



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 8.1b

Meeting Date: October 4, 2012

Subject: Approve 2011-12 Year End Financial Report and Final Transfers

- Information Item Only
- Approval on Consent Agenda
- Conference (for discussion only)
- Conference/First Reading (Action Anticipated: _____)
- Conference/Action
- Action
- Public Hearing

Division: Administrative Services

Recommendation: Approve the 2011-12 Year End Financial Report and final transfers.

Background/Rationale: At the close of each fiscal year, school districts must complete a financial report and may make transfers between expenditure classifications necessary to permit the payment of obligations incurred during that fiscal year. The unaudited financial report is filed with the county superintendent and subsequently filed with the state. The 2011-12 Year End Financial Report includes a summary by fund of revenues and expenditures for the period beginning July 1, 2011 and ending June 30, 2012. The transfers are effective through the end of the 2011-12 fiscal year.

Financial Considerations: District revenue and expenditures for the 2011-12 fiscal year.

Documents Attached:

1. 2011-12 Year End Report

Estimated Time of Presentation: N/A

Submitted by: Gerardo Castillo, Director III, Budget Services

Approved by: Patricia A. Hagemeyer, Chief Business Officer

UNAUDITED ACTUAL FINANCIAL REPORT:

To the County Superintendent of Schools:

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

Signed _____

Date of Meeting: Oct 04, 2012

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

To the Superintendent of Public Instruction:

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

Signed _____

Date: _____

County Superintendent/Designee
(Original signature required)

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

For County Office of Education:

For School District:

Debra J. Wilkins

Gerardo Castillo, CPA

Name

Name

Coorinator

Director of Budget Services

Title

Title

(916) 228-2294

(916) 643-9405

Telephone

Telephone

dwilkins@scoe.net

gerardo-castillo@scusd.edu

E-mail Address

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)

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			28,827.18	28,694.38	28,689.38	28,912.24
a. Kindergarten	3,473.41	3,473.62				
b. Grades One through Three	9,967.11	9,963.11				
c. Grades Four through Six	9,339.04	9,323.33				
d. Grades Seven and Eight	6,083.43	6,043.38				
e. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
f. Home and Hospital	22.91	24.06				
g. Community Day School	26.34					
2. Special Education						
a. Special Day Class	1,104.90	1,058.94	1,072.34	1,104.90	1,102.90	1,104.90
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	168.23	148.26	209.16	160.03	160.13	168.23
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	8.70	7.81	6.46	8.20	7.10	8.70
3. TOTAL, ELEMENTARY	30,194.07	30,042.51	30,115.14	29,967.51	29,959.51	30,194.07
HIGH SCHOOL						
4. General Education			10,799.06	10,389.72	10,384.72	10,465.58
a. Grades Nine through Twelve	10,177.02	10,012.17				
b. Continuation Education	268.06	260.07				
c. Opportunity Schools and Full-Day Opportunity Classes	0.00	0.00				
d. Home and Hospital	20.50	19.87				
e. Community Day School	0.00					
5. Special Education						
a. Special Day Class	545.73	530.18	543.49	545.73	542.73	545.73
b. Nonpublic, Nonsectarian Schools (EC 56366[a][7])	126.22	105.38	124.37	126.22	124.22	126.22
c. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions	17.38	15.25	11.16	17.38	17.38	17.38
6. TOTAL, HIGH SCHOOL	11,154.91	10,942.92	11,478.08	11,079.05	11,069.05	11,154.91
COUNTY SUPPLEMENT						
7. County Community Schools (EC 1982[a])						
a. Elementary						
b. High School						
8. Special Education						
a. Special Day Class - Elementary	17.34	17.30	17.34	17.34	17.04	17.34
b. Special Day Class - High School	14.00	13.56	14.00	14.00	13.44	14.00
c. Nonpublic, Nonsectarian Schools - Elementary						
d. Nonpublic, Nonsectarian Schools - High School						
e. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - Elementary						
f. Nonpublic, Nonsectarian Schools - Licensed Children's Institutions - High School						
9. TOTAL, ADA REPORTED BY COUNTY OFFICES	31.34	30.86	31.34	31.34	30.48	31.34
10. TOTAL, K-12 ADA (sum lines 3, 6, and 9)	41,380.32	41,016.29	41,624.56	41,077.90	41,059.04	41,380.32
11. ADA for Necessary Small Schools also included in lines 3 and 6.						
12. REGIONAL OCCUPATIONAL CENTERS & PROGRAMS*						

Description	2011-12 Unaudited Actuals			2012-13 Budget		
	P-2 ADA	Annual ADA	Revenue Limit ADA	Estimated P-2 ADA	Estimated Annual ADA	Estimated Revenue Limit ADA
CLASSES FOR ADULTS						
13. Concurrently Enrolled Secondary Students*						
14. Adults Enrolled, State Apportioned*						
15. Students 21 Years or Older and Students 19 or Older Not Continuously Enrolled Since Their 18th Birthday, Participating in Full-Time Independent Study*						
16. TOTAL, CLASSES FOR ADULTS (sum lines 13 through 15)						
17. Adults in Correctional Facilities						
18. TOTAL, ADA (sum lines 10, 12, 16, and 17)	41,380.32	41,016.29	41,624.56	41,077.90	41,059.04	41,380.32
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)	0.00	0.00	0.00	0.00	0.00	0.00
b. All Other Block Grant Funded Charters	4,253.37	4,239.05	4,253.37	4,275.82	4,253.82	4,275.82
25. Charter ADA Funded Through the Revenue Limit						
26. TOTAL, CHARTER SCHOOLS ADA (sum lines 24a, 24b, and 25)	4,253.37	4,239.05	4,253.37	4,275.82	4,253.82	4,275.82
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.

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	170,919,753.27	301	98,369.76	303	170,821,383.51	305	6,651,145.06		307	164,170,238.45	309
2000 - Classified Salaries	52,722,191.72	311	169,068.90	313	52,553,122.82	315	6,889,400.34		317	45,663,722.48	319
3000 - Employee Benefits (Excluding 3800)	109,401,929.74	321	21,104,177.65	323	88,297,752.09	325	6,476,426.45		327	81,821,325.64	329
4000 - Books, Supplies Equip Replace. (6500)	13,806,974.25	331	1,332,735.86	333	12,474,238.39	335	3,204,516.22		337	9,269,722.17	339
5000 - Services. . . & 7300 - Indirect Costs	53,917,123.88	341	193,964.12	343	53,723,159.76	345	25,336,772.16		347	28,386,387.60	349
TOTAL					377,869,656.57	365			TOTAL	329,311,396.34	369

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

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

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

PART II: MINIMUM CLASSROOM COMPENSATION (Instruction, Functions 1000-1999)		Object	EDP No.
1. Teacher Salaries as Per EC 41011		1100	137,607,107.59
2. Salaries of Instructional Aides Per EC 41011		2100	8,093,029.16
3. STRS		3101 & 3102	11,049,439.12
4. PERS		3201 & 3202	878,521.67
5. OASDI - Regular, Medicare and Alternative		3301 & 3302	2,596,245.73
6. Health & Welfare Benefits (EC 41372) (Include Health, Dental, Vision, Pharmaceutical, and Annuity Plans)		3401 & 3402	38,671,680.94
7. Unemployment Insurance		3501 & 3502	2,337,641.05
8. Workers' Compensation Insurance		3601 & 3602	2,749,979.97
9. OPEB, Active Employees (EC 41372)		3751 & 3752	0.00
10. Other Benefits (EC 22310)		3901 & 3902	60,027.80
11. SUBTOTAL Salaries and Benefits (Sum Lines 1 - 10)			204,043,673.03
12. Less: Teacher and Instructional Aide Salaries and Benefits deducted in Column 2			0.00
13a. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4a (Extracted)			3,313,136.34
b. Less: Teacher and Instructional Aide Salaries and Benefits (other than Lottery) deducted in Column 4b (Overrides)*			
14. TOTAL SALARIES AND BENEFITS			200,730,536.69
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.			60.95%
16. District is exempt from EC 41372 because it meets the provisions of EC 41374. (If exempt, enter 'X')			

PART III: DEFICIENCY AMOUNT	
A deficiency amount (Line 5) is only applicable to districts not meeting the minimum classroom compensation percentage required under EC 41372 and not exempt under the provisions of EC 41374.	
1. Minimum percentage required (60% elementary, 55% unified, 50% high)	55.00%
2. Percentage spent by this district (Part II, Line 15)	60.95%
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)	329,311,396.34
5. Deficiency Amount (Part III, Line 3 times Line 4)	0.00

Sacramento City Unified School District • 2011-2012
Unaudited Actuals Summary All Funds

	GENERAL FUND			TOTAL	Charter School Fund	Adult Education Fund	Caterina Fund	Child Development Fund	Deferred Maintenance Fund	General Obligation Bonds Fund	Building Fund	County School Facilities Fund	Capital Facilities Funds 25, 49, 52	Dental Vision Fund	Retiree Benefit Fund	Self Insurance Fund	Grand Total All Funds	
	UNRESTRICTED	RESTRICTED Partially Funded	RESTRICTED Fully Funded															
REVENUES																		
REVENUE LIMIT SOURCES	\$210,259,890	\$10,305,576	\$0	\$220,565,466	\$8,281,100	\$3,839,802	\$17,399,566	\$11,296,557	\$750,000	\$0	\$220,408	\$731,519	\$4,233,937	\$7,946,157	\$22,987,454	\$385,754	\$228,846,566	
FEDERAL REVENUE	\$0	\$8,833,032	\$38,514,110	\$47,347,142	\$527,948	\$5,840,179	\$1,363,296	\$3,728,515	\$879	\$0	\$220,408	\$0	\$4,233,937	\$7,946,157	\$22,987,454	\$385,754	\$80,430,805	
OTHER STATE REVENUES	\$49,799,537	\$26,507,586	\$32,498,803	\$108,799,926	\$1,965,247	\$6,840,179	\$1,363,296	\$3,728,515	\$879	\$0	\$220,408	\$0	\$4,233,937	\$7,946,157	\$22,987,454	\$385,754	\$123,168,682	
OTHER LOCAL REVENUES	\$7,097,589	\$188,576	\$5,899,452	\$13,185,617	\$86,797	\$3,901,698	\$1,434,204	\$2,165,941	\$797	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$66,536,734	
TOTAL REVENUES	\$287,143,986	\$46,852,770	\$76,909,956	\$389,906,712	\$10,581,092	\$13,581,479	\$20,197,056	\$17,191,013	\$750,797	\$0	\$220,408	\$731,519	\$4,233,937	\$7,946,157	\$22,987,454	\$385,754	\$488,982,787	
EXPENDITURES																		
CERTIFICATED SALARIES	\$122,374,423	\$22,748,522	\$25,796,808	\$170,919,753	\$5,151,274	\$3,510,092	\$6,261,971	\$4,463,047	\$659,557	\$945	\$281,236	\$0	\$86,211	\$86,211	\$22,282,159	\$153,730	\$185,694,956	
CLASSIFIED SALARIES	\$26,271,757	\$18,723,797	\$7,726,638	\$52,722,192	\$680,284	\$1,974,255	\$3,477,650	\$6,647,875	\$120,415	\$0	\$61,179	\$0	\$63,693	\$63,693	\$0	\$63,693	\$67,282,463	
EMPLOYEE BENEFITS	\$69,916,594	\$26,107,103	\$14,297,325	\$110,321,022	\$2,850,344	\$2,786,503	\$3,477,650	\$6,647,875	\$448,820	\$0	\$166,225	\$0	\$26,487	\$26,487	\$0	\$26,487	\$126,396,008	
BOOKS AND SUPPLIES	\$2,393,375	\$1,597,230	\$8,516,369	\$12,506,974	\$385,832	\$484,781	\$8,241,433	\$773,513	\$448,820	\$945	\$633,901	\$0	\$69,653	\$8,979,841	\$22,282,159	\$76,777	\$23,108,842	
SERVICES/OTHER OP. EXP.	\$19,064,450	\$18,521,278	\$17,958,859	\$55,544,587	\$1,087,287	\$2,812,670	\$52,918	\$440,528	\$189,425	\$0	\$22,250,180	\$0	\$69,653	\$8,979,841	\$22,282,159	\$290,663	\$92,258,449	
CAPITAL OUTLAY	\$109,039	\$290,357	\$3,478,167	\$3,877,563	\$0	\$0	\$5,990	\$96,262	\$0	\$0	\$2,619,330	\$0	\$16,704	\$16,704	\$0	\$16,704	\$26,256,699	
OTHER OUTGO	\$1,867,028	\$0	\$49,839	\$1,916,867	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,916,867	
INDIRECT/DIRECT SUPPORT	-\$3,781,421	\$251,163	\$1,902,775	-\$1,627,483	\$350,160	\$875,756	\$601,547	\$0	\$1,415,217	\$0	\$0	\$0	\$795,969	\$9,129,546	\$22,282,159	\$591,498	\$526,316,830	
TOTAL EXPENDITURES	\$238,315,245	\$89,239,470	\$79,726,780	\$406,281,495	\$10,155,001	\$11,917,461	\$18,609,882	\$19,138,607	\$1,415,217	\$945	\$26,021,051	\$0	\$795,969	\$9,129,546	\$22,282,159	\$591,498	\$526,316,830	
OTHER FINANCING SOURCES/USES																		
INTERFUND TRANSFERS IN	\$2,974,615	\$0	\$132,720	\$3,107,335	\$17,880	-\$2,200,000	\$0	-\$132,720	\$0	\$0	\$731,519	-\$731,519	\$0	\$0	\$0	\$0	\$3,856,744	
INTERFUND TRANSFERS OUT	-\$17,890	\$0	\$0	-\$17,890	-\$774,615	-\$2,200,000	\$0	-\$132,720	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-\$3,856,744	
OTHER SOURCES	-\$42,825,506	\$42,386,700	\$438,806	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
TOTAL OTHER SOURCES/USES	-\$39,866,781	\$42,386,700	\$571,526	\$3,089,445	-\$756,725	-\$2,200,000	\$0	-\$132,720	\$0	\$0	\$731,519	-\$731,519	\$0	\$0	\$0	\$0	\$0	
NET CHANGE IN FUND BALANCE	-\$11,040,040	\$0	-\$2,245,889	-\$13,285,929	-\$80,634	-\$535,982	\$1,587,174	-\$1,945,594	-\$797,140	-\$945	-\$25,099,124	\$0	\$3,437,968	-\$1,183,388	\$725,295	-\$205,744	-\$37,334,043	
BEGINNING BALANCE, JULY 1	\$23,617,700	\$0	\$10,781,724	\$34,399,424	\$942,406	\$2,441,499	\$4,105,608	\$3,834,491	\$888,726	\$945	\$48,737,611	\$0	\$16,684,740	\$1,403,534	\$15,185,908	\$3,825,951	\$132,430,843	
ENDING BALANCE	\$12,577,660	\$0	\$8,535,835	\$21,113,495	\$881,772	\$1,905,517	\$5,692,782	\$1,888,897	\$91,586	\$0	\$23,545,030	\$0	\$20,122,708	\$220,146	\$15,891,203	\$3,620,207	\$94,973,343	
Reserved Fund Balance:	\$345,284	\$0	\$1,189	\$346,473	\$164,994	\$10,191	\$5,468,286	\$368,493	\$91,586	\$0	\$102	\$0	\$20,122,708	\$220,146	\$15,891,203	\$3,620,207	\$26,090,095	
Designated Fund Balance:	\$8,979,822	\$0	\$8,534,646	\$8,979,822	\$716,778	\$1,895,326	\$224,496	\$1,520,404	\$91,586	\$0	\$0	\$0	\$20,122,708	\$220,146	\$15,891,203	\$3,620,207	\$8,534,646	
Economic Uncertainties	\$3,252,554	\$0	\$0	\$3,252,554	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$8,979,822	
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$51,368,780	
Unappropriated Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$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)	
A. REVENUES									
1) Revenue Limit Sources		8010-8099	210,259,889.93	10,305,576.04	220,565,465.97	194,125,518.14	9,407,232.00	203,532,750.14	-7.7%
2) Federal Revenue		8100-8299	0.00	47,367,141.76	47,367,141.76	0.00	40,200,765.00	40,200,765.00	-15.1%
3) Other State Revenue		8300-8599	49,796,537.34	59,003,389.00	108,799,926.34	49,384,171.00	51,868,838.00	101,253,009.00	-6.9%
4) Other Local Revenue		8600-8799	7,087,559.11	6,086,028.32	13,173,587.43	1,159,613.07	1,289,937.00	2,449,550.07	-81.4%
5) TOTAL, REVENUES			267,143,986.38	122,762,135.12	389,906,121.50	244,669,302.21	102,766,772.00	347,436,074.21	-10.9%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	122,374,422.98	48,545,330.29	170,919,753.27	107,979,073.00	42,537,692.55	150,516,765.55	-11.9%
2) Classified Salaries		2000-2999	26,271,756.85	26,450,434.87	52,722,191.72	20,112,269.00	24,632,801.00	44,745,070.00	-15.1%
3) Employee Benefits		3000-3999	69,916,594.06	40,404,427.41	110,321,021.47	57,210,598.00	39,444,015.00	96,654,613.00	-12.4%
4) Books and Supplies		4000-4999	2,393,374.70	10,113,599.55	12,506,974.25	3,371,119.21	6,808,810.45	10,179,929.66	-18.6%
5) Services and Other Operating Expenditures		5000-5999	19,064,449.79	36,480,137.65	55,544,587.44	18,186,069.00	27,885,552.00	46,071,621.00	-17.1%
6) Capital Outlay		6000-6999	109,039.11	3,768,524.21	3,877,563.32	135,667.00	104,205.00	239,872.00	-93.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,967,028.54	49,838.94	2,016,867.48	2,125,000.00	0.00	2,125,000.00	5.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,781,421.26)	2,153,957.70	(1,627,463.56)	(2,927,374.00)	1,541,145.00	(1,386,229.00)	-14.8%
9) TOTAL, EXPENDITURES			238,315,244.77	167,966,250.62	406,281,495.39	206,192,421.21	142,954,221.00	349,146,642.21	-14.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)									
			28,828,741.61	(45,204,115.50)	(16,375,373.89)	38,476,881.00	(40,187,449.00)	(1,710,568.00)	-89.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	2,974,615.00	132,719.79	3,107,334.79	710,568.00	0.00	710,568.00	-77.1%
b) Transfers Out		7600-7629	17,889.60	0.00	17,889.60	0.00	0.00	0.00	-100.0%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(42,825,506.70)	42,825,506.70	0.00	(40,187,449.00)	40,187,449.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,868,781.30)	42,958,226.49	3,089,445.19	(39,476,881.00)	40,187,449.00	710,568.00	-77.0%

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)	
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,040,039.69)	(2,245,889.01)	(13,285,928.70)	(1,000,000.00)	0.00	(1,000,000.00)	-92.5%
F. FUND BALANCE, RESERVES									
1) Beginning Fund Balance									
a) As of July 1 - Unaudited		9791	23,617,699.99	10,781,723.85	34,399,423.84	12,577,660.30	8,535,834.84	21,113,495.14	-38.6%
b) Audit Adjustments		9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,617,699.99	10,781,723.85	34,399,423.84	12,577,660.30	8,535,834.84	21,113,495.14	-38.6%
d) Other Restatements		9795	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,617,699.99	10,781,723.85	34,399,423.84	12,577,660.30	8,535,834.84	21,113,495.14	-38.6%
2) Ending Balance, June 30 (E + F1e)			12,577,660.30	8,535,834.84	21,113,495.14	11,577,660.30	8,535,834.84	20,113,495.14	-4.7%
Components of Ending Fund Balance									
a) Nonspendable									
Revolving Cash		9711	225,000.00	0.00	225,000.00	225,000.00	0.00	225,000.00	0.0%
Stores		9712	119,219.17	0.00	119,219.17	320,000.00	0.00	320,000.00	168.4%
Prepaid Expenditures		9713	1,065.00	1,189.00	2,254.00	0.00	0.00	0.00	-100.0%
All Others		9719	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Restricted		9740	0.00	8,534,645.84	8,534,645.84	0.00	8,535,834.84	8,535,834.84	0.0%
c) Committed									
Stabilization Arrangements		9750	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
d) Assigned									
Other Assignments									
Retiree Benefit Set Aside to Bal. 2012-13	0000	9780	3,252,554.36	0.00	3,252,554.36	2,052,838.53	0.00	2,052,838.53	-36.9%
Donations, School Sites	0000	9780	1,000,000.00		1,000,000.00				
POs. Brought Fwd/Carryover	0000	9780	719,157.00		719,157.00				
Regional Occupational Prog.	0000	9780	1,280,473.38		1,280,473.38				
Lottery - Career and Tech	1100	9780	141,721.00		141,721.00				
Donations, School Sites	0000	9780	111,202.98		111,202.98				
POs Brought Fwd/Carryover	0000	9780				719,157.00		719,157.00	
Regional Occupational Prog.	0000	9780				1,080,757.55		1,080,757.55	
Lottery - Career and Tech	1100	9780				141,721.00		141,721.00	
		9780				111,202.98		111,202.98	
e) Unassigned/unappropriated									
Reserve for Economic Uncertainties		9789	8,979,821.77	0.00	8,979,821.77	8,979,821.77	0.00	8,979,821.77	0.0%
Unassigned/Unappropriated Amount		9790	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)	
G. ASSETS									
1) Cash									
a) in County Treasury		9110	10,104,999.94	(1,817,648.37)	8,287,351.57				
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00	0.00	0.00				
b) in Banks		9120	0.00	0.00	0.00				
c) in Revolving Fund		9130	225,000.00	0.00	225,000.00				
d) with Fiscal Agent		9135	0.00	0.00	0.00				
e) collections awaiting deposit		9140	163,086.02	208,828.41	371,914.43				
2) Investments		9150	0.00	0.00	0.00				
3) Accounts Receivable		9200	87,515,022.79	7,720.42	87,522,743.21				
4) Due from Grantor Government		9290	5,581,320.72	20,221,232.62	25,802,553.34				
5) Due from Other Funds		9310	6,714,563.87	27,538.65	6,742,100.52				
6) Stores		9320	119,219.17	0.00	119,219.17				
7) Prepaid Expenditures		9330	1,065.00	1,189.00	2,254.00				
8) Other Current Assets		9340	0.00	0.00	0.00				
9) Fixed Assets		9400							
10) TOTAL, ASSETS			110,424,277.51	18,648,858.73	129,073,136.24				
H. LIABILITIES									
1) Accounts Payable		9500	15,037,085.71	8,034,648.88	23,071,734.59				
2) Due to Grantor Governments		9590	0.00	27,676.27	27,676.27				
3) Due to Other Funds		9610	7,809,531.50	283,004.72	8,092,536.22				
4) Current Loans		9640	75,000,000.00	0.00	75,000,000.00				
5) Deferred Revenue		9650	0.00	1,767,694.02	1,767,694.02				
6) Long-Term Liabilities		9660							
7) TOTAL, LIABILITIES			97,846,617.21	10,113,023.89	107,959,641.10				
I. FUND EQUITY									
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			12,577,660.30	8,535,834.84	21,113,495.14				

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)	
REVENUE LIMIT SOURCES									
Principal Apportionment State Aid - Current Year		8011	164,202,557.41	0.00	164,202,557.41	146,648,225.61	0.00	146,648,225.61	-10.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	153,213.60	0.00	153,213.60	0.00	0.00	0.00	-100.0%
Tax Relief Subventions Homeowners' Exemptions		8021	786,010.54	0.00	786,010.54	779,027.00	0.00	779,027.00	-0.9%
Timber Yield Tax		8022	27.03	0.00	27.03	0.00	0.00	0.00	-100.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	51,664,216.08	0.00	51,664,216.08	51,362,000.00	0.00	51,362,000.00	-0.6%
Unsecured Roll Taxes		8042	2,398,049.50	0.00	2,398,049.50	2,378,300.00	0.00	2,378,300.00	-0.8%
Prior Years' Taxes		8043	622,486.27	0.00	622,486.27	2,354,996.00	0.00	2,354,996.00	278.3%
Supplemental Taxes		8044	43,484.32	0.00	43,484.32	126,600.00	0.00	126,600.00	191.1%
Education Revenue Augmentation Fund (ERAF)		8045	4,071,743.25	0.00	4,071,743.25	4,461,500.00	0.00	4,461,500.00	9.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	583,670.99	0.00	583,670.99	334,681.00	0.00	334,681.00	-42.7%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	11,916.12	0.00	11,916.12	0.00	0.00	0.00	-100.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	(5,958.11)	0.00	(5,958.11)	0.00	0.00	0.00	-100.0%
Subtotal, Revenue Limit Sources			224,531,417.00	0.00	224,531,417.00	208,445,329.61	0.00	208,445,329.61	-7.2%
Revenue Limit Transfers									
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(10,305,576.04)		(10,305,576.04)	(9,407,232.00)		(9,407,232.00)	-8.7%
Continuation Education ADA Transfer	2200	8091		0.00	0.00		0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091		0.00	0.00		0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091		10,305,576.04	10,305,576.04		9,407,232.00	9,407,232.00	-8.7%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	1,003,223.97	0.00	1,003,223.97	881,922.00	0.00	881,922.00	-12.1%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(4,969,175.00)	0.00	(4,969,175.00)	(5,794,501.47)	0.00	(5,794,501.47)	16.6%
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			210,259,889.93	10,305,576.04	220,565,465.97	194,125,518.14	9,407,232.00	203,532,750.14	-7.7%
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	9,343,795.43	9,343,795.43	0.00	8,616,111.00	8,616,111.00	-7.8%
Special Education Discretionary Grants		8182	0.00	907,806.26	907,806.26	0.00	1,422,947.00	1,422,947.00	56.7%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290		7,685,225.09	7,685,225.09		295,000.00	295,000.00	-96.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290		18,511,711.18	18,511,711.18		19,979,720.00	19,979,720.00	7.9%
NCLB: Title I, Part D, Local Delinquent Programs	3025	8290		124,144.36	124,144.36		19,429.00	19,429.00	-84.3%
NCLB: Title II, Part A, Teacher Quality	4035	8290		3,587,149.51	3,587,149.51		3,720,379.00	3,720,379.00	3.7%
NCLB: Title III, Immigrant Education Program	4201	8290		(0.29)	(0.29)		0.00	0.00	-100.0%

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)	
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290		1,116,197.00	1,116,197.00		889,466.00	889,466.00	-20.3%
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		528,670.03	528,670.03		480,741.00	480,741.00	-9.1%
Safe and Drug Free Schools	3700-3799	8290		49,486.69	49,486.69		130,275.00	130,275.00	163.3%
Other Federal Revenue	All Other	8290	0.00	5,512,956.47	5,512,956.47	0.00	4,646,697.00	4,646,697.00	-15.7%
TOTAL, FEDERAL REVENUE			0.00	47,367,141.76	47,367,141.76	0.00	40,200,765.00	40,200,765.00	-15.1%
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		22,317,603.54	22,317,603.54		22,523,849.00	22,523,849.00	0.9%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
Home-to-School Transportation	7230	8311		1,176,296.00	1,176,296.00		0.00	0.00	-100.0%
Economic Impact Aid	7090-7091	8311		11,722,452.00	11,722,452.00		9,499,013.00	9,499,013.00	-19.0%
Spec. Ed. Transportation	7240	8311		2,947,058.00	2,947,058.00		2,867,699.00	2,867,699.00	-2.7%
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	11,139,471.00	0.00	11,139,471.00	7,047,300.00	0.00	7,047,300.00	-36.7%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,119,921.32	1,296,174.00	7,416,095.32	5,658,242.00	1,119,240.00	6,777,482.00	-8.6%
Tax Relief Subventions Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
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		7,104,080.92	7,104,080.92		6,919,562.00	6,919,562.00	-2.6%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590		385,725.58	385,725.58		150,309.00	150,309.00	-61.0%
Healthy Start	6240	8590		100,218.00	100,218.00		0.00	0.00	-100.0%
Class Size Reduction Facilities	6200	8590		0.00	0.00		0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590		0.00	0.00		0.00	0.00	0.0%
Quality Education Investment Act	7400	8590		6,993,000.00	6,993,000.00		5,051,416.00	5,051,416.00	-27.8%
All Other State Revenue	All Other	8590	32,537,145.02	4,960,780.96	37,497,925.98	36,678,629.00	3,737,750.00	40,416,379.00	7.8%
TOTAL, OTHER STATE REVENUE			49,796,537.34	59,003,389.00	108,799,926.34	49,384,171.00	51,868,838.00	101,253,009.00	-6.9%

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									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds									
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from									
Delinquent Non-Revenue									
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	46,706.29	0.00	46,706.29	0.00	0.00	0.00	-100.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	2,180,530.16	0.00	2,180,530.16	984,000.00	0.00	984,000.00	-54.9%
Interest		8660	647,371.82	0.00	647,371.82	175,613.07	0.00	175,613.07	-72.9%
Net Increase (Decrease) in the Fair Value									
of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677		0.00	0.00		0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Misc Funds Non-Revenue									
Limit (50%) Adjustment		8691	5,958.11	0.00	5,958.11	0.00	0.00	0.00	-100.0%
Pass-Through Revenues From									
Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,206,992.73	6,086,028.32	10,293,021.05	0.00	1,289,937.00	1,289,937.00	-87.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments									
Special Education SELPA Transfers									
From Districts or Charter Schools	6500	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6500	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6500	8793		0.00	0.00		0.00	0.00	0.0%
ROC/IP Transfers									
From Districts or Charter Schools	6360	8791		0.00	0.00		0.00	0.00	0.0%
From County Offices	6360	8792		0.00	0.00		0.00	0.00	0.0%
From JPAs	6360	8793		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments									
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,087,559.11	6,086,028.32	13,173,587.43	1,159,613.07	1,289,937.00	2,449,550.07	-81.4%
TOTAL, REVENUES			267,143,986.38	122,762,135.12	389,906,121.50	244,669,302.21	102,766,772.00	347,436,074.21	-10.9%

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	106,494,441.90	32,299,897.01	138,794,338.91	96,805,308.00	26,622,881.00	123,428,189.00	-11.1%
Certificated Pupil Support Salaries		1200	2,600,368.02	5,679,947.92	8,280,315.94	43,233.00	5,630,507.00	5,673,740.00	-31.5%
Certificated Supervisors' and Administrators' Salaries		1300	12,664,122.06	3,454,567.43	16,118,689.49	10,599,891.00	2,970,621.55	13,570,512.55	-15.8%
Other Certificated Salaries		1900	615,491.00	7,110,917.93	7,726,408.93	530,641.00	7,313,683.00	7,844,324.00	1.5%
TOTAL, CERTIFICATED SALARIES			122,374,422.98	48,545,330.29	170,919,753.27	107,979,073.00	42,537,692.55	150,516,765.55	-11.9%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	435,708.09	7,941,729.51	8,377,437.60	18,240.00	8,296,857.00	8,315,097.00	-0.7%
Classified Support Salaries		2200	9,898,999.32	12,321,600.93	22,220,600.25	5,915,467.06	11,024,407.00	16,939,874.06	-23.8%
Classified Supervisors' and Administrators' Salaries		2300	3,312,183.98	2,686,989.64	5,999,173.62	2,976,801.00	2,234,033.00	5,210,834.00	-13.1%
Clerical, Technical and Office Salaries		2400	11,980,767.14	1,807,971.63	13,788,738.77	10,533,917.94	1,891,580.00	12,425,497.94	-9.9%
Other Classified Salaries		2900	644,098.32	1,692,143.16	2,336,241.48	667,843.00	1,185,924.00	1,853,767.00	-20.7%
TOTAL, CLASSIFIED SALARIES			26,271,756.85	26,450,434.87	52,722,191.72	20,112,269.00	24,632,801.00	44,745,070.00	-15.1%
EMPLOYEE BENEFITS									
STRS		3101-3102	9,886,098.05	3,783,055.03	13,669,153.08	8,842,982.00	3,969,909.00	12,812,891.00	-6.3%
PERS		3201-3202	2,634,460.86	2,770,361.81	5,404,822.67	1,974,284.00	2,505,904.00	4,480,188.00	-17.1%
OASDI/Medicare/Alternative		3301-3302	3,630,900.10	2,729,626.39	6,360,526.49	2,855,275.00	2,457,182.00	5,312,457.00	-16.5%
Health and Welfare Benefits		3401-3402	34,859,495.33	20,153,916.62	55,013,411.95	28,468,611.00	20,387,670.00	48,856,281.00	-11.2%
Unemployment Insurance		3501-3502	2,372,057.09	1,172,248.34	3,544,305.43	2,051,625.00	1,013,843.00	3,065,468.00	-13.5%
Workers' Compensation		3601-3602	2,794,226.00	1,410,014.37	4,204,240.37	2,378,392.00	1,231,015.00	3,609,407.00	-14.1%
OPEB, Allocated		3701-3702	13,136,612.64	7,917,195.62	21,053,808.26	10,179,265.00	7,383,307.00	17,562,572.00	-16.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	502,817.55	416,274.18	919,091.73	376,444.00	448,613.00	825,057.00	-10.2%
Other Employee Benefits		3901-3902	99,926.44	51,735.05	151,661.49	83,720.00	46,572.00	130,292.00	-14.1%
TOTAL, EMPLOYEE BENEFITS			69,916,594.06	40,404,427.41	110,321,021.47	57,210,598.00	39,444,015.00	96,654,613.00	-12.4%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	3,306.67	704,310.06	707,616.73	1,067,926.00	77,576.00	1,145,502.00	61.9%
Books and Other Reference Materials		4200	17,583.55	202,348.80	219,932.15	25,802.00	163,707.00	189,509.00	-13.8%
Materials and Supplies		4300	2,055,260.97	6,726,593.61	8,781,854.58	2,146,104.74	6,064,929.45	8,211,034.19	-6.5%
Noncapitalized Equipment		4400	317,223.51	2,480,347.28	2,797,570.79	131,286.47	502,598.00	633,884.47	-77.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,393,374.70	10,113,599.55	12,506,974.25	3,371,119.21	6,808,810.45	10,179,929.66	-18.6%
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	74,752.57	28,594,158.10	28,668,910.67	399,000.00	20,396,596.00	20,795,596.00	-27.5%
Travel and Conferences		5200	130,416.00	377,051.96	507,467.96	129,476.00	137,814.00	267,290.00	-47.3%
Dues and Memberships		5300	74,770.00	26,046.50	100,816.50	35,690.00	2,100.00	37,790.00	-62.5%
Insurance		5400 - 5450	1,960,565.15	500.00	1,961,065.15	1,887,460.00	0.00	1,887,460.00	-3.8%
Operations and Housekeeping Services		5500	8,002,238.82	39,250.57	8,041,489.39	8,382,967.00	20,311.00	8,403,278.00	4.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,335,546.86	937,083.16	2,272,630.02	1,316,459.00	625,905.00	1,942,364.00	-14.5%
Transfers of Direct Costs		5710	63,425.02	(63,425.02)	0.00	(14,854.00)	14,854.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(770,009.42)	149,055.57	(620,953.85)	(843,592.00)	(14,600.00)	(858,192.00)	38.2%
Professional/Consulting Services and Operating Expenditures		5800	7,639,667.23	6,345,441.95	13,985,109.18	6,288,391.00	6,676,605.00	12,964,996.00	-7.3%
Communications		5900	553,077.56	74,974.86	628,052.42	605,072.00	25,967.00	631,039.00	0.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,064,449.79	36,480,137.65	55,544,587.44	18,186,069.00	27,885,552.00	46,071,621.00	-17.1%

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)	
CAPITAL OUTLAY									
Land		6100	6,048.75	0.00	6,048.75	21,048.00	0.00	21,048.00	248.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	74,179.53	(1,020.02)	73,159.51	4,605.00	35,000.00	39,605.00	-45.9%
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	28,810.83	2,469,544.23	2,498,355.06	78,974.00	50,568.00	129,542.00	-94.8%
Equipment Replacement		6500	0.00	1,300,000.00	1,300,000.00	31,040.00	18,637.00	49,677.00	-96.2%
TOTAL, CAPITAL OUTLAY			109,039.11	3,768,524.21	3,877,563.32	135,667.00	104,205.00	239,872.00	-93.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)									
Tuition									
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	23,414.00	0.00	23,414.00	0.00	0.00	0.00	-100.0%
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	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6500	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6500	7223		0.00	0.00		0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221		0.00	0.00		0.00	0.00	0.0%
To County Offices	6360	7222		0.00	0.00		0.00	0.00	0.0%
To JPAs	6360	7223		0.00	0.00		0.00	0.00	0.0%
Other Transfers of Apportionments All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service									
Debt Service - Interest		7438	853,397.50	1,555.78	854,953.28	0.00	0.00	0.00	-100.0%
Other Debt Service - Principal		7439	1,090,217.04	48,283.16	1,138,500.20	2,125,000.00	0.00	2,125,000.00	86.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,967,028.54	49,838.94	2,016,867.48	2,125,000.00	0.00	2,125,000.00	5.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS									
Transfers of Indirect Costs		7310	(2,153,957.70)	2,153,957.70	0.00	(1,541,145.00)	1,541,145.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,627,463.56)	0.00	(1,627,463.56)	(1,386,229.00)	0.00	(1,386,229.00)	-14.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,781,421.26)	2,153,957.70	(1,627,463.56)	(2,927,374.00)	1,541,145.00	(1,386,229.00)	-14.8%
TOTAL, EXPENDITURES			238,315,244.77	167,966,250.62	406,281,495.39	206,192,421.21	142,954,221.00	349,146,642.21	-14.1%

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)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,974,615.00	132,719.79	3,107,334.79	710,568.00	0.00	710,568.00	-77.1%
(a) TOTAL, INTERFUND TRANSFERS IN			2,974,615.00	132,719.79	3,107,334.79	710,568.00	0.00	710,568.00	-77.1%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	17,889.60	0.00	17,889.60	0.00	0.00	0.00	-100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,889.60	0.00	17,889.60	0.00	0.00	0.00	-100.0%
OTHER SOURCES/USES									
SOURCES									
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
USES									
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(42,825,506.70)	42,825,506.70	0.00	(40,187,449.00)	40,187,449.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(42,825,506.70)	42,825,506.70	0.00	(40,187,449.00)	40,187,449.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(39,868,781.30)	42,958,226.49	3,089,445.19	(39,476,881.00)	40,187,449.00	710,568.00	-77.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
A. REVENUES					
1) Revenue Limit Sources		8010-8099	8,281,100.50	8,547,198.00	3.2%
2) Federal Revenue		8100-8299	527,947.62	184,385.00	-65.1%
3) Other State Revenue		8300-8599	1,955,247.00	1,884,048.00	-3.6%
4) Other Local Revenue		8600-8799	86,797.40	0.00	-100.0%
5) TOTAL, REVENUES			10,851,092.52	10,615,631.00	-2.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	5,151,274.42	5,015,988.00	-2.6%
2) Classified Salaries		2000-2999	680,263.53	680,574.00	0.0%
3) Employee Benefits		3000-3999	2,850,344.44	2,757,252.00	-3.3%
4) Books and Supplies		4000-4999	385,832.15	224,461.00	-41.8%
5) Services and Other Operating Expenditures		5000-5999	1,087,286.45	1,059,758.00	-2.5%
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			10,155,000.99	9,738,033.00	-4.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			696,091.53	877,598.00	26.1%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	17,889.60	0.00	-100.0%
b) Transfers Out		7600-7629	774,615.00	710,568.00	-8.3%
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			(756,725.40)	(710,568.00)	-6.1%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(60,633.87)	167,030.00	-375.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	942,406.56	881,772.69	-6.4%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			942,406.56	881,772.69	-6.4%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			942,406.56	881,772.69	-6.4%
2) Ending Balance, June 30 (E + F1e)			881,772.69	1,048,802.69	18.9%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted					
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	716,778.25	883,808.25	23.3%
Charter Schools	0000	9780	716,778.25		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(3,125,950.14)		
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	28,909.49		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,388,034.52		
4) Due from Grantor Government		9290	526,016.59		
5) Due from Other Funds		9310	2,391,557.54		
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			3,208,568.00		
H. LIABILITIES					
1) Accounts Payable		9500	151,603.04		
2) Due to Grantor Governments		9590	42,500.00		
3) Due to Other Funds		9610	2,031,627.11		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	101,065.16		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			2,326,795.31		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			881,772.69		

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	3,839,601.70	1,055,000.00	-72.5%
3) Other State Revenue		8300-8599	5,840,179.50	352,384.00	-94.0%
4) Other Local Revenue		8600-8799	3,901,697.76	2,770,000.00	-29.0%
5) TOTAL, REVENUES			13,581,478.96	4,177,384.00	-69.2%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	3,510,092.02	1,787,452.00	-49.1%
2) Classified Salaries		2000-2999	1,974,254.81	492,854.00	-75.0%
3) Employee Benefits		3000-3999	2,785,503.18	1,202,256.00	-56.8%
4) Books and Supplies		4000-4999	484,780.97	407,565.00	-15.9%
5) Services and Other Operating Expenditures		5000-5999	2,812,670.00	563,783.00	-80.0%
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	350,160.10	27,435.00	-92.2%
9) TOTAL, EXPENDITURES			11,917,461.08	4,481,345.00	-62.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,664,017.88	(303,961.00)	-118.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	2,200,000.00	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			(2,200,000.00)	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)			(535,982.12)	(303,961.00)	-43.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	2,441,498.70	1,905,516.58	-22.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,441,498.70	1,905,516.58	-22.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,441,498.70	1,905,516.58	-22.0%
2) Ending Balance, June 30 (E + F1e)			1,905,516.58	1,601,555.58	-16.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	10,190.72	10,190.72	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,895,325.86	1,591,364.86	-16.0%
Adult Education Programs	0000	9780	1,895,325.86		
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	(2,631,200.27)		
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	1,110,114.27		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	2,447,076.42		
4) Due from Grantor Government		9290	485,587.88		
5) Due from Other Funds		9310	1,176,742.48		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			2,588,320.78		
H. LIABILITIES					
1) Accounts Payable		9500	318,897.37		
2) Due to Grantor Governments		9590	504.00		
3) Due to Other Funds		9610	361,756.83		
4) Current Loans		9640			
5) Deferred Revenue		9650	1,646.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			682,804.20		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,905,516.58		

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	11,296,557.26	10,325,294.00	-8.6%
3) Other State Revenue		8300-8599	3,728,514.91	6,139,121.00	64.7%
4) Other Local Revenue		8600-8799	2,165,941.15	2,379,892.00	9.9%
5) TOTAL, REVENUES			17,191,013.32	18,844,307.00	9.6%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	6,113,836.75	6,140,546.00	0.4%
2) Classified Salaries		2000-2999	4,463,046.91	4,227,902.00	-5.3%
3) Employee Benefits		3000-3999	6,647,874.77	6,538,449.00	-1.6%
4) Books and Supplies		4000-4999	773,512.93	1,045,814.00	35.2%
5) Services and Other Operating Expenditures		5000-5999	440,526.15	432,761.00	-1.8%
6) Capital Outlay		6000-6999	96,262.73	7,500.00	-92.2%
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	601,547.80	483,794.00	-19.6%
9) TOTAL, EXPENDITURES			19,136,608.04	18,876,766.00	-1.4%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,945,594.72)	(32,459.00)	-98.3%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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)			(1,945,594.72)	(32,459.00)	-98.3%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,834,491.38	1,888,896.66	-50.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,834,491.38	1,888,896.66	-50.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,834,491.38	1,888,896.66	-50.7%
2) Ending Balance, June 30 (E + F1e)			1,888,896.66	1,856,437.66	-1.7%
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					
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	1,520,403.66	1,487,944.66	-2.1%
Child Development Programs	0000	9780	1,520,403.66		
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	(1,680,961.38)		
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	288,721.72		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	11,423.46		
4) Due from Grantor Government		9290	4,182,928.70		
5) Due from Other Funds		9310	252,516.78		
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			3,054,629.28		
H. LIABILITIES					
1) Accounts Payable		9500	425,572.75		
2) Due to Grantor Governments		9590	120,585.16		
3) Due to Other Funds		9610	612,282.71		
4) Current Loans		9640			
5) Deferred Revenue		9650	7,292.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			1,165,732.62		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			1,888,896.66		

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	17,399,555.92	16,870,000.00	-3.0%
3) Other State Revenue		8300-8599	1,363,295.79	1,260,000.00	-7.6%
4) Other Local Revenue		8600-8799	1,434,204.28	1,442,564.00	0.6%
5) TOTAL, REVENUES			20,197,055.99	19,572,564.00	-3.1%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,261,971.48	6,680,333.00	6.7%
3) Employee Benefits		3000-3999	3,477,649.53	3,668,154.00	5.5%
4) Books and Supplies		4000-4999	8,241,433.36	7,987,313.00	-3.1%
5) Services and Other Operating Expenditures		5000-5999	(52,917.84)	136,764.00	-358.4%
6) Capital Outlay		6000-6999	5,989.82	225,000.00	3656.4%
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	675,755.66	875,000.00	29.5%
9) TOTAL, EXPENDITURES			18,609,882.01	19,572,564.00	5.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,587,173.98	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,587,173.98	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,105,607.91	5,692,781.89	38.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,105,607.91	5,692,781.89	38.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,105,607.91	5,692,781.89	38.7%
2) Ending Balance, June 30 (E + F1e)			5,692,781.89	5,692,781.89	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	2,000.00	0.00	-100.0%
Stores		9712	435,838.74	0.00	-100.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			5,030,447.26	5,468,286.00	8.7%
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	224,495.89	224,495.89	0.0%
Child Nutrition Programs	0000	9780	224,495.89		
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	427,315.19		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	315,885.29		
c) in Revolving Fund		9130	2,000.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	1,562,194.30		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	3,459,915.69		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	353,444.86		
6) Stores		9320	435,838.74		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400	0.00		
10) TOTAL, ASSETS			6,556,594.07		
H. LIABILITIES					
1) Accounts Payable		9500	781,826.70		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	81,985.48		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			863,812.18		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			5,692,781.89		

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	750,000.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	796.87	0.00	-100.0%
5) TOTAL, REVENUES			750,796.87	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	659,557.39	0.00	-100.0%
3) Employee Benefits		3000-3999	120,414.87	0.00	-100.0%
4) Books and Supplies		4000-4999	445,819.90	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	189,424.66	0.00	-100.0%
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			1,415,216.82	0.00	-100.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(664,419.95)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	132,719.79	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			(132,719.79)	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)			(797,139.74)	0.00	-100.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited					
		9791	888,726.40	91,586.66	-89.7%
b) Audit Adjustments					
		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)					
			888,726.40	91,586.66	-89.7%
d) Other Restatements					
		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)					
			888,726.40	91,586.66	-89.7%
2) Ending Balance, June 30 (E + F1e)					
			91,586.66	91,586.66	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash					
		9711	0.00	0.00	0.0%
Stores					
		9712	0.00	0.00	0.0%
Prepaid Expenditures					
		9713	0.00	0.00	0.0%
All Others					
		9719	0.00	0.00	0.0%
b) Restricted					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements					
		9750	0.00	0.00	0.0%
Other Commitments					
		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments					
		9780	91,586.66	91,586.66	0.0%
Deferred Maintenance Programs					
	0000	9780	91,586.66		
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	151,096.18		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	451.00		
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			151,547.18		
H. LIABILITIES					
1) Accounts Payable		9500	59,871.77		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	88.75		
4) Current Loans		9640			
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			59,960.52		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			91,586.66		

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	220,408.28	0.00	-100.0%
5) TOTAL, REVENUES			220,408.28	0.00	-100.0%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	281,236.40	178,226.00	-36.6%
3) Employee Benefits		3000-3999	61,179.30	52,436.00	-14.3%
4) Books and Supplies		4000-4999	165,224.97	169,700.00	2.7%
5) Services and Other Operating Expenditures		5000-5999	634,845.60	710,430.00	11.9%
6) Capital Outlay		6000-6999	22,260,180.28	12,931,573.00	-41.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,619,329.58	0.00	-100.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			26,021,996.13	14,042,365.00	-46.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)					
			(25,801,587.85)	(14,042,365.00)	-45.6%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	731,519.00	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			731,519.00	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)			(25,070,068.85)	(14,042,365.00)	-44.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	48,738,556.40	23,545,030.11	-51.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,738,556.40	23,545,030.11	-51.7%
d) Other Restatements		9795	(123,457.44)	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,615,098.96	23,545,030.11	-51.6%
2) Ending Balance, June 30 (E + F1e)			23,545,030.11	9,502,665.11	-59.6%
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	102.04	102.04	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	23,544,928.07	9,502,563.07	-59.6%
Building/Bond Fund	0000	9780	23,544,928.07		
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	22,717,478.94		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	901,945.46		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	2,949,932.83		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	51,189.04		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	1,226.22		
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			26,621,772.49		
H. LIABILITIES					
1) Accounts Payable		9500	2,344,349.49		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	732,392.89		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL LIABILITIES			3,076,742.38		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			23,545,030.11		

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	2,054,077.50	3,084,055.00	50.1%
5) TOTAL REVENUES			2,054,077.50	3,084,055.00	50.1%
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	2,362.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	28,747.66	0.00	-100.0%
6) Capital Outlay		6000-6999	0.00	5,050,501.17	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	2,405,000.00	New
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			31,109.71	7,455,501.17	23865.2%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,022,967.79	(4,371,446.17)	-316.1%
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 FUND BALANCE (C + D4)			2,022,967.79	(4,371,446.17)	-316.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	4,031,031.41	6,053,999.20	50.2%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,031,031.41	6,053,999.20	50.2%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,031,031.41	6,053,999.20	50.2%
2) Ending Balance, June 30 (E + F1e)			6,053,999.20	1,682,553.03	-72.2%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	6,053,999.20	1,682,553.03	-72.2%
Capital Facilities	0000	9780	6,053,999.20		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	3,716,851.14		
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	260,183.40		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	79,679.24		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,000.00		
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			6,056,713.78		
H. LIABILITIES					
1) Accounts Payable		9500	2,714.58		
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			2,714.58		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			6,053,999.20		

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	731,519.00	0.00	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.0%
5) TOTAL, REVENUES			731,519.00	0.00	-100.0%
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)			731,519.00	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	731,519.00	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			(731,519.00)	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)			0.00	0.00	0.0%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00	0.0%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00	0.0%
2) Ending Balance, June 30 (E + F1e)			0.00	0.00	0.0%
Components of Ending Fund Balance					
a) Nonspendable					
Revolving Cash		9711	0.00	0.00	0.0%
Stores		9712	0.00	0.00	0.0%
Prepaid Expenditures		9713	0.00	0.00	0.0%
All Others		9719	0.00	0.00	0.0%
b) Restricted			0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	0.00	0.00	0.0%
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	(731,519.00)		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	0.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	731,519.00		
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			0.00		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	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)			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	1,275,926.92	1,205,752.00	-5.5%
5) TOTAL, REVENUES			1,275,926.92	1,205,752.00	-5.5%
B. EXPENDITURES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	24,125.05	0.00	-100.0%
5) Services and Other Operating Expenditures		5000-5999	40,815.71	1,819,800.00	4358.6%
6) Capital Outlay		6000-6999	16,704.51	2,300,730.82	13673.1%
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			81,645.27	4,120,530.82	4946.9%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,194,281.65	(2,914,778.82)	-344.1%
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 FUND BALANCE (C + D4)			1,194,281.65	(2,914,778.82)	-344.1%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	9,387,115.32	10,581,396.97	12.7%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,387,115.32	10,581,396.97	12.7%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,387,115.32	10,581,396.97	12.7%
2) Ending Balance, June 30 (E + F1e)			10,581,396.97	7,666,618.15	-27.5%
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					
		9740	0.00	0.00	0.0%
c) Committed					
Stabilization Arrangements		9750	0.00	0.00	0.0%
Other Commitments		9760	0.00	0.00	0.0%
d) Assigned					
Other Assignments		9780	10,581,396.97	7,666,618.15	-27.5%
Capital Projects	0000	9780	10,581,396.97		
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	10,575,085.96		
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	11,967.32		
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			10,587,053.28		
H. LIABILITIES					
1) Accounts Payable		9500	5,656.31		
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			5,656.31		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			10,581,396.97		

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	903,933.24	0.00	-100.0%
5) TOTAL, REVENUES			903,933.24	0.00	-100.0%
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	683,215.00	683,215.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			683,215.00	683,215.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			220,718.24	(683,215.00)	-409.5%
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)			220,718.24	(683,215.00)	-409.5%
F. FUND BALANCE, RESERVES					
1) Beginning Fund Balance					
a) As of July 1 - Unaudited		9791	3,266,593.56	3,487,311.80	6.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,266,593.56	3,487,311.80	6.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,266,593.56	3,487,311.80	6.8%
2) Ending Balance, June 30 (E + F1e)			3,487,311.80	2,804,096.80	-19.6%
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	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	3,487,311.80	2,804,096.80	-19.6%
Debt Services	0000	9780	3,487,311.80		
e) Unassigned/Unappropriated					
Reserve for Economic Uncertainties		9789	0.00	0.00	0.0%
Unassigned/Unappropriated Amount		9790	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
G. ASSETS					
1) Cash					
a) in County Treasury		9110	0.00		
1) Fair Value Adjustment to Cash in County Treasury		9111	0.00		
b) in Banks		9120	0.00		
c) in Revolving Fund		9130	0.00		
d) with Fiscal Agent		9135	3,487,311.80		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	0.00		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	0.00		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	0.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			3,487,311.80		
H. LIABILITIES					
1) Accounts Payable		9500	0.00		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	0.00		
4) Current Loans		9640	0.00		
5) Deferred Revenue		9650	0.00		
6) Long-Term Liabilities		9660			
7) TOTAL, LIABILITIES			0.00		
I. FUND EQUITY					
Ending Fund Balance, June 30 (must agree with line F2) (G10 - H7)			3,487,311.80		

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	8,331,911.58	7,973,173.00	-4.3%
5) TOTAL, REVENUES			8,331,911.58	7,973,173.00	-4.3%
B. EXPENSES					
1) Certificated Salaries		1000-1999	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	239,940.77	258,054.00	7.5%
3) Employee Benefits		3000-3999	132,021.14	147,518.00	11.7%
4) Books and Supplies		4000-4999	78,776.78	60,000.00	-23.8%
5) Services and Other Operating Expenses		5000-5999	9,270,304.09	7,507,601.00	-19.0%
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			9,721,042.78	7,973,173.00	-18.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,389,131.20)	0.00	-100.0%
D. OTHER FINANCING SOURCES/USES					
1) Interfund Transfers					
a) Transfers In		8900-8929	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.0%
2) Other Sources/Uses					
a) Sources		8930-8979	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.0%

Description	Resource Codes	Object Codes	2011-12 Unaudited Actuals	2012-13 Budget	Percent Difference
E. NET INCREASE (DECREASE) IN NET ASSETS/POSITION (C + D4)			(1,389,131.20)	0.00	-100.0%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	5,229,484.59	3,840,353.39	-26.6%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,229,484.59	3,840,353.39	-26.6%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			5,229,484.59	3,840,353.39	-26.6%
2) Ending Net Assets/Position, June 30 (E + F1e)			3,840,353.39	3,840,353.39	0.0%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	3,840,353.39	3,840,353.39	0.0%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
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	4,899,456.49		
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	250,000.00		
e) collections awaiting deposit		9140	0.00		
2) Investments		9150	0.00		
3) Accounts Receivable		9200	537,769.97		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,000,000.00		
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			7,687,226.46		

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	22,987,453.96	21,022,551.00	-8.5%
5) TOTAL, REVENUES			22,987,453.96	21,022,551.00	-8.5%
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	22,262,158.69	24,741,763.00	11.1%
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			22,262,158.69	24,741,763.00	11.1%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			725,295.27	(3,719,212.00)	-612.8%
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)			725,295.27	(3,719,212.00)	-612.8%
F. NET ASSETS/POSITION					
1) Beginning Net Assets/Position					
a) As of July 1 - Unaudited		9791	15,165,908.30	15,891,203.57	4.8%
b) Audit Adjustments		9793	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			15,165,908.30	15,891,203.57	4.8%
d) Other Restatements		9795	0.00	0.00	0.0%
e) Adjusted Beginning Net Assets/Position (F1c + F1d)			15,165,908.30	15,891,203.57	4.8%
2) Ending Net Assets/Position, June 30 (E + F1e)			15,891,203.57	12,171,991.57	-23.4%
Components of Ending Net Assets/Position					
a) Capital Assets, Net of Related Debt/Net Investment in Capital Assets		9796	15,891,203.57	12,171,991.57	-23.4%
b) Restricted Net Assets/Position		9797	0.00	0.00	0.0%
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	21,566,785.75		
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	410,045.05		
4) Due from Grantor Government		9290	0.00		
5) Due from Other Funds		9310	2,252.37		
6) Stores		9320	0.00		
7) Prepaid Expenditures		9330	400,000.00		
8) Other Current Assets		9340	0.00		
9) Fixed Assets		9400			
10) TOTAL, ASSETS			22,379,083.17		
H. LIABILITIES					
1) Accounts Payable		9500	2,749,505.40		
2) Due to Grantor Governments		9590	0.00		
3) Due to Other Funds		9610	3,738,374.20		
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			6,487,879.60		
I. NET ASSETS/POSITION					
Net Assets/Position, June 30 (must agree with line F2) (G10 - H7)			15,891,203.57		

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
GENERAL FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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REVENUES

REVENUE LIMIT SOURCES	220,166,834	469,603	220,636,437
FEDERAL REVENUE	55,631,891	2,059,498	57,691,389
OTHER STATE REVENUES	105,796,813	3,916,423	109,713,236
OTHER LOCAL REVENUES	13,228,417	2,019,396	15,247,814
TOTAL REVENUES	394,823,955	8,464,920	403,288,875

EXPENDITURES

CERTIFICATED SALARIES	175,125,622	708,878	175,834,501
CLASSIFIED SALARIES	51,374,753	3,041,369	54,416,122
EMPLOYEE BENEFITS	110,932,929	679,204	111,612,133
BOOKS AND SUPPLIES	23,091,777	-631,234	22,460,542
SERVICES/OTHER OPERATING EXP	56,900,643	4,455,276	61,355,919
CAPITAL OUTLAY	3,841,718	229,651	4,071,370
INDIRECT SUPPORT	-1,807,673	168,037	-1,639,635
OTHER OUTGO	2,169,042	6,479	2,175,521
TOTAL EXPENDITURES	421,628,811	8,657,661	430,286,472

OTHER FINANCING SOURCES/USES

INTERFUND TRANSFERS IN	2,930,254	177,081	3,107,335
INTERFUND TRANSFERS OUT	0	-17,890	-17,890
OTHER SOURCES	0	33,550	33,550
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	2,930,254	192,741	3,122,995

NET INCREASE (DECREASE) IN FUND BALANCE	-23,874,602	0	-23,874,602
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Beginning Fund Balance, July 1	34,399,424	0	34,399,424
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	10,524,822	0	10,524,822
Reserved Fund Balance	545,000	0	545,000
Designated Fund Balance	0	0	0
Economic Uncertainties	8,979,822	0	8,979,822
Reserve H&W Contribution	1,000,000	0	1,000,000
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CHARTER SCHOOL FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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REVENUES

REVENUE LIMIT SOURCES	9,109,976	-727,129	8,382,847
FEDERAL REVENUE	568,967	15,510	584,477
OTHER STATE REVENUES	1,349,890	605,357	1,955,247
OTHER LOCAL REVENUES	138,728	28,129	166,857
TOTAL REVENUES	11,167,561	-78,133	11,089,428

EXPENDITURES

CERTIFICATED SALARIES	5,262,819	-99,055	5,163,764
CLASSIFIED SALARIES	710,138	-28,561	681,577
EMPLOYEE BENEFITS	2,608,988	242,488	2,851,476
BOOKS AND SUPPLIES	522,954	-135,795	387,159
SERVICES/OTHER OPERATING EXP	1,123,053	-32,822	1,090,231
CAPITAL OUTLAY	74,310	-50,859	23,451
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	10,302,262	-104,604	10,197,658

OTHER FINANCING SOURCE/USES

INTERFUND TRANSFERS IN	0	17,890	17,890
INTERFUND TRANSFERS OUT	-730,254	-44,361	-774,615
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCE/USES	-730,254	-26,471	-756,725

NET INCREASE (DECREASE) IN FUND BALANCE

	135,044	0	135,044
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Beginning Fund Balance, July 1	942,407	0	942,407
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,077,451	0	1,077,451
Reserved Fund Balance	0	0	0
Designated Fund Balance	1,077,451	0	1,077,451
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 ADULT EDUCATION FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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REVENUES

REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	2,723,023	1,117,597	3,840,620
OTHER STATE REVENUES	5,125,917	737,656	5,863,573
OTHER LOCAL REVENUES	4,735,134	2,959	4,738,093
TOTAL REVENUES	12,584,074	1,858,212	14,442,286

EXPENDITURES

CERTIFICATED SALARIES	3,182,863	335,290	3,518,152
CLASSIFIED SALARIES	1,978,510	-66	1,978,444
EMPLOYEE BENEFITS	2,788,021	6,168	2,794,190
BOOKS AND SUPPLIES	1,025,912	156,323	1,182,235
SERVICES/OTHER OPERATING EXP	1,913,832	1,240,603	3,154,435
CAPITAL OUTLAY	5,100	-5,100	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	229,468	125,000	354,468
TOTAL EXPENDITURES	11,123,706	1,858,218	12,981,924

OTHER FINANCING SOURCES/USES

INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-2,200,000	0	-2,200,000
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-2,200,000	0	-2,200,000

NET INCREASE (DECREASE) IN FUND BALANCE	-739,632	-6	-739,638
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Beginning Fund Balance, July 1	2,441,499	0	2,441,499
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,701,867	-6	1,701,861
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	1,701,867	-6	1,701,861
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CAFETERIA FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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REVENUES

REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	15,154,296	2,245,260	17,399,556
OTHER STATE REVENUES	878,565	484,731	1,363,296
OTHER LOCAL REVENUES	2,839,844	-915,751	1,924,093
TOTAL REVENUES	18,872,705	1,814,240	20,686,945

EXPENDITURES

CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	6,371,443	753,505	7,124,948
EMPLOYEE BENEFITS	3,636,535	269,398	3,905,933
BOOKS AND SUPPLIES	7,687,689	1,129,378	8,817,066
SERVICES/OTHER OPERATING EXP	202,255	954,997	1,157,252
CAPITAL OUTLAY	5,990	0	5,990
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	968,793	-293,037	675,756
TOTAL EXPENDITURES	18,872,705	2,814,240	21,686,945

OTHER FINANCING SOURCES/USES

INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0

NET INCREASE (DECREASE) IN FUND BALANCE	0	-1,000,000	-1,000,000
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Beginning Fund Balance, July 1	4,105,608	0	4,105,608
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	4,105,608	-1,000,000	3,105,608
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	-1,000,000	0
Other	4,105,608	0	3,105,608
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
CHILD DEVELOPMENT FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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REVENUES

REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	10,576,916	976,234	11,553,150
OTHER STATE REVENUES	6,275,360	-886,463	5,388,897
OTHER LOCAL REVENUES	2,383,076	120,383	2,503,459
TOTAL REVENUES	19,335,352	210,155	19,545,506

EXPENDITURES

CERTIFICATED SALARIES	6,020,860	95,075	6,115,935
CLASSIFIED SALARIES	4,350,027	454,249	4,804,276
EMPLOYEE BENEFITS	6,679,110	-30,019	6,649,091
BOOKS AND SUPPLIES	1,378,900	-237,250	1,141,650
SERVICES/OTHER OPERATING EXP	423,620	43,025	466,645
CAPITAL OUTLAY	23,511	74,017	97,527
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	609,412	-127	609,285
TOTAL EXPENDITURES	19,485,639	398,970	19,884,609

OTHER FINANCING SOURCES/USES

INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0

NET INCREASE (DECREASE) IN FUND BALANCE	-150,288	-188,815	-339,103
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Beginning Fund Balance, July 1	3,834,491	0	3,834,491
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	3,684,204	-188,815	3,495,389
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	3,684,204	-188,815	3,495,389
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 DEFERRED MAINTENANCE FUND

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
Period Ending: June 30, 2012			
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	750,000	0	750,000
OTHER LOCAL REVENUES	0	797	797
TOTAL REVENUES	750,000	797	750,797
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	623,286	45,487	668,774
EMPLOYEE BENEFITS	113,230	7,805	121,035
BOOKS AND SUPPLIES	590,643	-63,960	526,683
SERVICES/OTHER OPERATING EXP	279,475	-89,163	190,312
CAPITAL OUTLAY	32,092	-32,092	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	1,638,726	-131,923	1,506,803
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	-132,720	-132,720
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	-132,720	-132,720
NET INCREASE (DECREASE) IN FUND BALANCE	-888,726	0	-888,726
Beginning Fund Balance, July 1			
Audit Adjustments	888,726	0	888,726
Restatements	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 BUILDING FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	194,503	94,148	288,651
TOTAL REVENUES	194,503	94,148	288,651
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	330,403	0	330,403
EMPLOYEE BENEFITS	91,646	0	91,646
BOOKS AND SUPPLIES	170,257	94,148	264,405
SERVICES/OTHER OPERATING EXP	909,462	-233,027	676,435
CAPITAL OUTLAY	25,890,522	77,102	25,967,624
OTHER OUTGOING	2,413,331	233,027	2,646,358
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	29,805,621	171,250	29,976,871
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	731,519	0	731,519
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	731,519	0	731,519
NET INCREASE (DECREASE) IN FUND BALANCE			
	-28,879,599	-77,102	-28,956,701
Beginning Fund Balance, July 1			
	48,737,611	0	48,737,611
Audit Adjustments			
	0	0	0
Restatements			
	0	0	0
Ending Fund Balance, June 30	19,858,012	-77,102	19,780,910
Reserved Fund Balance			
	0	0	0
Designated Fund Balance			
	0	0	0
Economic Uncertainties			
	0	0	0
Other	19,858,012	-77,102	19,780,910
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
GENERAL OBLIGATION BONDS FUND

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	0	0	0
EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	945	0	945
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	945	0	945
OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE	-945	0	-945
Beginning Fund Balance, July 1	945	0	945
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 CAPITAL FACILITIES FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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REVENUES

REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	3,332,051	1,007,624	4,339,675
TOTAL REVENUES	3,332,051	1,007,624	4,339,675

EXPENDITURES

CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	28,527	0	28,527
SERVICES/OTHER OPERATING EXP	999,099	1,022,637	2,021,736
CAPITAL OUTLAY	5,000,020	-3,967,422	1,032,598
OTHER OUTGOING	2,405,000	683,215	3,088,215
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	8,432,646	-2,261,569	6,171,076

OTHER FINANCING SOURCE/USES

INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCE/USES	0	0	0

NET INCREASE (DECREASE) IN FUND BALANCE	-5,100,595	3,269,193	-1,831,402
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Beginning Fund Balance, July 1	16,684,740	0	16,684,740
Audit Adjustments	0	0	0

Ending Fund Balance, June 30	11,584,146	3,269,193	14,853,339
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	11,584,146	3,269,193	14,853,339
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 COUNTY SCHOOL FACILITIES FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	731,519	0	731,519
OTHER LOCAL REVENUES	0	0	0
TOTAL REVENUES	731,519	0	731,519

EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	0	0	0
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	0	0	0

OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	-731,519	0	-731,519
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	-731,519	0	-731,519

NET INCREASE (DECREASE) IN FUND BALANCE	0	0	0
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Beginning Fund Balance, July 1	0	0	0
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	0	0	0
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	0	0	0
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
SELF INSURANCE FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	900,000	0	900,000
TOTAL REVENUES	900,000	0	900,000

EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	115,542	38,188	153,730
EMPLOYEE BENEFITS	51,272	17,056	68,328
BOOKS AND SUPPLIES	83,290	500	83,790
SERVICES/OTHER OPERATING EXP	230,656	64,256	294,912
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	480,760	120,000	600,760

OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE			
	419,240	-120,000	299,240

Beginning Fund Balance, July 1	3,825,951	0	3,825,951
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	4,245,191	-120,000	4,125,191
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	4,245,191	-120,000	4,125,191
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
DENTAL/VISION FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	7,450,000	497,221	7,947,221
TOTAL REVENUES	7,450,000	497,221	7,947,221

EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	87,738	0	87,738
EMPLOYEE BENEFITS	66,770	0	66,770
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	7,295,492	1,726,272	9,021,764
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	7,450,000	1,726,272	9,176,272

OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE			
	0	-1,229,050	-1,229,050

Beginning Fund Balance, July 1	1,403,534	0	1,403,534
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	1,403,534	-1,229,050	174,484
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	1,403,534	-1,229,050	174,484
Unappropriated Fund Balance	0	0	0

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
BUDGET REVISIONS
 RETIREE BENEFITS FUND

Period Ending: June 30, 2012

	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
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	Revised Budget 04/2012	Proposed Budget Revisions	Revised Budget 06/2012
REVENUES			
REVENUE LIMIT SOURCES	0	0	0
FEDERAL REVENUE	0	0	0
OTHER STATE REVENUES	0	0	0
OTHER LOCAL REVENUES	22,407,000	580,454	22,987,454
TOTAL REVENUES	22,407,000	580,454	22,987,454

EXPENDITURES			
CERTIFICATED SALARIES	0	0	0
CLASSIFIED SALARIES	0	0	0
EMPLOYEE BENEFITS	0	0	0
BOOKS AND SUPPLIES	0	0	0
SERVICES/OTHER OPERATING EXP	22,407,000	580,454	22,987,454
CAPITAL OUTLAY	0	0	0
OTHER OUTGOING	0	0	0
INDIRECT SUPPORT	0	0	0
TOTAL EXPENDITURES	22,407,000	580,454	22,987,454

OTHER FINANCING SOURCES/USES			
INTERFUND TRANSFERS IN	0	0	0
INTERFUND TRANSFERS OUT	0	0	0
OTHER SOURCES	0	0	0
OTHER USES	0	0	0
TOTAL OTHER FINANCING SOURCES/USES	0	0	0
NET INCREASE (DECREASE) IN FUND BALANCE			
	0	0	0

Beginning Fund Balance, July 1	15,165,908	0	15,165,908
Audit Adjustments	0	0	0
Ending Fund Balance, June 30	15,165,908	0	15,165,908
Reserved Fund Balance	0	0	0
Designated Fund Balance	0	0	0
Economic Uncertainties	0	0	0
Other	15,165,908	0	15,165,908
Unappropriated Fund Balance	0	0	0