,980	657,299	1,235,553
5) Srvcs, Other Op Exp	2,567,795	1,501,521	3,330,627
6) Depreciation	11,953	6,239	11,059
7) Debt Service Interest	0	45,557	70,557
8) Dir.Supp/Indir. Costs	185,645	23,216	143,057
9) TOTAL EXPENDITURES	21,035,202	11,930,542	21,499,919
C. EXCESS (DEF) OF REV OVER EXP BEF OTHER FIN. SRCES & USES	5,111,078	1,582,405	4,242,355
D. OTHER FINANCING SOURCES/USES			
1) Interfund Transfers			
a) Transfers In			
b) Transfers Out			
2) Other Sources/Uses			
a) Sources	0	0	0
b) Uses	97,079	45,557	70,557
3) Contrib to Restricted Programs	0	0	0
4) TOTAL OTHER FIN.SRCES/USES	(97,079)	(45,557)	(70,557)
E. NET INCREASE (DECR) IN FD BAL	5,013,999	1,536,848	4,171,798
F. FUND BALANCE RESERVES			
1) Beginning Fund Balance			
a) As of June 2011 - Unaudited Actuals fund ending balance	0	0	0
b) Audit Adjustments	0	0	0

enter amounts in column P and AX only

- c) Restatements
- d) Adjusted Beginning Balance

2) **Ending Fund Balance** (if NAME? appears in K126-check col P to BO, rows 77 & 78)

Components of Fund Ending Balance

a) Reserved Amounts:

- Revolving Cash
- Stores
- Prepaid Expenditures
- General Reserve
- Legally Restr. Bal (if from other sources enter in column AX, resource 9010)

b) Designated Amounts:

- Designated for Economic Uncertainties
- Other Designations

c) Undesignated/Unappropriated Amounts

0	0	0
0	0	0
5,013,999	1,536,848	4,171,798
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
1,051,760	596,527	1,074,996
0	0	0
3,962,239	940,321	3,096,802

Revenues (DETAILS) SACS Object Resource Code

1) Revenue Limit Sources

Apportionment:At Risk of Retention,Low STAR, Grades Sup	8311	0000
Summer School - CY	8311	0000
Summer School - PY adjustments	8319	0000
General Purpose Entitlement - State Aid CY	8015	0000
State Aid - PY adjustments	8015	0000
Prior Year Adjustments per State	8015	0000

156,348	0	423,188
0	0	0
0	0	0
16,143,470	8,858,768	15,902,096
0	0	0
0	0	0
16,299,818	8,858,768	16,325,283

2) Federal Revenues

NCLB:T1,Part A Basic Grts Low-Inc & Neglected	8290	3010
NCLB: ARRA T1,Part A Basic Grts Low-Inc & Neglected	8290	3011
NCLB:T1,Basic School Support	8290	3020
STATE FISCAL STABILIZATION FUNDS	8290	3200
Special Ed: IDEA Basic Local Assistance - CY	8181	3310
Special Ed: IDEA Basic Local Assistance - PY adjustment	8181	3310
Special Ed: ARRA IDEA Basic Local Assistance	8290	3313
NCLB:TIV Part A,Drug Free Schools	8290	3710
NCLB:Drug-Free Schs :Program Devlpment	8290	3715
NCLB:TII, Part A, Teacher Quality	8290	4035
NCLB:TII, Part A, Administrator Training	8290	4036
NCLB:TII, Part D, Enhancing Ed Thru Tech,Formula Grts	8290	4045
NCLB:TII,Part D, Enhancing Edu Thru Tech,Competitive Gra	8290	4046
NCLB:TV, Part A, Innovative Ed Strategies	8290	4110
NCLB:TIII,Ltd English Prof (LEP) Student Program	8290	4203
NCLB:TV, Part B, Charter Sch Grants(START-UP & IMPL	8290	4610
Child Nutrition: School Programs (e.g. School Lunch,	8220	5310
Other Federal Revenues:	8290	5810

285,061	0	285,061
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
50,000	0	50,000
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
4,000	0	4,000
0	0	0
0	0	0
225,000	0	225,000
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
0	0	0
564,061	0	564,061

Others (please insert description below)

TOTAL REVENUES

26,146,280	13,512,947	25,742,274

Expenditures by Sub-object SACS Object FUNC func + Sobj

1) Certificated Salaries

Teachers	1100	1000	10001100	9,519,833	5,373,087	9,389,731
School Admin	1300	2700	27001300	727,032	424,102	727,032
Supervisors	1300	2100	21001300	0	0	0
Librarians	1200	2420	24201200	0	0	0
Guidance,Welfare	1200	3110	31101200	718,553	410,678	703,078
Physical/Mental	1200	3140	31401200	0	0	0
Admin. Personnel	1300	2100	21001300	0	0	0
Other	1900	2100	21001900	0	0	0
Certificated Salaries				10,965,418	6,207,867	10,819,841

2) Classified Salaries

Inst'l Aides	2100	1000	10002100	2,249	29,661	65,052
Admin. Sal	2300	2100	21002300	0	0	0
Clerical/Office	2400	2700	27002400	1,091,945	532,561	914,240
Maint./Oper	2200	8100	81002200	699,413	428,397	699,142
Food Services	2200	3700	37002200	0	0	0
Transportation.	2200	3600	36002200	0	0	0
Other Classified	2900	2100	21002900	32,624	73,602	144,330
Classified Salaries				1,826,231	1,064,221	1,822,765

3) Employee Benefits

STRS - Certificated				858,233	510,557	871,407
Instruction	3101	1000	10003101	745,091	441,902	756,229
Instructional Supervision and Administration	3101	2100	21003101	0	34,880	58,554
Instructional Library, Media, & Technology	3101	2420	24203101	0	0	0
School Administration	3101	2700	27003101	56,903	0	0
Guidance & Counseling Services	3101	3110	31103101	56,239	33,776	56,624
Health Services	3101	3140	31403101	0	0	0
Board & Superintendent	3101	7100	71003101	0	0	0
Other General Administration	3101	2100	21003101	0	0	0

STRS - Classified

				0	0	0
Instruction	3102	1000	10003102	0	0	0
Instructional Supervision and Administration	3102	2100	21003102	0	0	0
School Administration	3102	2700	27003102	0	0	0
Pupil Transportation	3102	3600	36003102	0	0	0
Food Services	3102	3700	37003102	0	0	0
Other General Administration	3102	2100	21003102	0	0	0
Plant Maintenance & Operation	3102	8100	81003102	0	0	0

PERS - Certificated

				0	0	0
Instruction	3201	1000	10003201	0	0	0
Instructional Supervision and Administration	3201	2100	21003201	0	0	0
Instructional Library, Media, & Technology	3201	2420	24203201	0	0	0
School Administration	3201	2700	27003201	0	0	0
Guidance & Counseling Services	3201	3110	31103201	0	0	0
Health Services	3201	3140	31403201	0	0	0
Board & Superintendent	3201	7100	71003201	0	0	0
Other General Administration	3201	2100	21003201	0	0	0

PERS - Classified

				214,692	121,663	211,798
Instruction	3202	1000	10003202	264	3,391	7,559

Instructional Supervision and Administration	3202	2100	21003202	0	0	0
School Administration	3202	2700	27003202	128,369	60,883	106,231
Pupil Transportation	3202	3600	36003202	0	0	0
Food Services	3202	3700	37003202	0	0	0
Other General Administration	3202	2100	21003202	3,835	8,414	16,771
Plant Maintenance & Operation	3202	8100	81003202	82,223	48,975	81,238
OASDI Regular - Certificated				0	0	0
Instruction	3301	1000	10003301	0	0	0
Instructional Supervision and Administration	3301	2100	21003301	0	0	0
Instructional Library, Media, & Technology	3301	2420	24203301	0	0	0
School Administration	3301	2700	27003301	0	0	0
Guidance & Counseling Services	3301	3110	31103301	0	0	0
Health Services	3301	3140	31403301	0	0	0
Board & Superintendent	3301	7100	71003301	0	0	0
Other General Administration	3301	2100	72003301	0	0	0
OASDI Regular - Classified				120,136	64,471	111,841
Instruction	3302	1000	10003302	148	1,797	3,991
Instructional Supervision and Administration	3302	2100	21003302	0	0	0
School Administration	3302	2700	27003302	71,832	32,263	56,096
Pupil Transportation	3302	3600	36003302	0	0	0
Food Services	3302	3700	37003302	0	0	0
Other General Administration	3302	2100	21003302	2,146	4,459	8,856
Plant Maintenance & Operation	3302	8100	81003302	46,010	25,952	42,898
OASDI Medicare - Certificated				154,439	90,210	154,549
Instruction	3301	1000	10003301	134,079	78,079	134,121
Instructional Supervision and Administration	3301	2100	21003301	0	6,163	10,385
Instructional Library, Media, & Technology	3301	2420	24203301	0	0	0
School Administration	3301	2700	27003301	10,240	0	0
Guidance & Counseling Services	3301	3110	31103301	10,120	5,968	10,043
Health Services	3301	3140	31403301	0	0	0
Board & Superintendent	3301	7100	71003301	0	0	0
Other General Administration	3301	2100	21003301	0	0	0
OASDI Medicare - Classified				25,721	15,465	26,036
Instruction	3302	1000	10003302	32	431	929
Instructional Supervision and Administration	3302	2100	21003302	0	0	0
School Administration	3302	2700	27003302	15,379	7,739	13,059
Pupil Transportation	3302	3600	36003302	0	0	0
Food Services	3302	3700	37003302	0	0	0
Other General Administration	3302	2100	21003302	459	1,070	2,062
Plant Maintenance & Operation	3302	8100	81003302	9,851	6,225	9,986
Retirement in Lieu of OASDI - Certificated				0	0	0
Instruction	3301	1000	10003301	0	0	0
Instructional Supervision and Administration	3301	2100	21003301	0	0	0
Instructional Library, Media, & Technology	3301	2420	24203301	0	0	0
School Administration	3301	2700	27003301	0	0	0
Guidance & Counseling Services	3301	3110	31103301	0	0	0
Health Services	3301	3140	31403301	0	0	0
Board & Superintendent	3301	7100	71003301	0	0	0
Other General Administration	3301	2100	21003301	0	0	0
Retirement in Lieu of OASDI - Classified				0	0	0

Workers' Compensation - Classified					42,726	16,349	28,114
	Instruction	3602	1000	10003602	53	456	1,003
	Instructional Supervision and Administration	3602	2100	21003602	0	0	0
	School Administration	3602	2700	27003602	25,547	8,181	14,101
	Pupil Transportation	3602	3600	36003602	0	0	0
	Food Services	3602	3700	37003602	0	0	0
	Other General Administration	3602	2100	21003602	763	1,131	2,226
	Plant Maintenance & Operation	3602	8100	81003602	16,363	6,581	10,784
Other Employment Benefits - Certificated					0	0	0
	Instruction	3901	1000	10003901	0	0	0
	Instructional Supervision and Administration	3901	2100	21003901	0	0	0
	Instructional Library, Media, & Technology	3901	2420	24203901	0	0	0
	School Administration	3901	2700	27003901	0	0	0
	Guidance & Counseling Services	3901	3110	31103901	0	0	0
	Health Services	3901	3140	31403901	0	0	0
	Board & Superintendent	3901	7100	71003901	0	0	0
	Other General Administration	3901	2100	21003901	0	0	0
Other Employment Benefits - Classified					0	0	0
	Instruction	3902	1000	10003902	0	0	0
	Instructional Supervision and Administration	3902	2100	21003902	0	0	0
	School Administration	3902	2700	27003902	0	0	0
	Pupil Transportation	3902	3600	36003902	0	0	0
	Food Services	3902	3700	37003902	0	0	0
	Other General Administration	3902	2100	21003902	0	0	0
	Plant Maintenance & Operation	3902	8100	81003902	0	0	0
Employee Benefits					4,205,180	2,424,622	4,066,460
4) Books & Supplies							
	Textbooks	4100	1000	10004100	186	39,391	39,391
	Books other than Textbooks	4200	1000	10004200	52,654	4,165	11,235
	Instructional Materials	4300	1000	10004300	103,155	20,818	24,749
	Non-capitalized Equipment	4400	1000	10004400	13,267	43,977	55,902
	Other Supplies	4300	2700	27004300	179,429	161,766	264,103
	Pupil Transportation	4300	3600	36004300	148,768	62,811	137,811
	Food Service Supplies	4700	3700	37004700	775,522	324,371	702,362
Books & Supplies					1,272,980	657,299	1,235,553
5) Services, Other Operating Exp							
	Personal Services	5800	2700	27005800	0	0	0
	Travel/Conference	5200	2700	27005200	6,983	12,424	22,861
	Due/Memberships	5300	7200	72005300	36,914	27,287	34,222
	Insurance	5400	7200	72005400	155,464	121,838	172,000
	Operation and Housekeeping Services	5500	8100	81005500	548,222	158,153	500,000
	Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	81005600	62,305	290,401	626,575
	Transfer of Direct Costs - Interfund	5800	8100	81005800	0	0	0
	Professional Consulting Services& Operating Exp	5800	8100	81005800	1,747,477	883,136	1,964,187
	Communications	5900	8100	81005900	10,430	8,282	10,782
Services, Other Operating Exp					2,567,795	1,501,521	3,330,627
6) Depreciation							
	Depreciation Expense	6900	8100	81006900	11,953	6,239	11,059
Capital Outlay					11,953	6,239	11,059

7) Other Outgo
 Debt Service:
 Interest 7438 9100 91007438

8) Direct Support/Indirect Costs/All Other Financing Uses
 Indirect Cost (total charter school supervisory oversight) 5800 8100 81005800
 All Other Financing Uses 7699 9100 91007699

TOTAL EXPENDITURES

	97,079	45,557	70,557
	185,645	23,216	143,057
	0	0	0
	21,132,281	11,930,542	21,499,919