

2ND INTERIM

BALANCE SHEET - FULL ACCRUAL

	Object Codes	Resource Codes	6/30/13 EST	
			ACTUALS	
			AS OF 10/31/12	2ND INTERIM
<b>ASSETS</b>				
Cash				
a) In County Treasury	9110		0	0
1) Fair Value Adjustment to Cash in County Treasury	9111		0	0
b) In Banks	9120		467,606	192,988
c) In Revolving Fund	9130		0	0
d) with Fiscal Agent	9135		0	0
e) collection awaiting deposit	9140		0	0
Investments	9150		0	
Accounts Receivable(Includes Pledges)	9200		9,805,815	11,151,532
Due from Grantor Government	9290		0	0
Stores	9320		0	0
Prepaid Expenditures	9330		819	84,002
Other Current Assets	9340		66,044	0
Fixed Assets:			0	
a) Land	9410		0	0
b) Land Improvements	9420		0	0
c) <b>Less</b> - Accumulated Depreciation-Land Improvements	9425		0	0
d) Buildings	9430		0	0
e) <b>Less</b> - Accumulated Depreciation-Buildings	9435		0	0
f) Equipment	9440		97,917	123,201
g) <b>Less</b> - Accumulated Depreciation-Equipment	9445		(30,991)	(36,147)
h) Work in Progress	9450		0	0
<b>TOTAL ASSETS</b>			<b>10,407,210</b>	<b>11,515,576</b>
<b>LIABILITIES</b>				
Accounts Payable	9500		1,370,667	1,704,462
Due to Grantor Governments	9590		0	0
Current Loans	9640		3,000,000	2,200,000
Deferred Revenue	9650		0	0
Long-Term Liabilities:				
Other Postemployment Benefits	9664		0	0
Compensated Absences	9665		0	0
COPs Payable	9666		0	0
Capital Leases Payable	9667		0	0
Lease Revenue Bonds Payable	9668		0	0
Other General Long-Term Debt	9669		0	0
<b>TOTAL LIABILITIES</b>			<b>4,370,667</b>	<b>3,904,462</b>
<b>NET ASSETS/POSITION, June 30</b>			<b>6,036,543</b>	<b>7,611,114</b>
<b>DIFF BET. FUND END BAL (K130) &amp; FUND EQTY (K56)</b>			<b>0</b>	<b>(0)</b>

Details of Cash In County Treasury:

01	General Fund-Regular-Unrestricted	0	0
03	General Fund-Restricted	0	0
12	Payroll Clearance	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

TO CHECK:



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Transfers to Charter Schools in lieu of Property Taxes	8096	0000	4,281,154	2,572,342	4,857,892
In Lieu of PropTax - PY adjustments	8096	0000	0	14	14
Property Taxes Transfers	8097	0000	0	0	0
Revenue Limit Transfers - Prior Years	8099	0000	0	0	0
TOTAL REVENUE LIMIT SOURCES			21,030,288	7,789,932	22,115,770
2) Federal Revenues					
Maintenance and Operations	8110		0	0	0
Special Ed: IDEA Basic Local Assistance - CY	8181	3310	644,650	359,927	590,880
Special Ed: IDEA Basic Local Assistance - PY adjustments	8181	3310	2	2	2
Special Education Discretionary Grants	8182		0	0	0
Child Nutrition: School Programs (e.g. School Lunch, School Brek	8220	5310	266,389	82,463	308,892
Interagency Contracts Between LEAs	8285	5510	0	0	0
NCLB: ARRA T1, Part A Basic Grts Low-Inc & Neglected	8290	3010	0	0	0
NCLB: Title I, Part D, Local Delinquent Programs	8290	3025	0	0	0
Special Ed: ARRA IDEA Basic Local Assistance	8290	3011	0	0	0
NCLB:TII, Part A, Teacher Quality	8290	4035	9,256	0	9,256
NCLB:TIII, Immigrant Education Program	8290	4201	0	0	0
NCLB:TIII, Limited English Proficient (LEP) Student Program	8290	4203	11,883	6,844	11,837
NCLB:TitleV, Part B, Public Charter Schools Grant Program (PC	8290	4610	0	0	0
Vocational and Applied Technology Education	8290	3510	0	0	0
Safe and Drug Free Schools	8290	3710	0	0	0
<b>Other Federal Revenues:</b>	8290	5810	206,997	48,805	206,997
Others (please insert description below)		All Other			
Title I, Part A			206,997	48,805	206,997
Title II, Part D			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
TOTAL FEDERAL REVENUE			1,139,177	498,041	1,127,864
3) Other State Revenues					
Other State Apportionments					
Special Education Master Plan					
Special Education AB602 - CY	8311	6500	1,921,416	1,046,346	2,033,772
Special Education AB602 - PY adjustments	8319	6500	6	6	6
All Other State Apportionments-Current Year	8311		0	0	0
All Other State Apportionments-Prior Years	8319		0	0	0
Home-to-School Transportation	8311	7230	0	0	0
Special Education Transportation	8311	7240	0	0	0
Year Round School Incentive	8425		0	0	0
Class Size Reduction Operation, Grades K-3	8434	1300	0	0	0
Charter School Categorical Block Grant - CY (exc EIA)	8480	0000	1,337,931	587,776	1,429,128
Categorical Block Grant - PY adjustments	8480	0000	0	0	0
Economic Impact Aid Block Grant - CY	8480	0000	30,420	89,130	216,712
EIA Block Grant - May revise Funding & PY adjustments	8480	0000	0	0	0
<b>Child Nutrition: School Program</b>	8520	5310	66,248	7,362	29,022
Mandated Costs Reimbursement	8550	0000	45,710	45,679	499,427
State Lottery:Unrestricted Non Prop 20 - CY	8560	1100	416,245	93,049	448,866
State Lottery:Unrestricted Non Prop 20 - PY adjustments	8560	1100	0	39,195	39,195
After School Education and Safety (ASES)	8590	6010	0	0	0
Charter School Facility Grant	8590	6030	0	0	0
Drug/Alcohol/Tobacco Funds	8590	6650	0	0	0
Class Size Reduction	8590	6200	0	0	0
Health Start	8590	6240	0	0	0
Lottery-Unrestricted and Instructional Materials	8560	6300	83,749	20,425	90,312
Lottery-Unrestricted and Instructional Materials -PY Adjustments	8560	6300	0	24,342	24,342
School Community Violence Prevention Grant	8590	7391	0	0	0
Quality Education Investment Act	8590	7400	0	0	0
<b>All other State Revenues:</b>	8590	7810	434,926	0	0
Other (please insert description below)					
Supplemental Hourly Programs			434,926	0	0
Arts & Music Block Grant			0	0	0
Secondary School Counselors			0	0	0
			0	0	0
			0	0	0
			0	0	0
TOTAL OTHER STATE REVENUE			4,336,651	1,953,309	4,810,781
4) Other Local Revenues					
Sales					
Sale of Equipment/Supplies	8631	0000	0	0	0
Sale of Publications	8632	0000	0	0	0
Food Service Sales	8634	5310	297,389	170,347	306,260
Other Sales	8639	0000	0	0	0
Leases & Rentals	8650	0000	0	0	0
Interest	8660	0000	9	9	9
Net Increase (Decrease) in the Fair Value of Investments	8662	0000	0	0	0
Fees and Contracts					
Child Development Parent Fees	8673	0000	0	0	0
Transportation Fees from Individuals	8675	0000	0	0	0

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Transportation Services	8677	7230	0	0	0
Interagency Services	8677	0000	0	0	0
All Other Fees & Contracts	8689	0000	300,000	350,963	363,063
<b>Other Local Revenues</b>	8689	0000	(118,431)	253,282	253,845
Grants/Donations			0	0	0
Fund Raising/OTHERS			3,270	4,373	4,936
All Other Local				0	0
Misc Prior Year Adjustments			(121,701)	248,909	248,909
			0	0	0
			0	0	0
			0	0	0
			0	0	0
			0	0	0
Tuition	8710	0000	0	0	0
All Other Transfers In	8781-8783	0000	0	0	0
Transfers of Apportionments			0	0	0
Special Education SELPA Transfers			0	0	0
From Districts or Charter Schools	8791	6500	0	0	0
From County Offices	8792	6500	0	0	0
From JPAs	8793	6500	0	0	0
Other Transfers of Apportionments			0	0	0
From Districts or Charter Schools	8791		0	0	0
From County Offices	8792		0	0	0
From JPAs	8793		0	0	0
All Other Transfers in from All Others	8799		0	0	0
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>478,968</b>	<b>774,601</b>	<b>923,177</b>
<b>TOTAL REVENUES</b>			<b>26,985,084</b>	<b>11,015,884</b>	<b>28,977,593</b>

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Expenditures by Sub-object		SACS Object	FUNC			
1)	Certificated Salaries					
	Certificated Teachers' Salaries	1100	1000	10,282,038	5,874,518	10,014,203
	Certificated Pupil Support Salaries	1200	1000	674,649	635,879	1,103,849
	Certificated Supervisors' and Administrators' Salaries	1300	2700	1,108,636	518,494	888,849
	Other Certificated Salaries	1900	2100	0	0	0
	<b>TOTAL CERTIFICATED SALARIES</b>			<b>12,065,322</b>	<b>7,028,891</b>	<b>12,006,901</b>
2)	Classified Salaries					
	Classified Instructional Salaries	2100	1000	243,754	288,050	509,280
	Classified Support Salaries	2200	8100	731,398	385,959	680,959
	Classified Supervisors' and Administrators' Salaries	2300	2100	0	81,251	142,084
	Clerical, Technical and Office Salaries	2400	2700	947,410	417,471	731,735
	Other Classified	2900	2100	252,013	183,159	332,235
	<b>TOTAL CLASSIFIED SALARIES</b>			<b>2,174,575</b>	<b>1,355,890</b>	<b>2,396,293</b>
3)	Employee Benefits					
	<b>STRS - Certificated</b>			<b>959,350</b>	<b>563,577</b>	<b>947,083</b>
	Instruction	3101	1000	817,556	471,019	789,903
	Instructional Supervision and Administration	3101	2100	88,151	41,573	70,111
	Instructional Library, Media, & Technology	3101	2420	0	3,751	6,405
	School Administration	3101	2700	0	0	0
	Guidance & Counseling Services	3101	3110	40,830	39,437	67,349
	Health Services	3101	3140	12,813	7,797	13,315
	Board & Superintendent	3101	7100	0	0	0
	Other General Administration	3101	2100	0	0	0
	<b>STRS - Classified</b>			<b>0</b>	<b>0</b>	<b>0</b>
	Instruction	3102	1000	0	0	0
	Instructional Supervision and Administration	3102	2100	0	0	0
	School Administration	3102	2700	0	0	0
	Pupil Transportation	3102	3600	0	0	0
	Food Services	3102	3700	0	0	0
	Other General Administration	3102	2100	0	0	0
	Plant Maintenance & Operation	3102	8100	0	0	0
	<b>PERS - Certificated</b>			<b>0</b>	<b>0</b>	<b>0</b>
	Instruction	3201	1000	0	0	0
	Instructional Supervision and Administration	3201	2100	0	0	0
	Instructional Library, Media, & Technology	3201	2420	0	0	0
	School Administration	3201	2700	0	0	0
	Guidance & Counseling Services	3201	3110	0	0	0
	Health Services	3201	3140	0	0	0
	Board & Superintendent	3201	7100	0	0	0
	Other General Administration	3201	2100	0	0	0
	<b>PERS - Classified</b>			<b>257,002</b>	<b>167,858</b>	<b>290,375</b>
	Instruction	3202	1000	28,808	35,660	61,713
	Instructional Supervision and Administration	3202	2100	0	10,059	17,217
	School Administration	3202	2700	111,970	51,683	88,669
	Pupil Transportation	3202	3600	0	0	0
	Food Services	3202	3700	0	0	0
	Other General Administration	3202	2100	29,784	22,675	40,259
	Plant Maintenance & Operation	3202	8100	86,440	47,781	82,516
	<b>OASDI Regular - Certificated</b>			<b>0</b>	<b>0</b>	<b>0</b>
	Instruction	3301	1000	0	0	0
	Instructional Supervision and Administration	3301	2100	0	0	0
	Instructional Library, Media, & Technology	3301	2420	0	0	0
	School Administration	3301	2700	0	0	0
	Guidance & Counseling Services	3301	3110	0	0	0
	Health Services	3301	3140	0	0	0
	Board & Superintendent	3301	7100	0	0	0
	Other General Administration	3301	2100	0	0	0

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OASDI Regular - Classified			<b>135,701</b>	<b>89,080</b>	<b>153,198</b>
Instruction	3302	1000	15,211	18,924	32,559
Instructional Supervision and Administration	3302	2100	0	5,338	9,084
School Administration	3302	2700	59,122	27,427	46,781
Pupil Transportation	3302	3600	0	0	0
Food Services	3302	3700	0	0	0
Other General Administration	3302	2100	15,726	12,033	21,240
Plant Maintenance & Operation	3302	8100	45,642	25,357	43,534
OASDI Medicare - Certificated			<b>172,404</b>	<b>101,723</b>	<b>171,489</b>
Instruction	3301	1000	146,923	85,017	143,028
Instructional Supervision and Administration	3301	2100	15,842	7,504	12,695
Instructional Library, Media, & Technology	3301	2420	0	677	1,160
School Administration	3301	2700	0	0	0
Guidance & Counseling Services	3301	3110	7,338	7,118	12,195
Health Services	3301	3140	2,303	1,407	2,411
Board & Superintendent	3301	7100	0	0	0
Other General Administration	3301	2100	0	0	0
OASDI Medicare - Classified			<b>31,073</b>	<b>19,623</b>	<b>34,225</b>
Instruction	3302	1000	3,483	4,169	7,274
Instructional Supervision and Administration	3302	2100	0	1,176	2,029
School Administration	3302	2700	13,538	6,042	10,451
Pupil Transportation	3302	3600	0	0	0
Food Services	3302	3700	0	0	0
Other General Administration	3302	2100	3,601	2,651	4,745
Plant Maintenance & Operation	3302	8100	10,451	5,586	9,726
Retirement in Lieu of OASDI - Certificated			<b>0</b>	<b>0</b>	<b>0</b>
Instruction	3301	1000	0	0	0
Instructional Supervision and Administration	3301	2100	0	0	0
Instructional Library, Media, & Technology	3301	2420	0	0	0
School Administration	3301	2700	0	0	0
Guidance & Counseling Services	3301	3110	0	0	0
Health Services	3301	3140	0	0	0
Board & Superintendent	3301	7100	0	0	0
Other General Administration	3301	2100	0	0	0
Retirement in Lieu of OASDI - Classified			<b>0</b>	<b>0</b>	<b>0</b>
Instruction	3302	1000	0	0	0
Instructional Supervision and Administration	3302	2100	0	0	0
School Administration	3302	2700	0	0	0
Pupil Transportation	3302	3600	0	0	0
Food Services	3302	3700	0	0	0
Other General Administration	3302	2100	0	0	0
Plant Maintenance & Operation	3302	8100	0	0	0
Health & Welfare Benefits - Certificated			<b>2,192,717</b>	<b>1,416,369</b>	<b>2,177,390</b>
Instruction	3401	1000	1,868,628	1,183,755	1,816,025
Instructional Supervision and Administration	3401	2100	201,480	104,480	161,188
Instructional Library, Media, & Technology	3401	2420	0	9,426	14,726
School Administration	3401	2700	0	0	0
Guidance & Counseling Services	3401	3110	93,323	99,113	154,839
Health Services	3401	3140	29,285	19,595	30,612
Board & Superintendent	3401	7100	0	0	0
Other General Administration	3401	2100	0	0	0
Health & Welfare Benefits - Classified			<b>395,201</b>	<b>273,221</b>	<b>434,556</b>
Instruction	3402	1000	44,299	58,044	92,355
Instructional Supervision and Administration	3402	2100	0	16,373	25,766
School Administration	3402	2700	172,180	84,123	132,696
Pupil Transportation	3402	3600	0	0	0
Food Services	3402	3700	0	0	0
Other General Administration	3402	2100	45,800	36,908	60,249
Plant Maintenance & Operation	3402	8100	132,922	77,773	123,488

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Unemployment Insurance - Certificated			<b>189,340</b>	<b>77,169</b>	<b>187,775</b>
Instruction	3501	1000	161,355	64,496	156,611
Instructional Supervision and Administration	3501	2100	17,398	5,692	13,901
Instructional Library, Media, & Technology	3501	2420	0	514	1,270
School Administration	3501	2700	0	0	0
Guidance & Counseling Services	3501	3110	8,058	5,400	13,353
Health Services	3501	3140	2,529	1,068	2,640
Board & Superintendent	3501	7100	0	0	0
Other General Administration	3501	2100	0	0	0
Unemployment Insurance - Classified			<b>34,125</b>	<b>14,886</b>	<b>37,475</b>
Instruction	3502	1000	3,825	3,162	7,965
Instructional Supervision and Administration	3502	2100	0	892	2,222
School Administration	3502	2700	14,868	4,583	11,444
Pupil Transportation	3502	3600	0	0	0
Food Services	3502	3700	0	0	0
Other General Administration	3502	2100	3,955	2,011	5,196
Plant Maintenance & Operation	3502	8100	11,478	4,237	10,649
Workers' Compensation - Certificated			<b>187,724</b>	<b>101,222</b>	<b>153,429</b>
Instruction	3601	1000	159,978	84,598	127,965
Instructional Supervision and Administration	3601	2100	17,249	7,467	11,358
Instructional Library, Media, & Technology	3601	2420	0	674	1,038
School Administration	3601	2700	0	0	0
Guidance & Counseling Services	3601	3110	7,990	7,083	10,911
Health Services	3601	3140	2,507	1,400	2,157
Board & Superintendent	3601	7100	0	0	0
Other General Administration	3601	2100	0	0	0
Workers' Compensation - Classified			<b>33,834</b>	<b>19,526</b>	<b>30,621</b>
Instruction	3602	1000	3,793	4,148	6,508
Instructional Supervision and Administration	3602	2100	0	1,170	1,816
School Administration	3602	2700	14,741	6,012	9,350
Pupil Transportation	3602	3600	0	0	0
Food Services	3602	3700	0	0	0
Other General Administration	3602	2100	3,921	2,638	4,245
Plant Maintenance & Operation	3602	8100	11,380	5,558	8,702
OPEB, Allocated			<b>0</b>	<b>0</b>	<b>0</b>
Instruction	3701	1000	0	0	0
Instructional Supervision and Administration	3701	2100	0	0	0
School Administration	3701	2700	0	0	0
Pupil Transportation	3701	3600	0	0	0
Food Services	3701	3700	0	0	0
Other General Administration	3701	2100	0	0	0
Plant Maintenance & Operation	3701	8100	0	0	0
OPEB, Active Employees			<b>0</b>	<b>0</b>	<b>0</b>
Instruction	3702	1000	0	0	0
Instructional Supervision and Administration	3702	2100	0	0	0
School Administration	3702	2700	0	0	0
Pupil Transportation	3702	3600	0	0	0
Food Services	3702	3700	0	0	0
Other General Administration	3702	2100	0	0	0
Plant Maintenance & Operation	3702	8100	0	0	0
Other Employment Benefits - Certificated			<b>16,430</b>	<b>(662)</b>	<b>6,726</b>
Instruction	3901	1000	14,002	(553)	5,610
Instructional Supervision and Administration	3901	2100	1,510	(49)	498
Instructional Library, Media, & Technology	3901	2420	0	(4)	45
School Administration	3901	2700	0	0	0
Guidance & Counseling Services	3901	3110	699	(46)	478
Health Services	3901	3140	219	(9)	95
Board & Superintendent	3901	7100	0	0	0
Other General Administration	3901	2100	0	0	0
Other Employment Benefits - Classified			<b>2,961</b>	<b>(128)</b>	<b>1,342</b>
Instruction	3902	1000	332	(27)	285
Instructional Supervision and Administration	3902	2100	0	(8)	80
School Administration	3902	2700	1,290	(39)	410
Pupil Transportation	3902	3600	0	0	0
Food Services	3902	3700	0	0	0
Other General Administration	3902	2100	343	(17)	186
Plant Maintenance & Operation	3902	8100	996	(36)	381
<b>TOTAL EMPLOYEE BENEFITS</b>			<b>4,607,864</b>	<b>2,843,463</b>	<b>4,625,684</b>
4) Books & Supplies					
Approved Textbooks and Core Curricula Materials	4100	1000	205,107	55,028	188,167

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Books and Other Reference Materials	4200	1000	22,960	11,532	17,936
Materials and Supplies	4300	1000	47,460	57,092	114,654
Noncapitalized Equipment	4400	1000	352,900	367,718	375,718
Other Supplies	4300	2700	293,031	139,927	268,367
Pupil Transportation	4300	3600	100,402	74,265	178,140
Food Service Supplies	4700	3700	743,702	371,397	753,250
<b>TOTAL BOOKS AND SUPPLIES</b>			<b>1,765,562</b>	<b>1,076,958</b>	<b>1,896,231</b>



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5) Services and Other Operating Expenses					
Subagreements for Services	5100				
Personal Services	5800	2700	0	0	0
Travel and Conference	5200	2700	24,527	25,478	47,317
Due and Memberships	5300	7200	53,970	56,445	66,445
Insurance	5400	7200	214,658	158,747	214,658
Operation and Housekeeping Services	5500	8100	585,301	97,667	585,301
Rentals/Leases/Repairs&Noncapitalized Improvements	5600	8100	784,987	390,035	756,469
Transfers of Direct Cost	5710	8100	0	0	0
Transfer of Direct Costs - Interfund	5750	8100	0	0	0
Professional Consulting Services& Operating Exp	5800	8100	1,638,123	770,189	1,720,548
Communications	5900	8100	18,200	9,960	15,930
<b>TOTAL SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,319,766</b>	<b>1,508,521</b>	<b>3,406,668</b>
6) Depreciation					
Depreciation Expense	6900	8100	18,819	11,816	22,031
<b>TOTAL DEPRECIATION</b>			<b>18,819</b>	<b>11,816</b>	<b>22,031</b>
7) Other Outgo (excluding Transfers of Indirect Costs)					
Tuition			0	0	0
Tuition for Intruccion Under Interdistrict Attendance Agreements	7110		0	0	0
Tuition, Excess Costs, and/or Deficit Payments			0	0	0
Payments to Districts or Charter School	7141		0	0	0
Payments to County Offices	7142		0	0	0
Payments to JPAs	7143		0	0	0
Other Transfers Out					
All Other Transfers	7281-7283		0	0	0
All Other Transfers Out to All Others	7299		0	0	0
Debt Service					
Debt Service-Interest	7438	9100	78,646	30,875	62,875
			0	0	0
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>78,646</b>	<b>30,875</b>	<b>62,875</b>
OTHER OUTGO-TRANSFERS OF INDIRECT COSTS					
Transfers of Indirect Cost	7310		0	0	0
Transfers of Indirect Cost-Interfund	7350		0	0	0
<b>TOTAL, OTHER OUTGO-TRANSFERS OF INDIRECT COSTS</b>			<b>0</b>	<b>0</b>	<b>0</b>
8) Direct Support/Indirect Costs/All Other Financing Uses					
Indirect Cost ( total charter school supervisorial oversight fee	5800	8100	253,499	124,665	285,307
All Other Financing Uses	7699	9100	0	0	0
<b>TOTAL EXPENDITURES</b>			<b>24,284,053</b>	<b>13,981,081</b>	<b>24,701,990</b>