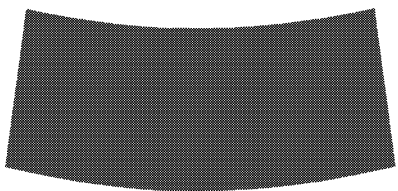


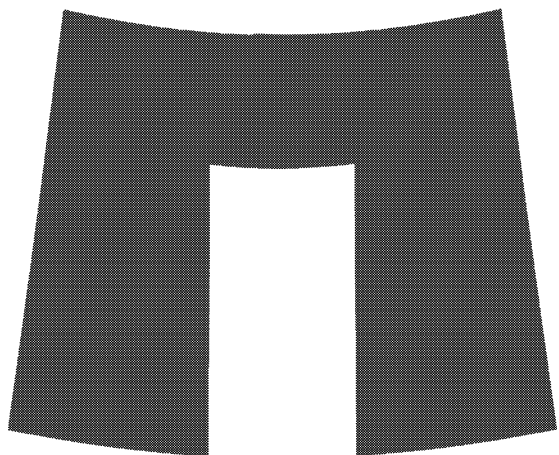
Oceanside Unified School District
Oceanside, California

2012-2013
Second Interim Financial Report



For Board Approval
March 12, 2013

Item 8.A



SECTION 1

SECOND INTERIM OVERVIEW

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____

Date: _____

District Superintendent or Designee

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: March 12, 2013

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.

____ QUALIFIED CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.

____ NEGATIVE CERTIFICATION

As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Karen Huddleston

Telephone: 760-966-4075

Title: Controller

E-mail: khuddleston@oside.us

Criteria and Standards Review Summary

The following summary is automatically completed based on data provided in the Criteria and Standards Review form (Form 01CSI). Criteria and standards that are "Not Met," and supplemental information and additional fiscal indicators that are "Yes," may indicate areas of potential concern, which could affect the interim report certification, and should be carefully reviewed.

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	X	
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.	X	
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	X	
8	Deficit Spending	Unrestricted deficit spending, if any, has not exceeded the standard in any of the current or two subsequent fiscal years.		X
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.	X	
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	X	
10	Reserves	Available reserves (e.g., reserve for economic uncertainties, unassigned/unappropriated amounts) meet minimum requirements for the current and two subsequent fiscal years.	X	

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)		X
		Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?		X
A3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	X	
A4	New Charter Schools Impacting District Enrollment	Are any new charter schools operating in district boundaries that are impacting the district's enrollment, either in the prior or current fiscal year?	X	
A5	Salary Increases Exceed COLA	Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?	X	
A6	Uncapped Health Benefits	Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?		X
A7	Independent Financial System	Is the district's financial system independent from the county office system?		X
A8	Fiscal Distress Reports	Does the district have any reports that indicate fiscal distress? If yes, provide copies to the COE, pursuant to EC 42127.6(a).	X	
A9	Change of CBO or Superintendent	Have there been personnel changes in the superintendent or chief business official (CBO) positions within the last 12 months?	X	

Oceanside Unified School District

2012-13 2nd Interim

Multi Year Projection

Summary

	FY 2012-13 Estimated	FY 2013-14 Estimated	FY 2014-15 Estimated
Revenue			
Revenue Limit Sources	99,788,936	101,360,314	103,539,159
Federal Revenue	21,910,253	19,620,178	17,692,899
State Revenue	23,102,879	22,906,740	22,972,441
<u>Local Revenue</u>	<u>14,376,014</u>	<u>13,971,443</u>	<u>13,922,037</u>
Total Revenue	159,178,082	157,858,675	158,126,536
Expenditures			
Certificated Salaries	80,892,870	82,567,952	83,426,186
Classified Salaries	25,782,285	26,686,193	27,003,837
Employee Benefits	33,918,912	36,988,852	40,131,134
Books & Supplies	8,032,034	5,237,355	4,564,043
Services, Other Oper Exp	16,468,008	18,565,587	18,373,860
Capital Outlay	381,524	373,374	373,374
Other Outgo	1,172,880	1,172,880	1,172,880
<u>Direct Suprt/Indirect Costs</u>	<u>(362,293)</u>	<u>(362,293)</u>	<u>(362,293)</u>
Total Expenditures	166,286,220	171,229,900	174,683,021
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing	-	-	-
Net Change in Fund Balance	(7,108,138)	(13,371,225)	(16,556,485)
Beginning Fund Balance	28,559,322	21,451,184	8,079,959
Ending Fund Balance	21,451,184	8,079,959	(8,476,526)
Add'l Expenditure Reductions to Maintain 3% Reserve	-	-	15,284,486
Revised Fund Balance	21,451,184	8,079,959	6,807,960
Components of Fund Balance			
Nonspendable	167,674	167,674	167,674
Restricted	1,614,783	635,082	(0)
Committed	1,103,996	1,116,496	1,128,996
Assigned	1,419,574	270,799	270,799
Reserve for Economic Uncertainties	17,145,157 10.31%	5,889,908 3.44%	5,240,491 3.00%

Oceanside Unified School District

2012-13 2nd Interim

Multi Year Projection Assumptions

Revenue

Revenue Limit Funding:

FY 2013-14	1.65% COLA; 0.77728 deficit; status quo enrollment
FY 2014-15	2.2% COLA; 0.77728 deficit; status quo enrollment

Federal Revenue:

FY 2013-14	Reduce for 1X Impact Aid funding
FY 2014-15	Reduce for 1X Impact Aid funding

State Revenue:

FY 2013-14	1.65% COLA on restricted state revenue; all other remains constant
FY 2014-15	2.2% COLA on restricted state revenue

Local Revenue:

FY 2013-14	1.65% COLA for Special Education; eliminate 1X funding; reduction of Special Education funds for equalization; all other remains constant
FY 2014-15	2.2% COLA for Special Education; reductions for Special Education equalization; all other remains constant

Expenditures

Status quo staffing and operations

Continue to use federal Title II funding to help mitigate increases to class size

Expense increased annually as follows:

- Net step and column costs incorporating retiree and turnover savings
- 15% increase in medical premiums; 5% increase in dental premiums
- Special education increases for 2 additional SDC classes plus \$200,000 for NPS
- 5% increase for utilities; 5% increase for property and liability insurance

Expense reduced in 2013-14 and 2014-15 as follows:

- Eliminate expenses for 1X carryover funding

Flexibility transfer

Continue to use categorical flexibility consistent with 2011-12:

- Use of previously restricted state categorical funding for core program
- Routine Restricted Maintenance contribution remains at 2%
- Deferred Maintenance match remains suspended
- Textbook adoption remains suspended

Oceanside Unified School District

2012-13 2nd Interim

Multi Year Projection

Unrestricted Funds

	FY 2012-13 Estimated	FY 2013-14 Estimated	FY 2014-15 Estimated
Revenue			
Revenue Limit Sources	95,405,989	97,013,597	99,192,442
Federal Revenue	8,933,228	7,412,871	5,485,592
State Revenue	16,090,599	15,846,151	15,846,151
<u>Local Revenue</u>	<u>1,885,242</u>	<u>1,577,906</u>	<u>1,577,906</u>
Total Revenue	122,315,058	121,850,525	122,102,091
Expenditures			
Certificated Salaries	61,546,780	62,680,271	63,066,880
Classified Salaries	14,960,714	15,701,489	15,835,742
Employee Benefits	22,821,578	24,984,600	27,110,217
Books & Supplies	2,449,923	2,703,763	2,621,763
Services, Other Oper Exp	8,297,391	9,717,689	9,325,962
Capital Outlay	52,641	52,641	52,641
Other Outgo	255,150	255,150	255,150
<u>Direct Suprt/Indirect Costs</u>	<u>(823,566)</u>	<u>(779,075)</u>	<u>(779,075)</u>
Total Expenditures	109,560,611	115,316,528	117,489,280
Excess (Deficiency) of Revenue over Expenditures	12,754,447	6,533,997	4,612,811
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>(17,663,025)</u>	<u>(18,925,521)</u>	<u>(20,534,214)</u>
Total Other Financing	(17,663,025)	(18,925,521)	(20,534,214)
Increase (Decrease) in Fund Balance	(4,908,578)	(12,391,524)	(15,921,403)
Beginning Fund Balance	24,744,979	19,836,401	7,444,877
Ending Fund Balance	19,836,401	7,444,877	(8,476,526)
Additional Expenditure Reductions to Maintain 3% Reserve	-	-	15,284,486
Required Expenditure Reductions			
Revised Fund Balance	19,836,401	7,444,877	6,807,960
Components of Fund Balance			
Nonspendable	167,674	167,674	167,674
Restricted	-	-	-
Committed	1,103,996	1,116,496	1,128,996
Assigned	1,419,574	270,799	270,799
Reserve for Economic Uncertainties	17,145,157	5,889,908	5,240,491

Oceanside Unified School District

2012-13 2nd Interim

Multi Year Projection

Restricted Funds

	FY 2012-13 Estimated	FY 2013-14 Estimated	FY 2014-15 Estimated
Revenue			
Revenue Limit Sources	4,382,947	4,346,717	4,346,717
Federal Revenue	12,977,025	12,207,307	12,207,307
State Revenue	7,012,280	7,060,589	7,126,290
<u>Local Revenue</u>	<u>12,490,772</u>	<u>12,393,537</u>	<u>12,344,131</u>
Total Revenue	36,863,024	36,008,150	36,024,445
Expenditures			
Certificated Salaries	19,346,090	19,887,681	20,359,306
Classified Salaries	10,821,571	10,984,704	11,168,095
Employee Benefits	11,097,334	12,004,252	13,020,917
Books & Supplies	5,582,111	2,533,592	1,942,280
Services, Other Oper Exp	8,170,617	8,847,898	9,047,898
Capital Outlay	328,883	320,733	320,733
Other Outgo	917,730	917,730	917,730
<u>Direct Suprt/Indirect Costs</u>	<u>461,273</u>	<u>416,782</u>	<u>416,782</u>
Total Expenditures	56,725,609	55,913,372	57,193,741
Excess (Deficiency) of Revenue over Expenditures	(19,862,585)	(19,905,222)	(21,169,296)
Other Financing Sources/Uses			
Interfund Transfers In	-	-	-
Interfund Transfers Out	-	-	-
Other Sources/Uses	-	-	-
Flexibility Transfers	-	-	-
<u>Contributions In/(Out)</u>	<u>17,663,025</u>	<u>18,925,521</u>	<u>20,534,214</u>
Total Other Financing	17,663,025	18,925,521	20,534,214
Increase (Decrease) in Fund Balance	(2,199,560)	(979,701)	(635,082)
Beginning Fund Balance	3,814,343	1,614,783	635,082
Ending Fund Balance	1,614,783	635,082	0
Required Expenditure Reductions	-	-	-
Revised Fund Balance	1,614,783	635,082	(0)
Components of Fund Balance			
Nonspendable	-	-	-
Restricted	1,614,783	635,082	(0)
Committed	-	-	-
Assigned	-	-	-
Reserve for Economic Uncertainties	-	-	-

OCEANSIDE UNIFIED SCHOOL DISTRICT
2012-13 GENERAL FUND CASH FLOW ANALYSIS
2nd Interim, January 31, 2013

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
BEGINNING CASH BALANCE	10,118,338	30,967,383	30,269,588	25,321,876	18,348,016	15,070,701	29,034,758	14,410,570	11,278,684
	ACTUALS								BUDGET
INCOME									
REVENUE LIMIT	686,759	1,364,434	5,177,342	1,467,825	6,938,105	18,921,871	11,064,145	3,388,936	3,015,422
FEDERAL	82,032	1,068,981	779,714	246,499	126,330	3,056,069	2,800,919	331,330	4,715,713
STATE	(2,346)	1,140,219	859,160	3,369,231	2,114,172	1,095,975	1,702,964	3,784,565	2,226,542
LOCAL	411,481	97,266	283,793	120,502	156,256	1,356,171	251,510	313,320	560,332
TRANSFERS IN	0	179,267	1,083,399	576,962	789,027	1,578,830	870,175	627,311	304,868
TRANSFERS/OTHER SOURCES	0	0	0	0	0	0	0	0	0
SUB-TOTAL	1,177,927	3,850,166	8,183,408	5,781,020	10,123,890	26,008,916	16,689,714	8,445,462	10,822,877
CASH WITH FISCAL AGENT	9135								
ACCOUNTS RECEIVABLE	18,515,402	11,092,434	975,301	1,672,746	58,970	950,697	37,378	121,450	0
	0	0	0	0	0	0	0	0	0
DUE FROM OTHER FUNDS	186,646	(513,649)	390,745	(18,419)	(54,409)	(48,454)	(85,136)	464,962	(105)
PREPAID EXPENSES	9330	0	0	0	0	0	0	0	0
PROCEEDS FROM TRANS	9641	0	0	0	0	0	(15,000,000)	0	0
TREASURY LOAN	9645	(5,898,221)	0	0	0	0	0	0	0
DEFERRED REVENUE	9650	0	(119,016)	0	0	0	0	0	0
SUB-TOTAL G/L REVENUE	27,803,827	7,586,972	1,247,029	1,854,326	4,561	902,243	(15,047,757)	586,412	(105)
TOTAL REVENUE	28,981,754	11,437,139	9,430,438	7,435,346	10,128,451	26,911,160	1,641,957	9,031,874	10,822,772
EXPENSES									
CERTIFICATED SALARIES	1000	642,338	7,003,060	7,215,974	7,328,646	7,232,427	7,209,139	7,257,084	7,166,013
CLASSIFIED SALARIES	2000	924,827	2,083,175	2,186,641	2,257,579	2,208,321	2,169,633	2,214,027	2,186,239
EMPLOYEE BENEFITS	3000	1,890,731	761,542	2,347,239	3,056,368	1,707,501	3,960,931	1,581,616	2,634,525
BOOKS & SUPPLIES	4000	185,531	465,938	449,737	379,811	343,998	1,036,216	526,213	442,981
SERVICES	5000	1,267,966	540,674	877,286	820,943	1,878,550	1,148,215	868,533	839,486
CAPITAL OUTLAY	6000	0	5,272	0	0	42,399	12,687	6,171	5,044
OTHER OUTGOING	7000	3,120	7,840	133,130	(31,939)	517	(52,808)	0	45,752
SUB-TOTAL	4,914,514	10,867,501	13,681,479	13,650,471	13,811,407	13,413,712	15,483,013	12,453,644	13,320,041
CURRENT LIABILITY PYMNTS	9502-9513	3,231,431	2,471,822	1,122,960	(1,305)	(1,678)	(2,131)	(1,325)	48,315
FEDERAL INTEREST	9590	0	0	0	0	0	0	0	0
DUE TO OTHER FUNDS	9611-9612	14,679	256	(1,013)	1,247	(203,466)	203,879	4,319	1,418
OTHER LIABILITIES-P/R HLDG	9910-9940	(269,657)	(952,941)	(404,979)	(332,128)	(451,700)	782,560	(335,298)	(18,201)
TOTAL EXPENSES	7,890,966	12,386,637	14,414,624	14,361,164	13,479,221	12,756,868	16,467,320	12,121,340	13,351,574
ADJUSTMENT TO STORES	9320	26,344	(34,609)	56,919	(7,330)	(11,583)	(16,583)	8,761	(20,635)
REVOLVING CASH	9130	0	0	0	0	0	0	0	0
DEPOSIT IN TRANSIT	9120	215,399	(217,094)	(10,628)	(66,124)	201,817	(184,594)	33,660	(56,482)
ADJUSTED EXPENSES	8,132,710	12,134,934	14,378,149	14,409,206	13,405,767	12,947,103	16,266,144	12,163,761	13,274,457
ENDING BALANCE	30,967,383	30,269,588	25,321,876	18,348,016	15,070,701	29,034,758	14,410,570	11,278,684	8,826,999

OCEANSIDE UNIFIED SCHOOL DISTRICT
2012-13 GENERAL FUND CASH FLOW ANALYSIS
2nd Interim, January 31, 2013

	APRIL	MAY	JUNE	TOTAL	BUDGET
BEGINNING CASH BALANCE	8,826,999	9,968,426	2,958,000	10,118,338	28,559,322
INCOME					
REVENUE LIMIT	13,033,754	3,679,239	22,763,283	91,501,116	99,788,936
FEDERAL	80,000	1,263,060	4,160,731	18,711,380	21,910,253
STATE	1,803,761	1,435,077	1,884,789	21,414,108	23,102,879
LOCAL	123,846	133,332	886,943	4,694,752	4,637,679
TRANSFERS IN	133,831	104,085	278,048	6,525,802	9,738,335
TRANSFERS/OTHER SOURCES	0	0	0	0	0
SUB-TOTAL	15,175,191	6,614,794	29,973,793	142,847,159	159,178,082
CASH WITH FISCAL AGENT	0	0	0	0	0
ACCOUNTS RECEIVABLE	0	0	0	33,424,378	0
DUE FROM OTHER FUNDS	103	62	(295,106)	27,241	0
PREPAID EXPENSES	0	0	0	0	0
PROCEEDS FROM TRANS	0	0	0	0	0
TREASURY LOAN	0	0	0	(8,890,033)	0
DEFERRED REVENUE	0	0	0	(119,016)	0
SUB-TOTAL G/L REVENUE	103	62	(295,106)	24,442,569	0
TOTAL REVENUE	15,175,294	6,614,856	29,678,687	167,289,728	159,178,082
EXPENSES					
CERTIFICATED SALARIES	7,241,271	7,189,278	7,225,362	79,785,123	80,892,870
CLASSIFIED SALARIES	2,257,562	2,206,590	2,989,834	25,782,285	25,782,285
EMPLOYEE BENEFITS	2,675,817	2,646,812	2,877,616	29,188,638	33,918,912
BOOKS & SUPPLIES	549,876	590,584	1,367,068	6,820,260	8,032,034
SERVICES	1,151,032	816,719	3,532,485	15,150,567	16,468,008
CAPITAL OUTLAY	61,866	80,634	23,172	248,290	381,524
OTHER OUTGOING	(19,641)	(12,212)	738,245	810,587	810,587
SUB-TOTAL	13,917,783	13,518,405	18,753,783	157,785,751	166,286,220
CURRENT LIABILITY PYMNTS	(2,951)	(1,990)	(5,235,378)	1,639,410	0
FEDERAL INTEREST	0	0	0	0	0
DUE TO OTHER FUNDS	0	0	(20,082)	16,401	0
OTHER LIABILITIES-P/R HLDG	39,031	109,016	1,149,667	15,436	0
TOTAL EXPENSES	13,953,863	13,625,430	14,647,990	159,456,998	166,286,220
ADJUSTMENT TO STORES	24,418	(18,318)	1,037	(17,425)	0
REVOLVING CASH	0	0	0	0	0
DEPOSIT IN TRANSIT	55,587	18,169	83,870	64,703	0
ADJUSTED EXPENSES	14,033,867	13,625,282	14,732,897	159,504,277	166,286,220
ENDING BALANCE	9,968,426	2,958,000	17,903,790	17,903,790	21,451,184

OCEANSIDE UNIFIED SCHOOL DISTRICT
2013-14 GENERAL FUND CASH FLOW ANALYSIS
2nd Interim, January 31, 2013

	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH
BEGINNING CASH BALANCE	17,903,790	28,190,074	25,091,599	24,668,260	18,331,966	13,109,630	23,826,192	13,225,539	12,605,208
INCOME									
REVENUE LIMIT	8011-8099	2,172,607	2,485,001	8,605,903	4,730,075	5,141,068	16,605,164	13,824,988	4,618,299
FEDERAL	8100-8299	0	1,057,986	833,307	77,500	101,320	3,803,574	944,277	3,039,324
STATE	8300-8599	388,417	830,269	2,399,772	1,195,080	1,036,298	1,813,815	3,660,821	3,741,605
LOCAL	8600-8699	358,832	147,186	59,496	126,584	82,567	158,666	151,969	581,936
TRANSFERS IN	8710-8799	405,208	405,208	729,374	729,374	856,028	729,374	729,374	729,374
TRANSFERS/OTHER SOURCES	8910-8999	0	0	0	0	0	0	0	0
SUB-TOTAL	3,325,064	4,925,650	12,627,851	6,858,592	8,258,076	23,034,493	19,317,926	12,280,571	13,916,658
CASH WITH FISCAL AGENT	9135	0	0	0	0	0	0	0	0
ACCOUNTS RECEIVABLE	9201-9204	18,515,402	11,092,434	975,301	1,672,746	58,970	950,697	37,378	121,450
DUE FROM OTHER FUNDS	9311-9314	186,646	(513,649)	390,745	(18,419)	(54,409)	(48,454)	(85,136)	464,962
PREPAID EXPENSES	9330	0	0	0	0	0	0	0	0
PROCEEDS FROM TRANS	9641	0	0	0	0	0	(15,000,000)	0	0
TREASURY LOAN	9645	(5,898,221)	(2,991,812)	0	0	0	0	0	0
DEFERRED REVENUE	9650	0	0	(119,016)	0	0	0	0	0
SUB-TOTAL G/L REVENUE	12,803,827	7,586,972	1,247,029	1,654,326	4,561	902,243	(15,047,757)	586,412	(105)
TOTAL REVENUE	16,128,891	12,512,622	13,874,881	8,512,919	8,262,637	23,936,737	4,270,169	12,866,983	13,916,553
EXPENSES									
CERTIFICATED SALARIES	1000	535,601	7,109,001	6,987,442	7,271,452	7,273,965	7,164,389	7,120,577	7,157,437
CLASSIFIED SALARIES	2000	886,102	2,159,767	2,090,611	2,206,146	2,152,268	2,180,806	2,169,883	2,251,362
EMPLOYEE BENEFITS	3000	481,329	3,138,015	3,073,446	3,208,716	3,191,326	3,163,889	3,145,291	3,185,423
BOOKS & SUPPLIES	4000	148,196	511,353	477,447	268,481	245,050	196,356	308,701	209,054
SERVICES	5000	769,752	1,153,030	861,814	1,078,127	921,719	1,079,200	946,581	976,844
CAPITAL OUTLAY	6000	4,383	12,036	24,644	35,402	41,670	64,256	17,883	27,686
OTHER OUTGOING	7000	14,446	43,369	75,517	13,276	(1,509)	39,705	194,381	3,052
SUB-TOTAL	2,839,810	14,126,570	13,590,921	14,081,600	13,824,490	13,888,601	13,903,097	13,810,857	13,909,611
CURRENT LIABILITY PYMNTS	9502-9513	3,231,431	2,471,822	1,122,960	11,640	(1,305)	(1,678)	(2,131)	(1,325)
FEDERAL INTEREST	9590	0	0	0	0	0	0	0	0
DUE TO OTHER FUNDS	9611-9612	14,679	256	15,164	(1,013)	1,247	(203,466)	203,879	4,319
OTHER LIABILITIES-P/R HLDG	9910-9940	(269,657)	(952,941)	(404,979)	700,067	(332,128)	(451,700)	782,560	(335,298)
TOTAL EXPENSES	5,816,262	15,645,706	14,324,066	14,792,294	13,492,304	13,231,757	14,887,404	13,478,553	13,941,143
ADJUSTMENT TO STORES	9320	26,344	(34,609)	(25,846)	56,919	(7,330)	(11,583)	8,761	(20,635)
REVOLVING CASH	9130	0	0	0	0	0	0	0	0
DEPOSIT IN TRANSIT	9120	0	0	0	0	0	0	0	0
ADJUSTED EXPENSES	5,842,607	15,611,097	14,298,220	14,849,212	13,484,974	13,220,174	14,870,822	13,487,314	13,920,509
ENDING BALANCE	28,190,074	25,091,599	24,668,260	18,331,966	13,109,630	23,826,192	13,225,539	12,605,208	12,601,253

OCEANSIDE UNIFIED SCHOOL DISTRICT
2013-14 GENERAL FUND CASH FLOW ANALYSIS
2nd Interim, January 31, 2013

	BUDGET		
	APRIL	MAY	JUNE
BEGINNING CASH BALANCE	12,601,253	12,394,742	4,631,952
INCOME			
REVENUE LIMIT	11,755,880	4,168,968	7,614,786
FEDERAL	98,040	58,563	5,034,907
STATE	1,854,628	1,821,558	1,193,114
LOCAL	122,233	119,360	598,004
TRANSFERS IN	235,020	0	0
TRANSFERS/OTHER SOURCES	0	0	0
SUB-TOTAL	14,065,803	6,168,450	14,440,811
CASH WITH FISCAL AGENT	9135	0	0
ACCOUNTS RECEIVABLE	9201-9204	0	0
DUE FROM OTHER FUNDS	9311-9314	62	(295,106)
PREPAID EXPENSES	9330	0	0
PROCEEDS FROM TRANS	9641	0	0
TREASURY LOAN	9645	0	0
DEFERRED REVENUE	9650	0	0
SUB-TOTAL G/L REVENUE	103	62	(295,106)
TOTAL REVENUE	14,065,906	6,168,512	14,145,705
EXPENSES			
CERTIFICATED SALARIES	1000	7,222,687	9,391,119
CLASSIFIED SALARIES	2000	2,169,890	4,042,042
EMPLOYEE BENEFITS	3000	3,179,931	4,547,902
BOOKS & SUPPLIES	4000	278,647	319,194
SERVICES	5000	1,132,332	939,664
CAPITAL OUTLAY	6000	46,677	10,166
OTHER OUTGOING	7000	22,179	1,062
SUB-TOTAL	14,211,919	13,842,594	27,166,332
CURRENT LIABILITY PYMNTS	9502-9513	(2,951)	(1,990)
FEDERAL INTEREST	9590	0	0
DUE TO OTHER FUNDS	9611-9612	0	(20,082)
OTHER LIABILITIES-P/R HLDG	9910-9940	39,031	109,016
TOTAL EXPENSES	14,247,999	13,949,619	14,972,179
ADJUSTMENT TO STORES	9320	24,418	(18,318)
REVOLVING CASH	9130	0	0
DEPOSIT IN TRANSIT	9120	0	0
ADJUSTED EXPENSES	14,272,417	13,931,302	14,973,216
ENDING BALANCE	12,394,742	4,631,952	3,804,441

SECTION 2

GENERAL FUND

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	91,270,803.00	99,752,706.00	45,614,036.78	99,788,936.00	36,230.00	0.0%
2) Federal Revenue		8100-8299	19,108,077.00	20,717,897.00	8,160,544.83	21,910,253.00	1,192,356.00	5.8%
3) Other State Revenue		8300-8599	21,920,049.00	23,016,243.00	10,279,375.43	23,102,879.00	86,636.00	0.4%
4) Other Local Revenue		8600-8799	12,920,153.00	13,952,132.00	7,755,454.67	14,376,014.00	423,882.00	3.0%
5) TOTAL, REVENUES			145,219,082.00	157,438,978.00	71,809,411.71	159,178,082.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	82,151,087.00	81,560,311.00	43,706,116.14	80,892,870.00	667,441.00	0.8%
2) Classified Salaries		2000-2999	25,223,822.00	25,446,909.00	13,929,582.02	25,782,285.00	(335,376.00)	-1.3%
3) Employee Benefits		3000-3999	34,151,352.00	34,056,015.00	16,764,845.15	33,918,912.00	137,103.00	0.4%
4) Books and Supplies		4000-4999	5,329,413.00	8,160,600.00	3,315,399.08	8,032,034.00	128,566.00	1.6%
5) Services and Other Operating Expenditures		5000-5999	14,619,532.00	15,201,708.00	7,979,387.99	16,468,008.00	(1,266,300.00)	-8.3%
6) Capital Outlay		6000-6999	162,000.00	354,911.00	67,226.06	381,524.00	(26,613.00)	-7.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	390,150.00	390,150.00	245,917.83	1,172,880.00	(782,730.00)	-200.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(336,305.00)	(348,615.00)	(194,297.38)	(362,293.00)	13,678.00	-3.9%
9) TOTAL, EXPENDITURES			161,691,051.00	164,821,989.00	85,814,176.89	166,286,220.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(16,471,969.00)	(7,383,011.00)	(14,004,765.18)	(7,108,138.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(16,471,969.00)	(7,383,011.00)	(14,004,765.18)	(7,108,138.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,504,934.00	28,559,322.00		28,559,322.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,504,934.00	28,559,322.00		28,559,322.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,504,934.00	28,559,322.00		28,559,322.00		
2) Ending Balance, June 30 (E + F1e)			12,032,965.00	21,176,311.00		21,451,184.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	80,000.00	80,000.00		80,000.00		
Stores		9712	64,850.00	87,674.00		87,674.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,662,694.00	1,941,802.00		1,614,783.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	991,496.00	1,103,996.00		1,103,996.00		
d) Assigned								
Other Assignments		9780	255,979.00	270,799.00		1,419,574.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,977,946.00	17,692,040.00		17,145,157.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	53,382,635.00	61,235,246.00	21,751,510.00	61,235,246.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(475,621.05)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	408,873.00	408,873.00	202,140.44	408,873.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	36,153,421.00	36,153,421.00	19,554,642.33	36,153,421.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,413,675.00	1,413,675.00	1,446,400.33	1,413,675.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	6,025.21	0.00	0.00	0.0%
Supplemental Taxes		8044	636,278.00	636,278.00	446,354.63	636,278.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	982,840.00	1,612,132.00	3,763,820.54	1,612,132.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			92,977,722.00	101,459,625.00	46,695,272.43	101,459,625.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(3,731,159.00)	(3,731,159.00)	0.00	(3,731,159.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	3,731,159.00	3,731,159.00	0.00	3,731,159.00	0.00	0.0%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	277,312.00	277,312.00	215,336.87	277,312.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,599,789.00)	(2,599,789.00)	(1,481,879.52)	(2,599,789.00)	0.00	0.0%
Property Taxes Transfers		8097	615,558.00	615,558.00	185,307.00	651,788.00	36,230.00	5.9%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			91,270,803.00	99,752,706.00	45,614,036.78	99,788,936.00	36,230.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	7,000,000.00	6,391,466.00	3,195,686.35	7,540,241.00	1,148,775.00	18.0%
Special Education Entitlement		8181	3,223,763.00	3,223,763.00	812,305.00	3,249,220.00	25,457.00	0.8%
Special Education Discretionary Grants		8182	506,859.00	506,859.00	85,916.00	506,667.00	(192.00)	0.0%
Child Nutrition Programs		8220	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	0.0%
Flood Control Funds		8270	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	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	539,297.00	579,416.00	147,375.65	554,867.00	(24,549.00)	-4.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 73569 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	9,865.00	9,864.78	9,865.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,685,303.00	5,400,806.00	2,073,712.08	5,471,870.00	71,064.00	1.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	820,335.00	820,335.00	302,485.00	805,583.00	(14,752.00)	-1.8%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	463,984.00	536,101.00	195,523.59	522,568.00	(13,533.00)	-2.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	147,545.00	147,241.00	85.45	147,327.00	86.00	0.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	1,925.00	1,924.93	1,925.00	0.00	0.0%
Other Federal Revenue	All Other	8290	1,720,991.00	3,100,120.00	1,335,666.00	3,100,120.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			19,108,077.00	20,717,897.00	8,160,544.83	21,910,253.00	1,192,356.00	5.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	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	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,686,602.00	1,652,816.00	909,077.00	1,652,816.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,927,835.00	2,927,431.00	1,170,972.00	2,539,644.00	(387,787.00)	-13.2%
Spec. Ed. Transportation	7240	8311	933,202.00	914,540.00	502,969.00	914,540.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,477,537.00	3,475,821.00	1,003,685.00	3,475,821.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	522,416.00	532,889.00	522,416.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	2,621,450.00	2,621,450.00	907,042.71	2,621,450.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 73569 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	10,273,423.00	10,901,769.00	5,252,740.72	11,376,192.00	474,423.00	4.4%
TOTAL, OTHER STATE REVENUE			21,920,049.00	23,016,243.00	10,279,375.43	23,102,879.00	86,636.00	0.4%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	1,614.00	2,155.86	1,614.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	36,100.00	166,700.00	188,538.80	203,269.00	36,569.00	21.9%
Interest		8660	432,100.00	332,100.00	206,977.43	332,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	40,000.00	40,000.00	5,925.00	40,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	1,903,605.00	2,005,771.00	1,267,327.53	2,084,724.00	78,953.00	3.9%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	71,963.00	71,963.00	94.41	71,963.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,013,449.00	1,762,834.00	1,006,775.76	1,904,009.00	141,175.00	8.0%
Tuition		8710	0.00	0.00	0.00	71,425.00	71,425.00	New
All Other Transfers In		8781-8783	1,234,116.00	1,382,330.00	686,085.82	1,404,247.00	21,917.00	1.6%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	8,188,820.00	8,188,820.00	4,391,574.06	8,262,663.00	73,843.00	0.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 73569 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,920,153.00	13,952,132.00	7,755,454.67	14,376,014.00	423,882.00	3.0%
TOTAL, REVENUES			145,219,082.00	157,438,978.00	71,809,411.71	159,178,082.00	1,739,104.00	1.1%

2012-13 Second Interim
General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	68,144,151.00	67,169,066.00	35,729,812.67	66,310,793.00	858,273.00	1.3%
Certificated Pupil Support Salaries		1200	5,122,311.00	5,399,939.00	2,806,908.76	5,370,579.00	29,360.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	5,885,596.00	5,916,128.00	3,511,904.18	6,033,395.00	(117,267.00)	-2.0%
Other Certificated Salaries		1900	2,999,029.00	3,075,178.00	1,657,490.53	3,178,103.00	(102,925.00)	-3.3%
TOTAL, CERTIFICATED SALARIES			82,151,087.00	81,560,311.00	43,706,116.14	80,892,870.00	667,441.00	0.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,790,239.00	5,041,495.00	2,573,853.28	5,032,117.00	9,378.00	0.2%
Classified Support Salaries		2200	9,412,670.00	9,229,408.00	5,111,599.83	9,228,932.00	476.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,134,279.00	1,152,237.00	662,032.17	1,156,040.00	(3,803.00)	-0.3%
Clerical, Technical and Office Salaries		2400	7,729,982.00	7,827,193.00	4,443,593.95	8,176,055.00	(348,862.00)	-4.5%
Other Classified Salaries		2900	2,156,652.00	2,196,576.00	1,138,502.79	2,189,141.00	7,435.00	0.3%
TOTAL, CLASSIFIED SALARIES			25,223,822.00	25,446,909.00	13,929,582.02	25,782,285.00	(335,376.00)	-1.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,636,640.00	6,598,432.00	3,589,835.39	6,556,181.00	42,251.00	0.6%
PERS		3201-3202	2,648,017.00	2,901,510.00	1,568,708.97	2,936,881.00	(35,371.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	3,121,915.00	3,207,228.00	1,655,385.82	3,188,303.00	18,925.00	0.6%
Health and Welfare Benefits		3401-3402	16,983,484.00	16,221,842.00	7,040,800.23	16,125,477.00	96,365.00	0.6%
Unemployment Insurance		3501-3502	1,341,011.00	1,349,355.00	675,575.50	1,341,644.00	7,711.00	0.6%
Workers' Compensation		3601-3602	2,753,362.00	3,113,792.00	1,847,947.02	3,107,941.00	5,851.00	0.2%
OPEB, Allocated		3701-3702	403,043.00	403,043.00	190,555.46	403,043.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	263,880.00	260,813.00	196,036.76	259,196.00	1,617.00	0.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	246.00	(246.00)	New
TOTAL, EMPLOYEE BENEFITS			34,151,352.00	34,056,015.00	16,764,845.15	33,918,912.00	137,103.00	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	810,075.00	810,134.00	351,319.23	810,134.00	0.00	0.0%
Books and Other Reference Materials		4200	48,529.00	59,874.00	14,531.83	59,716.00	158.00	0.3%
Materials and Supplies		4300	4,190,228.00	6,658,591.00	2,023,182.74	5,949,805.00	708,786.00	10.6%
Noncapitalized Equipment		4400	280,581.00	632,001.00	926,365.28	1,212,379.00	(580,378.00)	-91.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,329,413.00	8,160,600.00	3,315,399.08	8,032,034.00	128,566.00	1.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,999,011.00	1,999,011.00	0.00	1,999,011.00	0.00	0.0%
Travel and Conferences		5200	226,452.00	263,439.00	137,716.99	308,417.00	(44,978.00)	-17.1%
Dues and Memberships		5300	94,550.00	104,726.00	64,550.45	103,664.00	1,062.00	1.0%
Insurance		5400-5450	629,000.00	611,647.00	599,962.00	611,647.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,176,000.00	4,180,576.00	2,282,652.57	4,180,576.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,020,196.00	1,174,301.00	611,704.72	1,178,257.00	(3,956.00)	-0.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(311,307.00)	(193,597.00)	(85,722.47)	(177,050.00)	(16,547.00)	8.5%
Professional/Consulting Services and Operating Expenditures		5800	6,284,966.00	6,557,477.00	3,980,464.94	7,742,089.00	(1,184,612.00)	-18.1%
Communications		5900	500,664.00	504,128.00	388,058.79	521,397.00	(17,269.00)	-3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,619,532.00	15,201,708.00	7,979,387.99	16,468,008.00	(1,266,300.00)	-8.3%

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	120,000.00	268,150.00	12,432.00	285,120.00	(16,970.00)	-6.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,633.00	0.00	15,633.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	42,000.00	71,128.00	54,794.06	80,771.00	(9,643.00)	-13.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			162,000.00	354,911.00	67,226.06	381,524.00	(26,613.00)	-7.5%
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	0.0%
State Special Schools		7130	10,000.00	10,000.00	9,328.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	232,667.00	(232,667.00)	New
Payments to County Offices		7142	135,000.00	135,000.00	35,340.00	685,063.00	(550,063.00)	-407.5%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	245,150.00	245,150.00	201,249.83	245,150.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			390,150.00	390,150.00	245,917.83	1,172,880.00	(782,730.00)	-200.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(336,306.00)	(348,615.00)	(194,297.38)	(362,293.00)	13,678.00	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(336,305.00)	(348,615.00)	(194,297.38)	(362,293.00)	13,678.00	-3.9%
TOTAL, EXPENDITURES			161,691,051.00	164,821,989.00	85,814,176.89	166,286,220.00	(1,464,231.00)	-0.9%

2012-13 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

37 73569 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2012-13
		Projected Year Totals
5640	Medi-Cal Billing Option	1,007,115.00
6512	Special Ed: Mental Health Services	557,668.00
9010	Other Restricted Local	50,000.00
Total, Restricted Balance		1,614,783.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	86,924,086.00	95,405,989.00	45,428,729.78	95,405,989.00	0.00	0.0%
2) Federal Revenue		8100-8299	8,330,000.00	7,784,453.00	4,237,011.29	8,933,228.00	1,148,775.00	14.8%
3) Other State Revenue		8300-8599	14,977,372.00	16,081,923.00	7,566,401.29	16,090,599.00	8,676.00	0.1%
4) Other Local Revenue		8600-8799	1,293,362.00	1,772,132.00	1,171,889.71	1,885,242.00	113,110.00	6.4%
5) TOTAL, REVENUES			111,524,820.00	121,044,497.00	58,404,032.07	122,315,058.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	62,785,628.00	62,433,813.00	33,652,413.88	61,546,780.00	887,033.00	1.4%
2) Classified Salaries		2000-2999	14,615,596.00	14,677,110.00	8,366,174.80	14,960,714.00	(283,604.00)	-1.9%
3) Employee Benefits		3000-3999	23,296,666.00	22,773,352.00	11,207,294.81	22,821,578.00	(48,226.00)	-0.2%
4) Books and Supplies		4000-4999	1,656,248.00	2,062,943.00	1,095,593.97	2,449,923.00	(386,980.00)	-18.8%
5) Services and Other Operating Expenditures		5000-5999	8,120,322.00	8,201,517.00	5,102,683.70	8,297,391.00	(95,874.00)	-1.2%
6) Capital Outlay		6000-6999	42,000.00	52,641.00	21,676.61	52,641.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	255,150.00	255,150.00	210,577.83	255,150.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(688,470.00)	(800,152.00)	(194,750.18)	(823,566.00)	23,414.00	-2.9%
9) TOTAL, EXPENDITURES			110,083,140.00	109,656,374.00	59,461,665.42	109,560,611.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,441,680.00	11,388,123.00	(1,057,633.35)	12,754,447.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	(16,077,756.00)	(16,898,593.00)	(575,543.00)	(17,663,025.00)	(764,432.00)	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(16,077,756.00)	(16,898,593.00)	(575,543.00)	(17,663,025.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(14,636,076.00)	(5,510,470.00)	(1,633,176.35)	(4,908,578.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	24,006,347.00	24,744,979.00		24,744,979.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			24,006,347.00	24,744,979.00		24,744,979.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			24,006,347.00	24,744,979.00		24,744,979.00		
2) Ending Balance, June 30 (E + F1e)			9,370,271.00	19,234,509.00		19,836,401.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	80,000.00	80,000.00		80,000.00		
Stores		9712	64,850.00	87,674.00		87,674.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	991,496.00	1,103,996.00		1,103,996.00		
d) Assigned								
Other Assignments		9780	255,979.00	270,799.00		1,419,574.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	7,977,946.00	17,692,040.00		17,145,157.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	53,382,635.00	61,235,246.00	21,751,510.00	61,235,246.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(475,621.05)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	408,873.00	408,873.00	202,140.44	408,873.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	36,153,421.00	36,153,421.00	19,554,642.33	36,153,421.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,413,675.00	1,413,675.00	1,446,400.33	1,413,675.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	6,025.21	0.00	0.00	0.0%
Supplemental Taxes		8044	636,278.00	636,278.00	446,354.63	636,278.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	982,840.00	1,612,132.00	3,763,820.54	1,612,132.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	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	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			92,977,722.00	101,459,625.00	46,695,272.43	101,459,625.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(3,731,159.00)	(3,731,159.00)	0.00	(3,731,159.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	277,312.00	277,312.00	215,336.87	277,312.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,599,789.00)	(2,599,789.00)	(1,481,879.52)	(2,599,789.00)	0.00	0.0%
Property Taxes Transfers		8097	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	0.0%
TOTAL, REVENUE LIMIT SOURCES			86,924,086.00	95,405,989.00	45,428,729.78	95,405,989.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	7,000,000.00	6,391,466.00	3,195,686.35	7,540,241.00	1,148,775.00	18.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	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	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	1,330,000.00	1,392,987.00	1,041,324.94	1,392,987.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,330,000.00	7,784,453.00	4,237,011.29	8,933,228.00	1,148,775.00	14.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,477,537.00	3,475,821.00	1,003,685.00	3,475,821.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	522,416.00	532,889.00	522,416.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,187,651.00	2,187,651.00	823,064.04	2,187,651.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	9,312,184.00	9,896,035.00	5,206,763.25	9,904,711.00	8,676.00	0.1%
TOTAL, OTHER STATE REVENUE			14,977,372.00	16,081,923.00	7,566,401.29	16,090,599.00	8,676.00	0.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	1,614.00	2,155.86	1,614.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	36,100.00	166,700.00	188,538.80	203,269.00	36,569.00	21.9%
Interest		8660	432,100.00	332,100.00	206,977.43	332,100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Non-Resident Students		8672	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		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	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	0.0%
All Other Fees and Contracts		8689	71,963.00	71,963.00	94.41	71,963.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	753,199.00	1,188,941.00	748,443.21	1,250,616.00	61,675.00	5.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	10,814.00	25,680.00	25,680.00	14,866.00	137.5%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	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	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,293,362.00	1,772,132.00	1,171,889.71	1,885,242.00	113,110.00	6.4%
TOTAL, REVENUES			111,524,820.00	121,044,497.00	58,404,032.07	122,315,058.00	1,270,561.00	1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	52,835,697.00	52,450,702.00	28,021,185.35	51,459,220.00	991,482.00	1.9%
Certificated Pupil Support Salaries		1200	3,971,473.00	4,045,360.00	2,208,597.09	4,030,000.00	15,360.00	0.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,154,561.00	5,100,718.00	3,010,436.85	5,215,694.00	(114,976.00)	-2.3%
Other Certificated Salaries		1900	823,897.00	837,033.00	412,194.59	841,866.00	(4,833.00)	-0.6%
TOTAL, CERTIFICATED SALARIES			62,785,628.00	62,433,813.00	33,652,413.88	61,546,780.00	887,033.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	173,425.00	174,061.00	95,033.09	172,304.00	1,757.00	1.0%
Classified Support Salaries		2200	4,946,998.00	4,984,439.00	2,886,567.29	5,009,647.00	(25,208.00)	-0.5%
Classified Supervisors' and Administrators' Salaries		2300	935,362.00	944,948.00	550,387.74	944,952.00	(4.00)	0.0%
Clerical, Technical and Office Salaries		2400	6,573,017.00	6,544,240.00	3,791,217.96	6,819,075.00	(274,835.00)	-4.2%
Other Classified Salaries		2900	1,986,794.00	2,029,422.00	1,042,968.72	2,014,736.00	14,686.00	0.7%
TOTAL, CLASSIFIED SALARIES			14,615,596.00	14,677,110.00	8,366,174.80	14,960,714.00	(283,604.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,137,803.00	5,101,823.00	2,798,234.99	5,057,695.00	44,128.00	0.9%
PERS		3201-3202	1,519,551.00	1,610,137.00	914,196.62	1,641,250.00	(31,113.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	2,021,247.00	2,008,040.00	1,085,239.68	2,027,470.00	(19,430.00)	-1.0%
Health and Welfare Benefits		3401-3402	11,123,257.00	10,280,598.00	4,195,490.77	10,329,533.00	(48,935.00)	-0.5%
Unemployment Insurance		3501-3502	1,005,243.00	1,011,376.00	504,733.93	1,005,257.00	6,119.00	0.6%
Workers' Compensation		3601-3602	2,004,690.00	2,269,587.00	1,401,014.72	2,253,992.00	15,595.00	0.7%
OPEB, Allocated		3701-3702	403,043.00	403,043.00	190,555.46	403,043.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	81,832.00	88,748.00	117,828.64	103,092.00	(14,344.00)	-16.2%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	246.00	(246.00)	New
TOTAL, EMPLOYEE BENEFITS			23,296,666.00	22,773,352.00	11,207,294.81	22,821,578.00	(48,226.00)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	59.00	607.50	59.00	0.00	0.0%
Books and Other Reference Materials		4200	7,974.00	11,285.00	3,709.24	12,473.00	(1,188.00)	-10.5%
Materials and Supplies		4300	1,575,356.00	1,843,206.00	881,394.70	2,162,108.00	(318,902.00)	-17.3%
Noncapitalized Equipment		4400	72,918.00	208,393.00	209,882.53	275,283.00	(66,890.00)	-32.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,656,248.00	2,062,943.00	1,095,593.97	2,449,923.00	(386,980.00)	-18.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	134,823.00	141,877.00	72,822.46	152,716.00	(10,839.00)	-7.6%
Dues and Memberships		5300	87,439.00	91,113.00	57,581.27	90,051.00	1,062.00	1.2%
Insurance		5400-5450	629,000.00	611,647.00	599,962.00	611,647.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,145,000.00	4,139,576.00	2,260,163.79	4,139,576.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	692,255.00	729,937.00	337,449.26	736,509.00	(6,572.00)	-0.9%
Transfers of Direct Costs		5710	101,261.00	41,168.00	49,837.69	3,625.00	37,543.00	91.2%
Transfers of Direct Costs - Interfund		5750	(53,307.00)	(56,997.00)	(33,682.47)	(57,050.00)	53.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	1,929,480.00	2,048,471.00	1,376,258.19	2,167,581.00	(119,110.00)	-5.8%
Communications		5900	454,371.00	454,725.00	382,291.51	452,736.00	1,989.00	0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,120,322.00	8,201,517.00	5,102,683.70	8,297,391.00	(95,874.00)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,633.00	0.00	15,633.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	42,000.00	37,008.00	21,676.61	37,008.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			42,000.00	52,641.00	21,676.61	52,641.00	0.00	0.0%
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	0.0%
State Special Schools		7130	10,000.00	10,000.00	9,328.00	10,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	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	0.0%
To JPAs		7213	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	245,150.00	245,150.00	201,249.83	245,150.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			255,150.00	255,150.00	210,577.83	255,150.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(352,164.00)	(451,537.00)	(452.80)	(461,273.00)	9,736.00	-2.2%
Transfers of Indirect Costs - Interfund		7350	(336,306.00)	(348,615.00)	(194,297.38)	(362,293.00)	13,678.00	-3.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(688,470.00)	(800,152.00)	(194,750.18)	(823,566.00)	23,414.00	-2.9%
TOTAL, EXPENDITURES			110,083,140.00	109,656,374.00	59,461,665.42	109,560,611.00	95,763.00	0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	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	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(16,077,756.00)	(16,898,593.00)	(575,543.00)	(17,663,025.00)	(764,432.00)	4.5%
Contributions from Restricted Revenues		8990	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	0.0%
(e) TOTAL, CONTRIBUTIONS			(16,077,756.00)	(16,898,593.00)	(575,543.00)	(17,663,025.00)	(764,432.00)	4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(16,077,756.00)	(16,898,593.00)	(575,543.00)	(17,663,025.00)	(764,432.00)	4.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	4,346,717.00	4,346,717.00	185,307.00	4,382,947.00	36,230.00	0.8%
2) Federal Revenue		8100-8299	10,778,077.00	12,933,444.00	3,923,533.54	12,977,025.00	43,581.00	0.3%
3) Other State Revenue		8300-8599	6,942,677.00	6,934,320.00	2,712,974.14	7,012,280.00	77,960.00	1.1%
4) Other Local Revenue		8600-8799	11,626,791.00	12,180,000.00	6,583,564.96	12,490,772.00	310,772.00	2.6%
5) TOTAL, REVENUES			33,694,262.00	36,394,481.00	13,405,379.64	36,863,024.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,365,459.00	19,126,498.00	10,053,702.26	19,346,090.00	(219,592.00)	-1.1%
2) Classified Salaries		2000-2999	10,608,226.00	10,769,799.00	5,563,407.22	10,821,571.00	(51,772.00)	-0.5%
3) Employee Benefits		3000-3999	10,854,686.00	11,282,663.00	5,557,550.34	11,097,334.00	185,329.00	1.6%
4) Books and Supplies		4000-4999	3,673,165.00	6,097,657.00	2,219,805.11	5,582,111.00	515,546.00	8.5%
5) Services and Other Operating Expenditures		5000-5999	6,499,210.00	7,000,191.00	2,876,704.29	8,170,617.00	(1,170,426.00)	-16.7%
6) Capital Outlay		6000-6999	120,000.00	302,270.00	45,549.45	328,883.00	(26,613.00)	-8.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	135,000.00	135,000.00	35,340.00	917,730.00	(782,730.00)	-579.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	352,165.00	451,537.00	452.80	461,273.00	(9,736.00)	-2.2%
9) TOTAL, EXPENDITURES			51,607,911.00	55,165,615.00	26,352,511.47	56,725,609.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(17,913,649.00)	(18,771,134.00)	(12,947,131.83)	(19,862,585.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	16,077,756.00	16,898,593.00	575,543.00	17,663,025.00	764,432.00	4.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			16,077,756.00	16,898,593.00	575,543.00	17,663,025.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,835,893.00)	(1,872,541.00)	(12,371,588.83)	(2,199,560.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,498,587.00	3,814,343.00		3,814,343.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,498,587.00	3,814,343.00		3,814,343.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,498,587.00	3,814,343.00		3,814,343.00		
2) Ending Balance, June 30 (E + F1e)			2,662,694.00	1,941,802.00		1,614,783.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,662,694.00	1,941,802.00		1,614,783.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	3,731,159.00	3,731,159.00	0.00	3,731,159.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	615,558.00	615,558.00	185,307.00	651,788.00	36,230.00	5.9%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			4,346,717.00	4,346,717.00	185,307.00	4,382,947.00	36,230.00	0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	3,223,763.00	3,223,763.00	812,305.00	3,249,220.00	25,457.00	0.8%
Special Education Discretionary Grants		8182	506,859.00	506,859.00	85,916.00	506,667.00	(192.00)	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	539,297.00	579,416.00	147,375.65	554,867.00	(24,549.00)	-4.2%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	9,865.00	9,864.78	9,865.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,685,303.00	5,400,806.00	2,073,712.08	5,471,870.00	71,064.00	1.3%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	820,335.00	820,335.00	302,485.00	805,583.00	(14,752.00)	-1.8%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	463,984.00	536,101.00	195,523.59	522,568.00	(13,533.00)	-2.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	147,545.00	147,241.00	85.45	147,327.00	86.00	0.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	1,925.00	1,924.93	1,925.00	0.00	0.0%
Other Federal Revenue	All Other	8290	390,991.00	1,707,133.00	294,341.06	1,707,133.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,778,077.00	12,933,444.00	3,923,533.54	12,977,025.00	43,581.00	0.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	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	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,686,602.00	1,652,816.00	909,077.00	1,652,816.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,927,835.00	2,927,431.00	1,170,972.00	2,539,644.00	(387,787.00)	-13.2%
Spec. Ed. Transportation	7240	8311	933,202.00	914,540.00	502,969.00	914,540.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	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	0.0%
Lottery - Unrestricted and Instructional Materials		8560	433,799.00	433,799.00	83,978.67	433,799.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
Pass-Through Revenues from State Sources		8587	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	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	961,239.00	1,005,734.00	45,977.47	1,471,481.00	465,747.00	46.3%
TOTAL, OTHER STATE REVENUE			6,942,677.00	6,934,320.00	2,712,974.14	7,012,280.00	77,960.00	1.1%
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	0.0%
Unsecured Roll		8616	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	0.0%
Supplemental Taxes		8618	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	0.0%
Other		8622	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	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	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	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	40,000.00	40,000.00	5,925.00	40,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	1,903,605.00	2,005,771.00	1,267,327.53	2,084,724.00	78,953.00	3.9%
Mitigation/Developer Fees		8681	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	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	260,250.00	573,893.00	258,332.55	653,393.00	79,500.00	13.9%
Tuition		8710	0.00	0.00	0.00	71,425.00	71,425.00	New
All Other Transfers In		8781-8783	1,234,116.00	1,371,516.00	660,405.82	1,378,567.00	7,051.00	0.5%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	8,188,820.00	8,188,820.00	4,391,574.06	8,262,663.00	73,843.00	0.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	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	0.0%
From County Offices	All Other	8792	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	0.0%

2012-13 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			11,626,791.00	12,180,000.00	6,583,564.96	12,490,772.00	310,772.00	2.6%
TOTAL, REVENUES			33,694,262.00	36,394,481.00	13,405,379.64	36,863,024.00	468,543.00	1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,308,454.00	14,718,364.00	7,708,627.32	14,851,573.00	(133,209.00)	-0.9%
Certificated Pupil Support Salaries		1200	1,150,838.00	1,354,579.00	598,311.67	1,340,579.00	14,000.00	1.0%
Certificated Supervisors' and Administrators' Salaries		1300	731,035.00	815,410.00	501,467.33	817,701.00	(2,291.00)	-0.3%
Other Certificated Salaries		1900	2,175,132.00	2,238,145.00	1,245,295.94	2,336,237.00	(98,092.00)	-4.4%
TOTAL, CERTIFICATED SALARIES			19,365,459.00	19,126,498.00	10,053,702.26	19,346,090.00	(219,592.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,616,814.00	4,867,434.00	2,478,820.19	4,859,813.00	7,621.00	0.2%
Classified Support Salaries		2200	4,465,672.00	4,244,969.00	2,225,032.54	4,219,285.00	25,684.00	0.6%
Classified Supervisors' and Administrators' Salaries		2300	198,917.00	207,289.00	111,644.43	211,088.00	(3,799.00)	-1.8%
Clerical, Technical and Office Salaries		2400	1,156,965.00	1,282,953.00	652,375.99	1,356,980.00	(74,027.00)	-5.8%
Other Classified Salaries		2900	169,858.00	167,154.00	95,534.07	174,405.00	(7,251.00)	-4.3%
TOTAL, CLASSIFIED SALARIES			10,608,226.00	10,769,799.00	5,563,407.22	10,821,571.00	(51,772.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,498,837.00	1,496,609.00	791,600.40	1,498,486.00	(1,877.00)	-0.1%
PERS		3201-3202	1,128,466.00	1,291,373.00	654,512.35	1,295,631.00	(4,258.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	1,100,668.00	1,199,188.00	570,146.14	1,160,833.00	38,355.00	3.2%
Health and Welfare Benefits		3401-3402	5,860,227.00	5,941,244.00	2,845,309.46	5,795,944.00	145,300.00	2.4%
Unemployment Insurance		3501-3502	335,768.00	337,979.00	170,841.57	336,387.00	1,592.00	0.5%
Workers' Compensation		3601-3602	748,672.00	844,205.00	446,932.30	853,949.00	(9,744.00)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	182,048.00	172,065.00	78,208.12	156,104.00	15,961.00	9.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,854,686.00	11,282,663.00	5,557,550.34	11,097,334.00	185,329.00	1.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	810,075.00	810,075.00	350,711.73	810,075.00	0.00	0.0%
Books and Other Reference Materials		4200	40,555.00	48,589.00	10,822.59	47,243.00	1,346.00	2.8%
Materials and Supplies		4300	2,614,872.00	4,815,385.00	1,141,788.04	3,787,697.00	1,027,688.00	21.3%
Noncapitalized Equipment		4400	207,663.00	423,608.00	716,482.75	937,096.00	(513,488.00)	-121.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,673,165.00	6,097,657.00	2,219,805.11	5,582,111.00	515,546.00	8.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,999,011.00	1,999,011.00	0.00	1,999,011.00	0.00	0.0%
Travel and Conferences		5200	91,629.00	121,562.00	64,894.53	155,701.00	(34,139.00)	-28.1%
Dues and Memberships		5300	7,111.00	13,613.00	6,969.18	13,613.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	31,000.00	41,000.00	22,488.78	41,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	327,941.00	444,364.00	274,255.46	441,748.00	2,616.00	0.6%
Transfers of Direct Costs		5710	(101,261.00)	(41,168.00)	(49,837.69)	(3,625.00)	(37,543.00)	91.2%
Transfers of Direct Costs - Interfund		5750	(258,000.00)	(136,600.00)	(52,040.00)	(120,000.00)	(16,600.00)	12.2%
Professional/Consulting Services and Operating Expenditures		5800	4,355,486.00	4,509,006.00	2,604,206.75	5,574,508.00	(1,065,502.00)	-23.6%
Communications		5900	46,293.00	49,403.00	5,767.28	68,661.00	(19,258.00)	-39.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,499,210.00	7,000,191.00	2,876,704.29	8,170,617.00	(1,170,426.00)	-16.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	120,000.00	268,150.00	12,432.00	285,120.00	(16,970.00)	-6.3%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	34,120.00	33,117.45	43,763.00	(9,643.00)	-28.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			120,000.00	302,270.00	45,549.45	328,883.00	(26,613.00)	-8.8%
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	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	232,667.00	(232,667.00)	New
Payments to County Offices		7142	135,000.00	135,000.00	35,340.00	685,063.00	(550,063.00)	-407.5%
Payments to JPAs		7143	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	0.0%
To County Offices		7212	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	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	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	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			135,000.00	135,000.00	35,340.00	917,730.00	(782,730.00)	-579.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	352,165.00	451,537.00	452.80	461,273.00	(9,736.00)	-2.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			352,165.00	451,537.00	452.80	461,273.00	(9,736.00)	-2.2%
TOTAL, EXPENDITURES			51,607,911.00	55,165,615.00	26,352,511.47	56,725,609.00	(1,559,994.00)	-2.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	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	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	16,077,756.00	16,898,593.00	575,543.00	17,663,025.00	764,432.00	4.5%
Contributions from Restricted Revenues		8990	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	0.0%
(e) TOTAL, CONTRIBUTIONS			16,077,756.00	16,898,593.00	575,543.00	17,663,025.00	764,432.00	4.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			16,077,756.00	16,898,593.00	575,543.00	17,663,025.00	(764,432.00)	4.5%

SECTION 3

OTHER FUNDS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,068.00	50,097.00	28.55	50,097.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4.60	0.00	0.00	0.0%
5) TOTAL, REVENUES			50,068.00	50,097.00	33.15	50,097.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	30,058.00	29,408.00	24,423.84	29,408.00	0.00	0.0%
2) Classified Salaries		2000-2999	9,790.00	0.00	3,870.00	3,870.00	(3,870.00)	New
3) Employee Benefits		3000-3999	5,746.00	4,420.00	3,781.64	4,871.00	(451.00)	-10.2%
4) Books and Supplies		4000-4999	500.00	11,406.00	0.00	7,032.00	4,374.00	38.3%
5) Services and Other Operating Expenditures		5000-5999	4,624.00	4,863.00	4,915.78	4,916.00	(53.00)	-1.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			50,718.00	50,097.00	36,991.26	50,097.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(650.00)	0.00	(36,958.11)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(650.00)	0.00	(36,958.11)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	650.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			650.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			650.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	50,068.00	50,097.00	28.55	50,097.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			50,068.00	50,097.00	28.55	50,097.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	4.60	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	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	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4.60	0.00	0.00	0.0%
TOTAL, REVENUES			50,068.00	50,097.00	33.15	50,097.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	23,130.00	23,130.00	22,626.72	23,130.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	6,928.00	6,278.00	1,797.12	6,278.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			30,058.00	29,408.00	24,423.84	29,408.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	9,790.00	0.00	3,870.00	3,870.00	(3,870.00)	New
TOTAL, CLASSIFIED SALARIES			9,790.00	0.00	3,870.00	3,870.00	(3,870.00)	New
EMPLOYEE BENEFITS								
STRS		3101-3102	2,670.00	2,670.00	2,014.98	2,670.00	0.00	0.0%
PERS		3201-3202	218.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,216.00	470.00	650.18	767.00	(297.00)	-63.2%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	638.00	481.00	311.24	524.00	(43.00)	-8.9%
Workers' Compensation		3601-3602	1,004.00	799.00	805.24	910.00	(111.00)	-13.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,746.00	4,420.00	3,781.64	4,871.00	(451.00)	-10.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	11,406.00	0.00	7,032.00	4,374.00	38.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	11,406.00	0.00	7,032.00	4,374.00	38.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	687.00	846.00	846.00	846.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,007.00	1,007.00	1,059.78	1,060.00	(53.00)	-5.3%
Professional/Consulting Services and Operating Expenditures		5800	2,930.00	3,010.00	3,010.00	3,010.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,624.00	4,863.00	4,915.78	4,916.00	(53.00)	-1.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	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	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			50,718.00	50,097.00	36,991.26	50,097.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,101,308.00	1,009,691.00	164.00	1,009,691.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	26,695.00	47,770.22	26,695.00	0.00	0.0%
5) TOTAL, REVENUES			1,101,308.00	1,036,386.00	47,934.22	1,036,386.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	646,484.00	601,533.00	338,482.83	597,641.00	3,892.00	0.6%
2) Classified Salaries		2000-2999	25,586.00	24,608.00	15,633.08	24,843.00	(235.00)	-1.0%
3) Employee Benefits		3000-3999	251,362.00	235,590.00	118,695.31	236,468.00	(878.00)	-0.4%
4) Books and Supplies		4000-4999	13,347.00	11,573.00	3,452.93	14,352.00	(2,779.00)	-24.0%
5) Services and Other Operating Expenditures		5000-5999	122,680.00	123,670.00	80,049.02	123,670.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	41,849.00	39,380.00	21,956.37	39,380.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,101,308.00	1,036,354.00	578,269.54	1,036,354.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	32.00	(530,335.32)	32.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	32.00	(530,335.32)	32.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	94,228.00	52,498.00		52,498.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			94,228.00	52,498.00		52,498.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			94,228.00	52,498.00		52,498.00		
2) Ending Balance, June 30 (E + F1e)			94,228.00	52,530.00		52,530.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	94,228.00	52,530.00		52,530.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	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	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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	0.0%
State Preschool	6055, 6056, 6105	8590	1,101,308.00	1,009,691.00	164.00	1,009,691.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,101,308.00	1,009,691.00	164.00	1,009,691.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	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	0.0%
Interest		8660	0.00	32.00	32.54	32.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	26,663.00	47,737.68	26,663.00	0.00	0.0%
Interagency Services		8677	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	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	26,695.00	47,770.22	26,695.00	0.00	0.0%
TOTAL, REVENUES			1,101,308.00	1,036,386.00	47,934.22	1,036,386.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	589,270.00	544,696.00	308,556.10	540,804.00	3,892.00	0.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	42,679.00	41,628.00	24,282.65	41,628.00	0.00	0.0%
Other Certificated Salaries		1900	14,535.00	15,209.00	5,644.08	15,209.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			646,484.00	601,533.00	338,482.83	597,641.00	3,892.00	0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	738.54	235.00	(235.00)	New
Classified Support Salaries		2200	674.00	674.00	536.16	674.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	24,912.00	23,934.00	14,358.38	23,934.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,586.00	24,608.00	15,633.08	24,843.00	(235.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	53,186.00	50,505.00	26,367.11	50,806.00	(301.00)	-0.6%
PERS		3201-3202	2,909.00	7,768.00	4,266.32	7,799.00	(31.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	11,444.00	14,432.00	7,380.78	14,436.00	(4.00)	0.0%
Health and Welfare Benefits		3401-3402	156,291.00	134,501.00	65,830.18	135,028.00	(527.00)	-0.4%
Unemployment Insurance		3501-3502	10,371.00	7,668.00	3,972.89	7,671.00	(3.00)	0.0%
Workers' Compensation		3601-3602	16,863.00	19,626.00	10,279.13	19,633.00	(7.00)	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	298.00	1,090.00	598.90	1,095.00	(5.00)	-0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			251,362.00	235,590.00	118,695.31	236,468.00	(878.00)	-0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	375.00	375.00	0.00	375.00	0.00	0.0%
Materials and Supplies		4300	12,972.00	11,198.00	3,452.93	13,977.00	(2,779.00)	-24.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			13,347.00	11,573.00	3,452.93	14,352.00	(2,779.00)	-24.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	100.00	100.00	19.37	100.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	77,280.00	77,280.00	77,280.00	77,280.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	2,500.00	3,490.00	989.65	3,490.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	42,800.00	42,800.00	1,760.00	42,800.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			122,680.00	123,670.00	80,049.02	123,670.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	41,849.00	39,380.00	21,956.37	39,380.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			41,849.00	39,380.00	21,956.37	39,380.00	0.00	0.0%
TOTAL, EXPENDITURES			1,101,308.00	1,036,354.00	578,269.54	1,036,354.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	52,530.00
Total, Restricted Balance		52,530.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,386,000.00	5,973,931.00	3,300,585.87	6,138,287.00	164,356.00	2.8%
3) Other State Revenue		8300-8599	464,850.00	498,250.00	278,888.72	506,994.00	8,744.00	1.8%
4) Other Local Revenue		8600-8799	1,669,500.00	1,722,500.00	971,116.38	1,676,384.00	(46,116.00)	-2.7%
5) TOTAL, REVENUES			7,520,350.00	8,194,681.00	4,550,590.97	8,321,665.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,898,556.00	2,996,573.00	1,576,389.48	3,019,625.00	(23,052.00)	-0.8%
3) Employee Benefits		3000-3999	1,071,466.00	1,054,799.00	601,053.14	1,160,848.00	(106,049.00)	-10.1%
4) Books and Supplies		4000-4999	3,321,463.00	3,744,459.00	2,145,416.15	4,036,988.00	(292,529.00)	-7.8%
5) Services and Other Operating Expenditures		5000-5999	166,133.00	175,283.00	95,512.33	175,783.00	(500.00)	-0.3%
6) Capital Outlay		6000-6999	715,241.00	909,106.00	335,272.13	717,839.00	191,267.00	21.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	294,457.00	309,235.00	172,341.01	322,913.00	(13,678.00)	-4.4%
9) TOTAL, EXPENDITURES			8,467,316.00	9,189,455.00	4,925,984.24	9,433,996.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(946,966.00)	(994,774.00)	(375,393.27)	(1,112,331.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(946,966.00)	(994,774.00)	(375,393.27)	(1,112,331.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,224,865.00	3,234,515.00		3,234,515.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,224,865.00	3,234,515.00		3,234,515.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,224,865.00	3,234,515.00		3,234,515.00		
2) Ending Balance, June 30 (E + F1e)			2,277,899.00	2,239,741.00		2,122,184.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	10,000.00		10,000.00		
Stores		9712	0.00	86,246.00		86,246.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,277,899.00	2,143,495.00		2,025,938.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	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	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,386,000.00	5,973,931.00	3,300,585.87	6,138,287.00	164,356.00	2.8%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,386,000.00	5,973,931.00	3,300,585.87	6,138,287.00	164,356.00	2.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	464,850.00	498,250.00	278,888.72	506,994.00	8,744.00	1.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			464,850.00	498,250.00	278,888.72	506,994.00	8,744.00	1.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,620,000.00	1,680,000.00	953,882.89	1,633,884.00	(46,116.00)	-2.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	12,000.00	10,000.00	3,273.71	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	37,500.00	32,500.00	13,959.78	32,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,669,500.00	1,722,500.00	971,116.38	1,676,384.00	(46,116.00)	-2.7%
TOTAL, REVENUES			7,520,350.00	8,194,681.00	4,550,590.97	8,321,665.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,462,339.00	2,554,349.00	1,352,519.33	2,630,451.00	(76,102.00)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	119,341.00	119,348.00	69,619.55	119,348.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	316,876.00	322,876.00	154,250.60	269,826.00	53,050.00	16.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,898,556.00	2,996,573.00	1,576,389.48	3,019,625.00	(23,052.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	192,705.00	222,595.00	129,838.62	248,095.00	(25,500.00)	-11.5%
OASDI/Medicare/Alternative		3301-3302	253,531.00	214,297.00	118,532.07	219,800.00	(5,503.00)	-2.6%
Health and Welfare Benefits		3401-3402	511,039.00	496,659.00	272,071.87	562,659.00	(66,000.00)	-13.3%
Unemployment Insurance		3501-3502	31,820.00	32,297.00	17,313.97	31,875.00	422.00	1.3%
Workers' Compensation		3601-3602	70,373.00	74,433.00	45,067.85	82,293.00	(7,860.00)	-10.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,998.00	14,518.00	18,228.76	16,126.00	(1,608.00)	-11.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,071,466.00	1,054,799.00	601,053.14	1,160,848.00	(106,049.00)	-10.1%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	279,950.00	405,300.00	221,539.03	433,829.00	(28,529.00)	-7.0%
Noncapitalized Equipment		4400	191,513.00	239,159.00	148,293.05	299,159.00	(60,000.00)	-25.1%
Food		4700	2,850,000.00	3,100,000.00	1,775,584.07	3,304,000.00	(204,000.00)	-6.6%
TOTAL, BOOKS AND SUPPLIES			3,321,463.00	3,744,459.00	2,145,416.15	4,036,988.00	(292,529.00)	-7.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,000.00	4,000.00	2,611.03	5,000.00	(1,000.00)	-25.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,650.00	6,650.00	3,334.43	8,150.00	(1,500.00)	-22.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	49,800.00	52,500.00	31,633.04	52,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	110,183.00	110,183.00	57,615.08	109,183.00	1,000.00	0.9%
Communications		5900	350.00	1,800.00	318.75	800.00	1,000.00	55.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,133.00	175,283.00	95,512.33	175,783.00	(500.00)	-0.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	31,267.00	0.00	0.00	31,267.00	100.0%
Equipment		6400	715,241.00	877,839.00	335,272.13	717,839.00	160,000.00	18.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			715,241.00	909,106.00	335,272.13	717,839.00	191,267.00	21.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	294,457.00	309,235.00	172,341.01	322,913.00	(13,678.00)	-4.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			294,457.00	309,235.00	172,341.01	322,913.00	(13,678.00)	-4.4%
TOTAL EXPENDITURES			8,467,316.00	9,189,455.00	4,925,984.24	9,433,996.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,025,938.00
Total, Restricted Balance		<u>2,025,938.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	3,325.75	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	3,325.75	8,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,434,500.00	1,424,500.00	1,177,225.51	1,424,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	10,000.00	6,497.25	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,434,500.00	1,434,500.00	1,183,722.76	1,434,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,426,500.00)	(1,426,500.00)	(1,180,397.01)	(1,426,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,426,500.00)	(1,426,500.00)	(1,180,397.01)	(1,426,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,040,377.00	2,024,278.00		2,024,278.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,040,377.00	2,024,278.00		2,024,278.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,040,377.00	2,024,278.00		2,024,278.00		
2) Ending Balance, June 30 (E + F1e)			613,877.00	597,778.00		597,778.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	613,877.00	597,778.00		597,778.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	3,325.75	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	8,000.00	3,325.75	8,000.00	0.00	0.0%
TOTAL, REVENUES			8,000.00	8,000.00	3,325.75	8,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	400,000.00	204,650.00	46,760.00	204,650.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,034,500.00	1,219,850.00	1,130,465.51	1,219,850.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,434,500.00	1,424,500.00	1,177,225.51	1,424,500.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	6,497.25	0.00	0.00	0.0%
Equipment		6400	0.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	10,000.00	6,497.25	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,434,500.00	1,434,500.00	1,183,722.76	1,434,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	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	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13 Projected Year Totals
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175,000.00	175,000.00	68,552.37	185,000.00	10,000.00	5.7%
5) TOTAL, REVENUES			175,000.00	175,000.00	68,552.37	185,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	54,921.00	55,421.00	29,523.76	50,421.00	5,000.00	9.0%
3) Employee Benefits		3000-3999	22,091.00	21,757.00	12,922.33	22,517.00	(760.00)	-3.5%
4) Books and Supplies		4000-4999	2,000.00	2,000.00	505.01	64,066.00	(62,066.00)	-3103.3%
5) Services and Other Operating Expenditures		5000-5999	949,291.00	827,891.00	320,419.20	804,139.00	23,752.00	2.9%
6) Capital Outlay		6000-6999	29,995,281.00	37,273,082.00	10,669,010.17	37,048,732.00	224,350.00	0.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,023,584.00	38,180,151.00	11,032,380.47	37,989,875.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,848,584.00)	(38,005,151.00)	(10,963,828.10)	(37,804,875.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	6,492,921.00	6,492,920.78	6,492,921.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	6,492,921.00	6,492,920.78	6,492,921.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,848,584.00)	(31,512,230.00)	(4,470,907.32)	(31,311,954.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	31,241,971.00	32,040,356.00		32,040,356.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			31,241,971.00	32,040,356.00		32,040,356.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			31,241,971.00	32,040,356.00		32,040,356.00		
2) Ending Balance, June 30 (E + F1e)			393,387.00	528,126.00		728,402.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	393,387.00	528,126.00		728,402.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	68,552.37	185,000.00	10,000.00	5.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			175,000.00	175,000.00	68,552.37	185,000.00	10,000.00	5.7%
TOTAL, REVENUES			175,000.00	175,000.00	68,552.37	185,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	49,921.00	50,421.00	29,523.76	50,421.00	0.00	0.0%
Other Classified Salaries		2900	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
TOTAL, CLASSIFIED SALARIES			54,921.00	55,421.00	29,523.76	50,421.00	5,000.00	9.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,453.00	5,713.00	3,365.64	5,741.00	(28.00)	-0.5%
OASDI/Medicare/Alternative		3301-3302	3,892.00	3,878.00	2,240.38	3,876.00	2.00	0.1%
Health and Welfare Benefits		3401-3402	9,717.00	9,379.00	5,678.86	10,107.00	(728.00)	-7.8%
Unemployment Insurance		3501-3502	604.00	560.00	324.76	555.00	5.00	0.9%
Workers' Compensation		3601-3602	1,378.00	1,425.00	840.24	1,432.00	(7.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,047.00	802.00	472.45	806.00	(4.00)	-0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,091.00	21,757.00	12,922.33	22,517.00	(760.00)	-3.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,000.00	2,000.00	505.01	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	62,066.00	(62,066.00)	New
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	505.01	64,066.00	(62,066.00)	-3103.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	258,000.00	136,600.00	52,040.00	120,000.00	16,600.00	12.2%
Professional/Consulting Services and Operating Expenditures		5800	691,291.00	691,291.00	268,379.20	684,139.00	7,152.00	1.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			949,291.00	827,891.00	320,419.20	804,139.00	23,752.00	2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	368,000.00	176,203.00	1,203.00	176,203.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	29,627,281.00	37,096,879.00	10,667,807.17	36,872,529.00	224,350.00	0.6%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,995,281.00	37,273,082.00	10,669,010.17	37,048,732.00	224,350.00	0.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			31,023,584.00	38,180,151.00	11,032,380.47	37,989,875.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	6,492,921.00	6,492,920.78	6,492,921.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	6,492,921.00	6,492,920.78	6,492,921.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	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	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	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	0.0%
Proceeds from Capital Leases		8972	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	0.0%
All Other Financing Sources		8979	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	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	6,492,921.00	6,492,920.78	6,492,921.00		

Resource	Description	2012/13
		Projected Year Totals
9010	Other Restricted Local	728,402.00
Total, Restricted Balance		728,402.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	225,000.00	225,000.00	408,647.29	375,000.00	150,000.00	66.7%
5) TOTAL, REVENUES			225,000.00	225,000.00	408,647.29	375,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,335.00	7,335.00	0.00	7,335.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,784.00	1,784.00	0.00	1,784.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	304,000.00	367,025.00	246,808.15	348,530.00	18,495.00	5.0%
6) Capital Outlay		6000-6999	630,740.00	567,715.00	173,778.00	544,795.00	22,920.00	4.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			943,859.00	943,859.00	420,586.15	902,444.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(718,859.00)	(718,859.00)	(11,938.86)	(527,444.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(718,859.00)	(718,859.00)	(11,938.86)	(527,444.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,029,399.00	4,283,661.00		4,283,661.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,029,399.00	4,283,661.00		4,283,661.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,029,399.00	4,283,661.00		4,283,661.00		
2) Ending Balance, June 30 (E + F1e)			3,310,540.00	3,564,802.00		3,756,217.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	3,310,540.00	3,564,802.00		3,756,217.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	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	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	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	0.0%
Prior Years' Taxes		8617	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	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	93,082.28	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	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25,000.00	25,000.00	8,261.40	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	200,000.00	200,000.00	307,303.61	350,000.00	150,000.00	75.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			225,000.00	225,000.00	408,647.29	375,000.00	150,000.00	66.7%
TOTAL, REVENUES			225,000.00	225,000.00	408,647.29	375,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,335.00	7,335.00	0.00	7,335.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,335.00	7,335.00	0.00	7,335.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	867.00	867.00	0.00	867.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	562.00	562.00	0.00	562.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	81.00	81.00	0.00	81.00	0.00	0.0%
Workers' Compensation		3601-3602	185.00	185.00	0.00	185.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	89.00	89.00	0.00	89.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,784.00	1,784.00	0.00	1,784.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	282,000.00	282,000.00	218,507.31	263,505.00	18,495.00	6.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	22,000.00	85,025.00	28,300.84	85,025.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			304,000.00	367,025.00	246,808.15	348,530.00	18,495.00	5.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	630,740.00	567,715.00	173,778.00	544,795.00	22,920.00	4.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			630,740.00	567,715.00	173,778.00	544,795.00	22,920.00	4.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			943,859.00	943,859.00	420,586.15	902,444.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
All Other Financing Uses		7699	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	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
9010	Other Restricted Local	3,756,217.00
Total, Restricted Balance		<u>3,756,217.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	9,931,202.00	9,931,201.14	9,931,202.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	514.73	515.00	515.00	New
5) TOTAL, REVENUES			0.00	9,931,202.00	9,931,715.87	9,931,717.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	3,438,281.00	3,438,795.09	3,438,796.00	(515.00)	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	3,438,281.00	3,438,795.09	3,438,796.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	6,492,921.00	6,492,920.78	6,492,921.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	6,492,921.00	6,492,920.78	6,492,921.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(6,492,921.00)	(6,492,920.78)	(6,492,921.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	9,931,202.00	9,931,201.14	9,931,202.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	9,931,202.00	9,931,201.14	9,931,202.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	514.73	515.00	515.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	514.73	515.00	515.00	New
TOTAL, REVENUES			0.00	9,931,202.00	9,931,715.87	9,931,717.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	3,438,281.00	3,438,795.09	3,438,796.00	(515.00)	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	3,438,281.00	3,438,795.09	3,438,796.00	(515.00)	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	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	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	3,438,281.00	3,438,795.09	3,438,796.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	6,492,921.00	6,492,920.78	6,492,921.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	6,492,921.00	6,492,920.78	6,492,921.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	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	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	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	0.0%
Proceeds from Lease Revenue Bonds		8973	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	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(6,492,921.00)	(6,492,920.78)	(6,492,921.00)		

Resource	Description	2012/13
		Projected Year Totals
7710	State School Facilities Projects	0.00
Total, Restricted Balance		0.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,076,758.00	5,076,758.00	1,756,982.89	5,076,758.00	0.00	0.0%
5) TOTAL, REVENUES			5,076,758.00	5,076,758.00	1,756,982.89	5,076,758.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	4,896,758.00	4,896,758.00	2,585,348.00	4,896,758.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			4,896,758.00	4,896,758.00	2,585,348.00	4,896,758.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			180,000.00	180,000.00	(828,365.11)	180,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	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	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			180,000.00	180,000.00	(828,365.11)	180,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,655,028.00	1,435,897.00		1,435,897.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,655,028.00	1,435,897.00		1,435,897.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,655,028.00	1,435,897.00		1,435,897.00		
2) Ending Net Position, June 30 (E + F1e)			1,835,028.00	1,615,897.00		1,615,897.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,835,028.00	1,615,897.00		1,615,897.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,903.53	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	4,896,758.00	4,896,758.00	1,683,846.06	4,896,758.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	180,000.00	180,000.00	71,233.30	180,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,076,758.00	5,076,758.00	1,756,982.89	5,076,758.00	0.00	0.0%
TOTAL, REVENUES			5,076,758.00	5,076,758.00	1,756,982.89	5,076,758.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	4,896,758.00	4,896,758.00	2,585,348.00	4,896,758.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			4,896,758.00	4,896,758.00	2,585,348.00	4,896,758.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			4,896,758.00	4,896,758.00	2,585,348.00	4,896,758.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			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	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
Total, Restricted Net Position		0.00

SECTION 4

OTHER REPORTS

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	12,914.64	12,949.20	12,949.20	12,949.20	0.00	0%
2. Special Education	487.32	488.54	488.54	488.54	0.00	0%
HIGH SCHOOL						
3. General Education	4,975.49	4,988.92	4,988.92	4,988.92	0.00	0%
4. Special Education	280.26	281.01	281.01	281.01	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	15.93	15.97	15.97	15.97	0.00	0%
7. TOTAL, K-12 ADA	18,673.64	18,723.64	18,723.64	18,723.64	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	18,673.64	18,723.64	18,723.64	18,723.64	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru 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 RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	1,316.87	1,316.87	1,316.87	1,316.87	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	1,316.87	1,316.87	1,316.87	1,316.87	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

*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.

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,483.66	6,482.66	6,482.66
2. Inflation Increase	0041	29.53	29.53	29.53
3. All Other Adjustments	0042, 0525	212.00	212.00	212.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,725.19	6,724.19	6,724.19
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,725.19	6,724.19	6,724.19
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00	0.00
c. Revenue Limit ADA	0033	18,673.64	18,723.64	18,723.64
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	125,583,776.99	125,901,312.85	125,901,312.85
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	125,583,776.99	125,901,312.85	125,901,312.85
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	97,613,758.18	97,860,572.45	97,860,572.45
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,356,429.00	1,356,429.00	1,356,429.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	277,312.00	277,312.00	277,312.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,079,117.00	1,079,117.00	1,079,117.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	98,692,875.18	98,939,689.45	98,939,689.45

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	38,612,247.00	38,612,247.00	38,612,247.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	982,840.00	1,612,132.00	1,612,132.00
28. Less: Charter Schools In-lieu Taxes	0595	2,599,789.00	2,599,789.00	2,599,789.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	36,995,298.00	37,624,590.00	37,624,590.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	61,697,577.18	61,315,099.45	61,315,099.45
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	79,867.00	79,854.00	79,854.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	(8,235,075.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(8,314,942.00)	(79,854.00)	(79,854.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	53,382,635.18	61,235,245.45	61,235,245.45
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's ADA Standard Percentage Range: -2.0% to +2.0%

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second Interim Form MYPI exists, Projected Year Totals data will be extracted for the two subsequent years; if not, enter data into the second column.

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	18,723.64	18,723.64	0.0%	Met
1st Subsequent Year (2013-14)	18,723.64	18,723.64	0.0%	Met
2nd Subsequent Year (2014-15)	18,723.64	18,723.64	0.0%	Met

1B. Comparison of District ADA to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Funded ADA has not changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Enrollment Standard Percentage Range: -2.0% to +2.0%

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Enter data in the second column for all fiscal years.

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	19,873	19,873	0.0%	Met
1st Subsequent Year (2013-14)	19,873	19,873	0.0%	Met
2nd Subsequent Year (2014-15)	19,873	19,873	0.0%	Met

2B. Comparison of District Enrollment to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Enrollment projections have not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	19,133	20,561	93.1%
Second Prior Year (2010-11)	18,808	19,953	94.3%
First Prior Year (2011-12)	18,658	19,732	94.6%
		Historical Average Ratio:	94.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.5%

3B. Calculating the District's Projected Ratio of ADA to Enrollment

DATA ENTRY: If Form MYPI exists, Estimated P-2 ADA data for the two subsequent years will be extracted; if not, enter Estimated P-2 ADA data in the first column. All other data are extracted.

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	18,708	19,873	94.1%	Met
1st Subsequent Year (2013-14)	18,708	19,873	94.1%	Met
2nd Subsequent Year (2014-15)	18,708	19,873	94.1%	Met

3C. Comparison of District ADA to Enrollment Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

STANDARD: Projected revenue limit for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since first interim projections.

District's Revenue Limit Standard Percentage Range: -2.0% to +2.0%

4A. Calculating the District's Projected Change in Revenue Limit

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second Interim column, Current Year data are extracted; enter data for the two subsequent years.

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim	Second Interim		
	(Form 01CSI, Item 4A)	Projected Year Totals		
Current Year (2012-13)	101,459,625.00	101,459,625.00	0.0%	Met
1st Subsequent Year (2013-14)	103,408,241.00	103,031,003.00	-0.4%	Met
2nd Subsequent Year (2014-15)	106,091,485.00	105,209,848.00	-0.8%	Met

4B. Comparison of District Revenue Limit to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Revenue limit has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	97,969,057.34	106,991,840.35	91.6%
Second Prior Year (2010-11)	90,415,421.81	99,503,296.95	90.9%
First Prior Year (2011-12)	92,064,673.49	101,299,981.34	90.9%
	Historical Average Ratio:		91.1%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.1% to 94.1%	88.1% to 94.1%	88.1% to 94.1%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: If Form MYPI exists, Projected Year Totals data for the two subsequent years will be extracted; if not, enter Projected Year Totals data. Projected Year Totals data for Current Year are extracted.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 01I, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01I, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	99,329,072.00	109,560,611.00	90.7%	Met
1st Subsequent Year (2013-14)	103,366,360.00	115,316,528.00	89.6%	Met
2nd Subsequent Year (2014-15)	106,012,839.00	117,489,280.00	90.2%	Met

5C. Comparison of District Salaries and Benefits Ratio to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since first interim projections.

Changes that exceed five percent in any major object category must be explained.

District's Other Revenues and Expenditures Standard Percentage Range:	-5.0% to +5.0%
District's Other Revenues and Expenditures Explanation Percentage Range:	-5.0% to +5.0%

6A. Calculating the District's Change by Major Object Category and Comparison to the Explanation Percentage Range

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second Interim Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanations must be entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	20,717,897.00	21,910,253.00	5.8%	Yes
1st Subsequent Year (2013-14)	19,491,387.00	19,620,178.00	0.7%	No
2nd Subsequent Year (2014-15)	17,556,713.00	17,692,899.00	0.8%	No

Explanation:
(required if Yes)

Added additional one-time Federal Impact Aid from prior years.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	23,016,243.00	23,102,879.00	0.4%	No
1st Subsequent Year (2013-14)	23,074,800.00	22,906,740.00	-0.7%	No
2nd Subsequent Year (2014-15)	19,665,950.00	22,972,441.00	16.8%	Yes

Explanation:
(required if Yes)

Restored loss of K-3 CSR penalties with the assumption that the current CSR flexibility will be extended.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	13,952,132.00	14,376,014.00	3.0%	No
1st Subsequent Year (2013-14)	13,624,008.00	13,971,443.00	2.6%	No
2nd Subsequent Year (2014-15)	13,583,391.00	13,922,037.00	2.5%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	8,160,600.00	8,032,034.00	-1.6%	No
1st Subsequent Year (2013-14)	5,563,614.00	5,237,355.00	-5.9%	Yes
2nd Subsequent Year (2014-15)	5,589,570.00	4,564,043.00	-18.3%	Yes

Explanation:
(required if Yes)

Removed non-reoccurring one-time expenditures in 2013-14. Removed non-reoccurring one-time expenditures for categorical carryover in 2014-15.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	15,201,708.00	16,468,008.00	8.3%	Yes
1st Subsequent Year (2013-14)	15,613,524.00	18,565,587.00	18.9%	Yes
2nd Subsequent Year (2014-15)	16,061,797.00	18,373,860.00	14.4%	Yes

Explanation:
(required if Yes)

2012-13 reflects an increase in expenditures for Special Education (NPS, NPA, NCA, OT, SLPA). 2013-14 reflects an increase in expenditures for 70% of MITI implementation and increases in Special Education and Deferred Maintenance. 2014-15 reflects an increase in expenditures for 30% of MITI implementation and increases in Special Education and Deferred Maintenance.

6B. Calculating the District's Change in Total Operating Revenues and Expenditures

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	57,686,272.00	59,389,146.00	3.0%	Met
1st Subsequent Year (2013-14)	56,190,195.00	56,498,361.00	0.5%	Met
2nd Subsequent Year (2014-15)	50,806,054.00	54,587,377.00	7.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	23,362,308.00	24,500,042.00	4.9%	Met
1st Subsequent Year (2013-14)	21,177,138.00	23,802,942.00	12.4%	Not Met
2nd Subsequent Year (2014-15)	21,651,367.00	22,937,903.00	5.9%	Not Met

6C. Comparison of District Total Operating Revenues and Expenditures to the Standard Percentage Range

DATA ENTRY: Explanations are linked from Section 6A if the status in Section 6B is Not Met; no entry is allowed below.

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	Added additional one-time Federal Impact Aid from prior years.
Explanation: Other State Revenue (linked from 6A if NOT met)	Restored loss of K-3 CSR penalties with the assumption that the current CSR flexibility will be extended.
Explanation: Other Local Revenue (linked from 6A if NOT met)	

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Books and Supplies (linked from 6A if NOT met)	Removed non-reoccurring one-time expenditures in 2013-14. Removed non-reoccurring one-time expenditures for categorical carryover in 2014-15.
Explanation: Services and Other Exps (linked from 6A if NOT met)	2012-13 reflects an increase in expenditures for Special Education (NPS, NPA, NCA, OT, SLPA). 2013-14 reflects an increase in expenditures for 70% of MITI implementation and increases in Special Education and Deferred Maintenance. 2014-15 reflects an increase in expenditures for 30% of MITI implementation and increases in Special Education and Deferred Maintenance.

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this section has been inactivated for that period.

7B. Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

NOTE: SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

DATA ENTRY: Budget Adoption and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,616,910.51	2,830,148.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		2,792,507.00	

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

<input type="checkbox"/>	Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
<input type="checkbox"/>	Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
<input type="checkbox"/>	Other (explanation must be provided)

Explanation:
(required if NOT met
and Other is marked)

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

¹Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and the Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

²A school district that is the Administrative Unit of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

8A. Calculating the District's Deficit Spending Standard Percentage Levels

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.3%	3.4%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.4%	1.1%	1.0%

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(4,908,578.00)	109,560,611.00	4.5%	Not Met
1st Subsequent Year (2013-14)	(12,391,524.00)	115,316,528.00	10.7%	Not Met
2nd Subsequent Year (2014-15)	(15,921,403.00)	117,489,280.00	13.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. **STANDARD NOT MET** - Unrestricted deficit spending has exceeded the standard percentage level in any of the current year or two subsequent fiscal years. Provide reasons for the deficit spending, a description of the methods and assumptions used in balancing the unrestricted budget, and what changes will be made to ensure that the budget deficits are eliminated or are balanced within the standard.

Explanation:
(required if NOT met)

District continues to deficit spend due to state deficit funding.

9. CRITERION: Fund and Cash Balances

A. FUND BALANCE STANDARD: Projected general fund balance will be positive at the end of the current fiscal year and two subsequent fiscal years.

9A-1. Determining if the District's General Fund Ending Balance is Positive

DATA ENTRY: Current Year data are extracted. If Form MYPI exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2012-13)		21,451,184.00	Met
1st Subsequent Year (2013-14)		8,079,959.00	Met
2nd Subsequent Year (2014-15)		6,807,960.00	Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2012-13)		17,903,790.00	Met

9B-2. Comparison of the District's Ending Cash Balance to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

1a. STANDARD MET - Projected general fund cash balance will be positive at the end of the current fiscal year.

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$61,000 (greater of)	0	to 300
4% or \$61,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

¹ Available reserves are the unrestricted amounts in the Reserve for Economic Uncertainties and the Unassigned/Unappropriated accounts in the General Fund and Special Reserve Fund for Other Than Capital Outlay Projects. Available reserves will be reduced by any negative ending balances in restricted resources in the General Fund.

² Dollar amounts to be adjusted annually by the prior year statutory cost-of-living adjustment (Education Code Section 42238), rounded to the nearest thousand.

³ A school district that is the Administrative Unit (AU) of a Special Education Local Plan Area (SELPA) may exclude from its expenditures the distribution of funds to its participating members.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	18,708	18,708	18,708
District's Reserve Standard Percentage Level:	3%	3%	3%

10A. Calculating the District's Special Education Pass-through Exclusions (only for districts that serve as the AU of a SELPA)

DATA ENTRY: For SELPA AUs, if Form MYPI exists, all data will be extracted including the Yes/No button selection. If not, click the appropriate Yes or No button for item 1 and, if Yes, enter data for item 2a and for the two subsequent years in item 2b; Current Year data are extracted.

For districts that serve as the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?
2. If you are the SELPA AU and are excluding special education pass-through funds:
 - a. Enter the name(s) of the SELPA(s): _____

- b. Special Education Pass-through Funds
(Fund 10, resources 3300-3499 and 6500-6540,
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0.00		

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	166,286,220.00	171,229,900.00	174,683,021.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	166,286,220.00	171,229,900.00	174,683,021.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,988,586.60	5,136,897.00	5,240,490.63
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,988,586.60	5,136,897.00	5,240,490.63

10C. Calculating the District's Available Reserve Amount

DATA ENTRY: All data are extracted from fund data and Form MYPI. If Form MYPI does not exist, enter data for the two subsequent years. If Fund 17 does not exist, enter data for the current and two subsequent years, as appropriate.

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	17,145,157.00	5,889,908.00	5,240,491.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)			
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)			
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)			
8. District's Available Reserve Amount (Lines C1 thru C7)	17,145,157.00	5,889,908.00	5,240,491.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.31%	3.44%	3.00%
District's Reserve Standard (Section 10B, Line 7):	4,988,586.60	5,136,897.00	5,240,490.63
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

DATA ENTRY: Enter an explanation if the standard is not met.

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

DATA ENTRY: Click the appropriate Yes or No button for items S1 through S4. Enter an explanation for each Yes answer.

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections that may impact the budget?

No

- 1b. If Yes, identify the liabilities and how they may impact the budget:

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections by more than five percent?

No

- 1b. If Yes, identify the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

S3. Temporary Interfund Borrowings

- 1a. Does your district have projected temporary borrowings between funds?
(Refer to Education Code Section 42603)

No

- 1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

- 1a. Does your district have projected revenues for the current fiscal year or either of the two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?

No

- 1b. If Yes, identify any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

Identify projected transfers to or from the general fund to cover operating deficits in either the general fund or any other fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

Identify capital project cost overruns that have occurred since first interim projections that may impact the general fund budget.

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. Enter data into the second column, except for Current Year Contributions, which are extracted.

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(16,898,593.00)	(17,663,025.00)	4.5%	764,432.00	Met
1st Subsequent Year (2013-14)	(18,041,045.00)	(18,925,521.00)	4.9%	884,476.00	Met
2nd Subsequent Year (2014-15)	(19,361,458.00)	(20,534,214.00)	6.1%	1,172,756.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?

No

* Include transfers used to cover operating deficits in either the general fund or any other fund.

S5B. Status of the District's Projected Contributions, Transfers, and Capital Projects

DATA ENTRY: Enter an explanation if Not Met for items 1a-1c or if Yes for Item 1d.

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

Contributions increase due to additional needs in Special Education, Deferred Maintenance, and Transportation costs.

- 1b. MET - Projected transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1c. MET - Projected transfers out have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1d. NO - There have been no capital project cost overruns occurring since first interim projections that may impact the general fund operational budget.

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

Explain how any increase in annual payments will be funded. Also, explain how any decrease to funding sources used to pay long-term commitments will be replaced.

¹ Include multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6A. Identification of the District's Long-term Commitments

DATA ENTRY: If First Interim data exist (Form 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	39	2110-8951	5100-7434	216,825,010
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (do not include OPEB):

Qualified School Construction Bond	4	2110-8951	5100-7434	25,000,000

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	7,548,428	6,709,078	8,219,828	9,216,757
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Qualified School Construction Bond	0	5,000,000	10,000,000	10,000,000
Total Annual Payments:	7,548,428	11,709,078	18,219,828	19,216,757
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes

S6B. Comparison of the District's Annual Payments to Prior Year Annual Payment

DATA ENTRY: Enter an explanation if Yes.

- 1a. Yes - Annual payments for long-term commitments have increased in one or more of the current or two subsequent fiscal years. Explain how the increase in annual payments will be funded.

Explanation:
(Required if Yes
to increase in total
annual payments)

QSCB to be paid with future Prop H bond insurances.

S6C. Identification of Decreases to Funding Sources Used to Pay Long-term Commitments

DATA ENTRY: Click the appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

1. Will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?

No

2. No - Funding sources will not decrease or expire prior to the end of the commitment period, and one-time funds are not being used for long-term commitment.

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, and indicate whether the changes are the result of a new actuarial valuation.

S7A. Identification of the District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

--

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	8,100,356.00	8,100,356.00
b. OPEB unfunded actuarial accrued liability (UAAL)	7,001,003.00	7,001,003.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	August 2011	August 2011

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)
d. Number of retirees receiving OPEB benefits
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	498,657.00	498,657.00
1st Subsequent Year (2013-14)	498,657.00	498,657.00
2nd Subsequent Year (2014-15)	498,657.00	498,657.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)		
(Funds 01-70, objects 3701-3752)		
Current Year (2012-13)	403,043.00	403,043.00
1st Subsequent Year (2013-14)	435,286.00	435,286.00
2nd Subsequent Year (2014-15)	470,109.00	470,109.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	403,043.00	403,043.00
1st Subsequent Year (2013-14)	435,286.00	435,286.00
2nd Subsequent Year (2014-15)	470,109.00	470,109.00
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	115	115
1st Subsequent Year (2013-14)	120	120
2nd Subsequent Year (2014-15)	125	125

4. Comments:

--

S7B. Identification of the District's Unfunded Liability for Self-insurance Programs

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district operate any self-insurance programs such as workers' compensation, employee health and welfare, or property and liability? (Do not include OPEB; which is covered in Section S7A) (If No, skip items 1b-4)

Yes

- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?

No

- c. If Yes to item 1a, have there been changes since first interim in self-insurance contributions?

2. Self-Insurance Liabilities

- a. Accrued liability for self-insurance programs
b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	445,496.00	445,496.00
b. Unfunded liability for self-insurance programs		

Data must be entered.

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)	5,076,759.00	5,076,759.00
1st Subsequent Year (2013-14)	5,483,717.00	5,483,717.00
2nd Subsequent Year (2014-15)	5,926,336.00	5,926,336.00

- b. Amount contributed (funded) for self-insurance programs
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)	5,076,759.00	5,076,759.00
1st Subsequent Year (2013-14)	5,483,717.00	5,483,717.00
2nd Subsequent Year (2014-15)	5,926,336.00	5,926,336.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Certificated Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

Yes

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	932.1	925.3	925.3	925.3

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

If Yes, date of Superintendent and CBO certification:

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

--

7. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Certificated (Non-management) Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

--

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--	--	--

--

Certificated (Non-management) Step and Column Adjustments

- Are step & column adjustments included in the interim and MYPs?
- Cost of step & column adjustments
- Percent change in step & column over prior year

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Certificated (Non-management) Attrition (layoffs and retirements)

- Are savings from attrition included in the budget and MYPs?
- Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):

S8B. Cost Analysis of District's Labor Agreements - Classified (Non-management) Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Classified Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of first interim projections?

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	612.7	647.4	647.4	647.4

1a. Have any salary and benefit negotiations been settled since first interim projections?

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:

Feb 26, 2013

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?

Yes

If Yes, date of Superintendent and CBO certification:

Feb 26, 2013

3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

One Year Agreement

Total cost of salary settlement

0

0

0

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

% change in salary schedule from prior year
(may enter text, such as "Reopener")

Identify the source of funding that will be used to support multiyear salary commitments:

No financial impact.

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

7. Amount included for any tentative salary schedule increases

Classified (Non-management) Health and Welfare (H&W) Benefits

1. Are costs of H&W benefit changes included in the interim and MYPs?
2. Total cost of H&W benefits
3. Percent of H&W cost paid by employer
4. Percent projected change in H&W cost over prior year

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

Are any new costs negotiated since first interim for prior year settlements included in the interim?

If Yes, amount of new costs included in the interim and MYPs
If Yes, explain the nature of the new costs:

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Classified (Non-management) Attrition (layoffs and retirements)

1. Are savings from attrition included in the interim and MYPs?
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

S8C. Cost Analysis of District's Labor Agreements - Management/Supervisor/Confidential Employees

DATA ENTRY: Click the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions in this section.

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period

Were all managerial/confidential labor negotiations settled as of first interim projections?

n/a

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	65.1	66.0	66.0	66.0

1a. Have any salary and benefit negotiations been settled since first interim projections?

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

1b. Are any salary and benefit negotiations still unsettled?

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?

Total cost of salary settlement

Change in salary schedule from prior year
(may enter text, such as "Reopener")

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits

4. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Management/Supervisor/Confidential Health and Welfare (H&W) Benefits

- Are costs of H&W benefit changes included in the interim and MYPs?
- Total cost of H&W benefits
- Percent of H&W cost paid by employer
- Percent projected change in H&W cost over prior year

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Management/Supervisor/Confidential Step and Column Adjustments

- Are step & column adjustments included in the budget and MYPs?
- Cost of step & column adjustments
- Percent change in step and column over prior year

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

Management/Supervisor/Confidential Other Benefits (mileage, bonuses, etc.)

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)

S9. Status of Other Funds

Analyze the status of other funds that may have negative fund balances at the end of the current fiscal year. If any other fund has a projected negative fund balance, prepare an interim report and multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

S9A. Identification of Other Funds with Negative Ending Fund Balances

DATA ENTRY: Click the appropriate button in Item 1. If Yes, enter data in Item 2 and provide the reports referenced in Item 1.

1. Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

DATA ENTRY: Click the appropriate Yes or No button for items A2 through A9; Item A1 is automatically completed based on data from Criterion 9.

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

- A2. Is the system of personnel position control independent from the payroll system?

Yes

- A3. Is enrollment decreasing in both the prior and current fiscal years?

No

- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

Yes

- A7. Is the district's financial system independent of the county office system?

Yes

- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

When providing comments for additional fiscal indicators, please include the item number applicable to each comment.

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review
