



**Santa Barbara
Unified**
SCHOOL DISTRICT

2012-2013 Second Interim



March 12, 2013



Santa Barbara Unified School District

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To: Board of Trustees

From: Meg Jetté, Assistant Superintendent of Business

Date: March 12, 2013

Subject: Positive Certification of the Second Interim Financial Report for Fiscal Year 2012-2013

INTRODUCTION

Staff has prepared the fiscal year 2012-2013 Second Interim Budget for the board's review and adoption. The development of the first interim, approved by the board in December 11, 2012, required significant reductions in expenditures under the assumption that the Governor's tax initiatives (Proposition 30) would not pass. The passage of the Governor's tax initiatives avoided the reduction of school days from 180 to 175. Due to the timing of the election, Santa Barbara Unified School District (SBUSD) was unable to include these changes in the First Interim Budget. The Second Interim Budget reflects the results of the election.

The Second Interim Budget for the 2012-2013 fiscal year projects a fund balance in the General Fund that meets the SBUSD's minimum recommended reserve requirement. While the state required minimum reserve has been met, the SBUSD still faces budget challenges due to the uncertainty of how the state will fund school districts in 2013-14 and beyond. All estimates for funding for the second interim have been based on the traditional revenue limit funding model and not the Local Control Funding Formula (LCFF) that is being proposed by the governor in his 2013-14 budget.

While we are required to provide the board with all of the official statements, forms and schedules from the State of California's reporting software, our goal is to present the budget and financial documents to the Board and general public in a manner that is easy to read and understand. Staff will work to improve this budget document on an ongoing basis in accordance with our goal in the SBUSD Strategic Plan.

UNRESTRICTED ACTIVITY

SBUSD's operations are accounted for in the General Fund. Unrestricted activity includes all of the revenues and expenditures of the SBUSD that are made at the complete discretion of the board and are not subject to the rules requirements of the categorical programs. The second Interim unrestricted budget revenue and expenditure reports for the General Fund also include activity from the SBUSD Parcel Tax Funds. Presented below is a statement of unrestricted revenues and expenditures for the General Fund and Parcel Tax Funds combined. Any significant variances from the first interim budget to the second are explained below the statements.

UNRESTRICTED REVENUES				
	2012-13	2012-13		
	First Interim	Second Interim	Change	
Revenue Limit Sources	\$ 82,053,901	\$ 82,352,238	\$ 298,337	
Federal Revenue	-	2,739	2,739	
Other State Revenue	10,738,458	10,757,112	18,654	
Other Local Revenue	4,297,096	4,350,349	53,253	
Total Revenue	\$ 97,089,455	\$ 97,462,438	\$ 372,983	

Significant Changes to Unrestricted Revenue Estimates

Revenue Limit Sources

There is an increase of .4 percent, \$298,337, in revenue limit sources between the first interim and second Interim report due to the net effect of a slight increase in state aid and increase in payment to charter schools' In-Lieu- of Property taxes.

Other State Revenue

The increase is due to additional mandated cost reimbursements received.

Other Local Revenue

The increase in revenue is due to the sale of surplus property and Beginning Teacher Salary (BTSA) adjustment.

UNRESTRICTED EXPENDITURES				
	2012-13	2012-13		
	First Interim	Second Interim	Change	
Certificated Salaries	\$ 43,943,052	\$ 44,618,719	\$ 675,667	
Classified Salaries	11,306,628	11,520,689	214,061	
Employee Benefits	13,869,921	13,704,906	(165,015)	
Books and Supplies	2,300,456	2,310,353	9,897	
Services and Other Operating Expenses	8,480,891	8,873,189	392,298	
Capital Outlay	132,500	195,635	63,135	
Other Outgo (excludes transfers of indirect)	-	-	-	
Other Outgo - Transfers of indirect Cost	(1,196,612)	(1,158,679)	37,933	
Total Expenditures	\$ 78,836,836	\$ 80,064,812	\$ 1,227,976	

Significant Changes to Unrestricted Expenditure Estimates

Salaries and Benefits

The net increase of salaries is due to the reinstatement of the seven furloughs for classified and five furlough days for certificated. Certificated staff will be compensated for the other two days upon attendance of two professional development days in June. The reduction in benefit cost is due to a revision in the estimate for statutory and voluntary benefit deductions.

Services & Operating

The increase is due to utilities and not fully encumbered at first interim therefore the budget was lowered and had to be adjusted back up at second interim.

Capital Outlay

The increase is due to the purchase of three electric carts for secondary school sites, a new lawn mower, the purchase of two maintenance vehicles and additional software purchases in ITS.

UNRESTRICTED OTHER FINANCING AND SOURCE/USES				
	2012-13		2012-13	
	First Interim	Second Interim	Change	
Interfund Transfer - In	\$ 100,000	\$ 210,887	\$	110,887
Interfund Transfer - Out	320,452	740,673		420,221
Uses	94,406	94,406		-
Contributions	(17,936,625)	(17,714,993)		221,632
Total Other Financing Sources/Uses	\$ (18,251,483)	\$ (18,339,185)		(87,702)

Significant Changes to Unrestricted Other Financing Sources/Uses Estimates

Transfers In

The funds come from the secondary parcel tax back to the General Fund due to an over contribution in 2010-11. Additional increase is due to the payment of a loan returned to Child Development Program due to the reduction in state funding. The amount will be repaid in a future year.

Transfers Out

The increase is due to additional budgeted transfers to reserves to plan for \$100,000 toward the replacement of an artificial turf field, an additional \$250,000 to the Food Services Department for meal reimbursements and the remaining increase is due to the close out of the dental self-insurance fund.

Contributions

The decrease in the contribution is due to a revision of the special education funding model from the Special Education Local Plan Area (SELPA) that included additional state revenue for special education for SBUSD which decreases the amount required to be provided from the General Fund.

UNRESTRICTED FUND BALANCE			
Beginning Fund Balance	7,256,984	7,256,984	-
Results of Operations	1,136	(941,559)	(940,423)
Ending Fund Balance	7,258,120	6,315,425	(942,695)

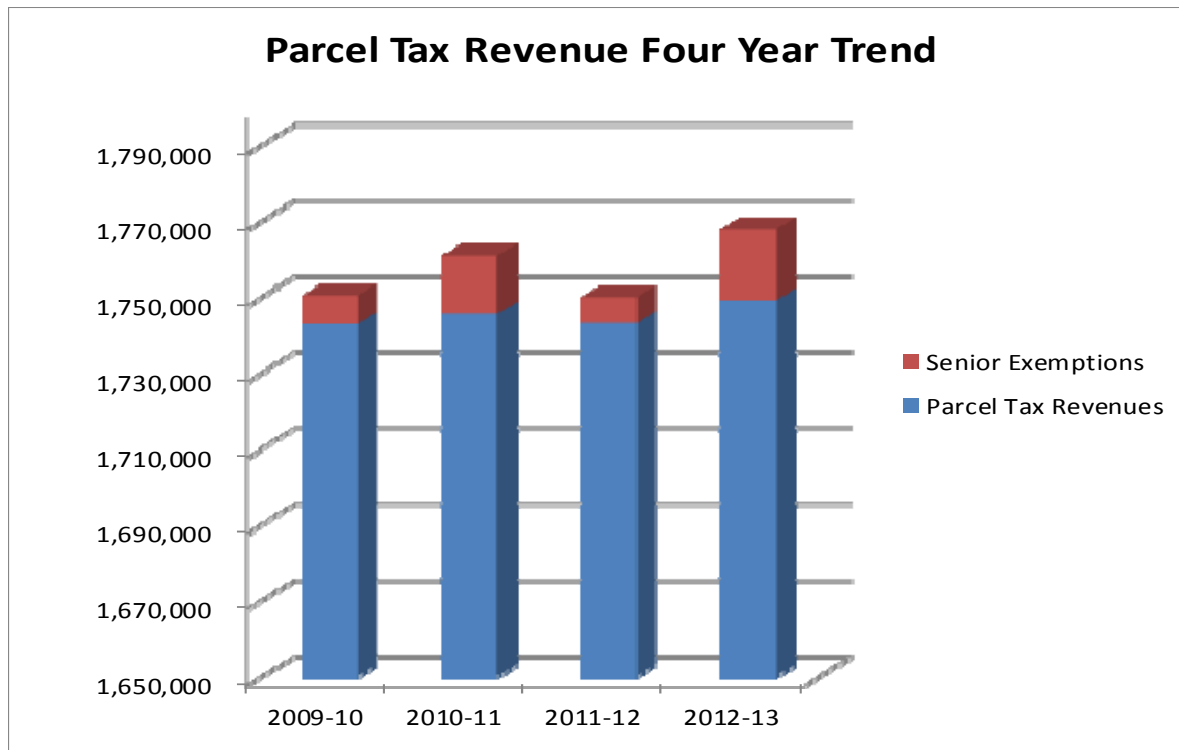
Significant Changes to Unrestricted Fund Balance Estimate

Ending Fund Balance

SBUSD projects to deficit spend \$942,695 in 2012-13. This change from first interim is largely due to the excess cost that was the result of returning all of the furlough days back to employees. The SBUSD budget is prepared conservatively and assumes every dollar will be spent. Historically, all funds budgeted are not actually expended so staff anticipates that SBUSD will not end the year with a much smaller deficit amount, if any.

Unrestricted Parcel Tax Revenues

The chart below presents the level of revenue that SBUSD has received over the last three years and what is projected for the final year, 2012-13, from voter enacted Measures H and I parcel taxes. Revenues are difficult to project precisely as the number of senior citizen exemptions processed each year can vary widely. All funds received from the parcel taxes are local revenues that are deposited directly into the designated SBUSD fund at the County Treasury and are not touched by the State of California.



RESTRICTED ACTIVITY

Restricted activity includes all of the revenues and expenditures of the SBUSD that are made in the categorical programs as prescribed by the state and federal governments. Presented below is a statement of restricted revenues and expenditures for the SBUSD General Fund. Any significant variances from the first interim budget to the second are explained below the statement.

RESTRICTED REVENUES			
	2012-13 First Interim	2012-13 Second Interim	Change
Revenue Limit Sources	\$ 3,259,200	\$ 3,259,200	\$ -
Federal Revenue	7,970,200	8,003,548	33,348
Other State Revenue	4,878,118	5,147,351	269,233
Other Local Revenue	2,628,582	2,945,854	317,272
Total Revenue	\$ 18,736,100	\$ 19,355,953	\$ 619,853

Significant Changes to Restricted Revenue Estimates

Federal Revenue

The increase is due in large part to a small increase in Title I revenue.

Other State Revenue

The increase is due to the net effect of a reduction in Economic Impact Aid (EIA) and an increase in state funding from the SELPA funding model for special education.

Other Local Revenue

The increase is due to budget increases in sites' local donation accounts.

RESTRICTED EXPENDITURES			
	2012-13 First Interim	2012-13 Second Interim	Change
<u>Expenditures</u>			
Certificated Salaries	\$ 11,929,506	\$ 12,412,965	\$ 483,459
Classified Salaries	8,744,758	9,114,285	369,527
Employee Benefits	6,014,470	5,929,975	(84,495)
Books and Supplies	2,692,047	2,615,428	(76,619)
Services and Other Operating Expenses	7,681,372	7,651,660	(29,712)
Capital Outlay	61,160	78,519	17,359
Other Outgo (excludes transfers of indirect)	33,796	33,796	-
Other Outgo - Transfers of indirect Cost	589,030	552,937	(36,093)
Total Expenditures	\$ 37,746,139	\$ 38,389,565	\$ 643,426

Significant Changes to Unrestricted Expenditure Estimates

Salaries and Benefits

The net increase of salaries is due to the reinstatement of the seven furloughs for classified and five furlough days for certificated. Certificated staff will be compensated for the other two days upon attendance of two professional development days in June. The reduction in benefit cost is due to a revision in the estimate for statutory and voluntary benefit deductions.

Books and Supplies

The decrease is the result of a budget appropriations shift to cover the additional salary budget needed for the return of the furlough days for categorically funded staff.

Services & Operating

The decrease is the result of a budget appropriations shift to cover the additional salary budget needed for the return of the furlough days for categorically funded staff.

Other Outgo – Transfers of Indirect Cost

The decrease is the result of a lower level of indirect costs that can be charged to EIA due to a reduction in the EIA allocation from the State.

RESTRICTED FUND BALANCE			
	2012-13 First Interim	2012-13 Second Interim	Change
Beginning Fund Balance			
Results of Operations	1,685,744	1,685,744	-
Ending Fund Balance	(1,073,414)	(1,318,619)	245,205
	612,330	367,125	(245,205)

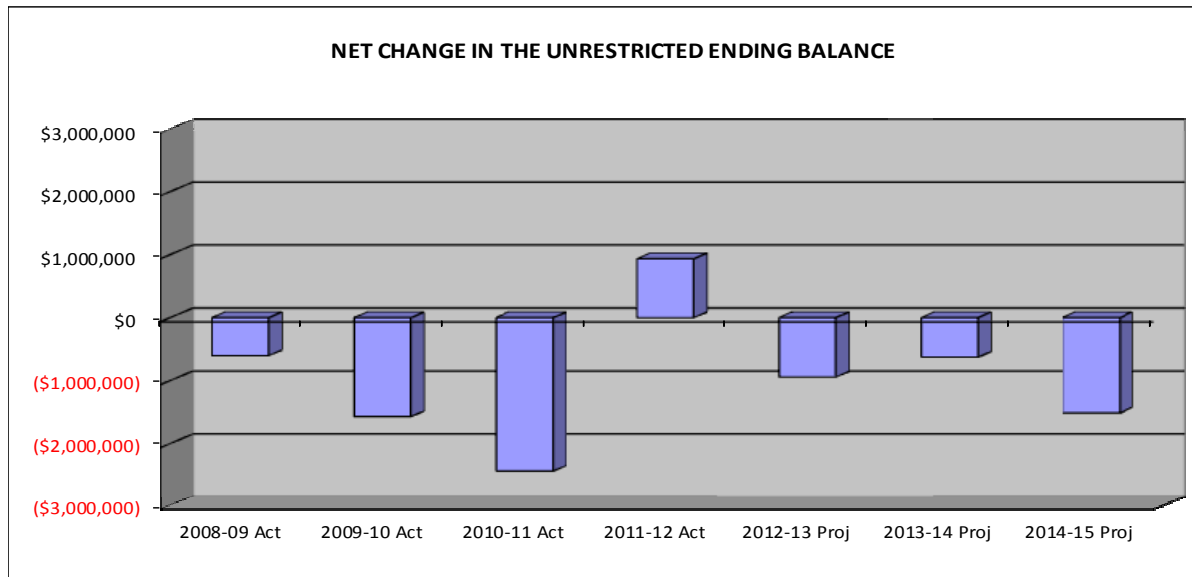
Significant Changes to Restricted Fund Balance Estimate

Ending Fund Balance

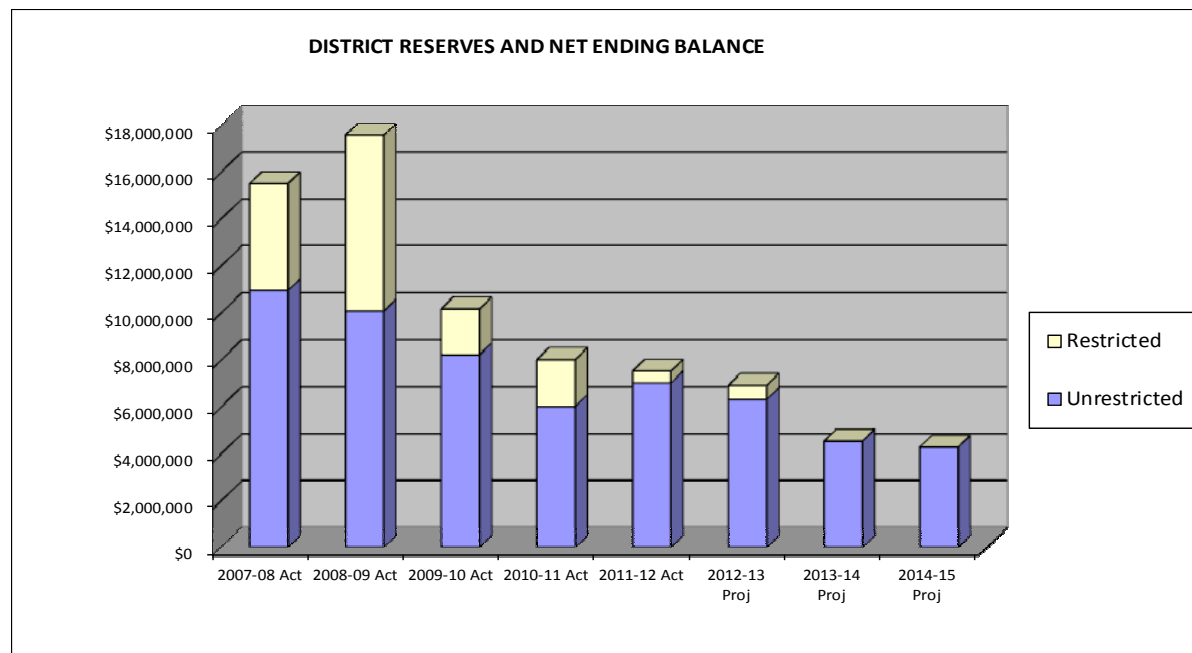
SBUSD projects to deficit spend \$1,318,619 in 2012-13. The increase from first interim is largely due to the excess cost that was the result of returning the furlough days back to employees that are paid out of categorical funds. The deficit amount in 2012-13 is the plan to spend down categorical amounts from 2011-12 that are in the beginning fund balance of the restricted resources.

FUND BALANCE

The chart below reflects the SBUSD's net change in unrestricted ending balance. A positive number, one with the bar above the centerline, reflects that the district had more unrestricted income than expenditures in that particular fiscal year. A deficit amount, reflected with the bar below the centerline, indicates that the district had more unrestricted expenditures than income in that particular fiscal year.

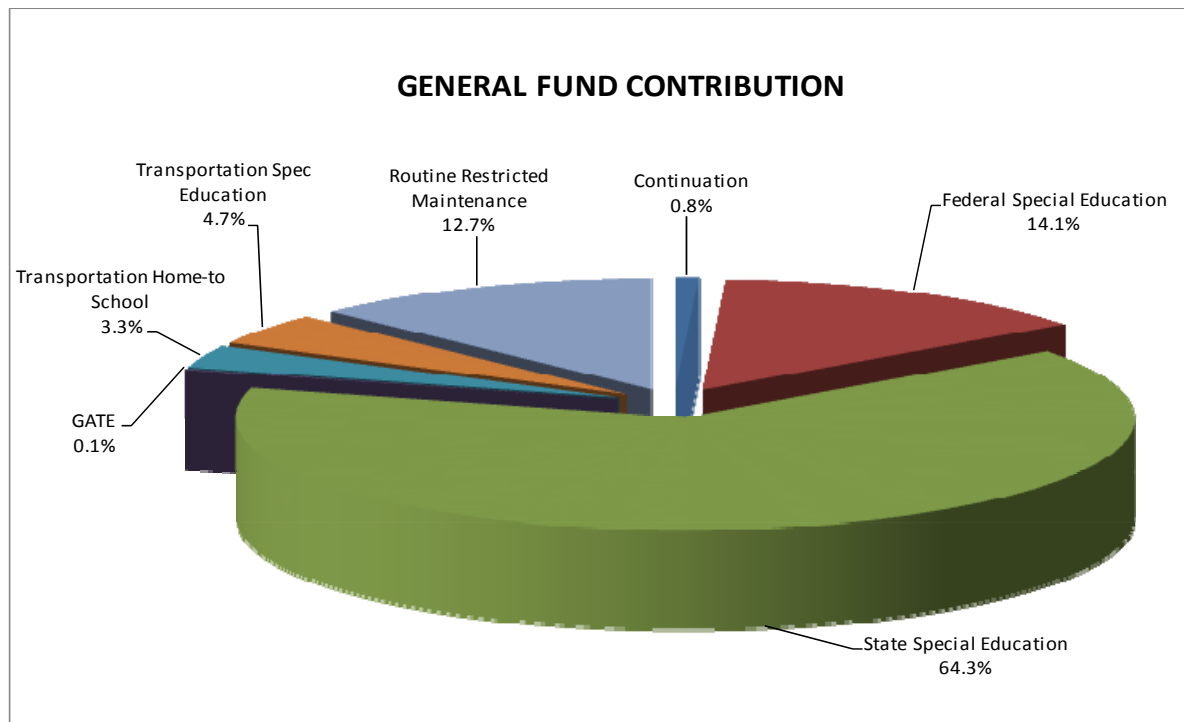


A school district's net ending balance is a reserve account to fund unforeseen events in a subsequent fiscal year. Included within the projected net ending balance is a "reserve for economic uncertainties," which is a minimum three percent balance that the state recommends to be retained. The reserve for economic uncertainties is above the state's minimum recommendation of three percent; and is currently projected at 5.29 percent for 2012-13.



ENCROACHMENT

Encroachment occurs when a restricted program is not fully funded by a dedicated funding source and the unfunded portion is paid for out of unrestricted general fund dollars. The graph below presents a picture of which categorical programs at SBUSD are encroaching on the general fund and what percentage they each are of the total \$17,714,993 contribution.



LOTTERY REVENUE

Lottery funding is provided to school districts based on the prior year end of Average Daily Attendance (ADA). The rates per ADA were adjusted up based on increases realized at the state in lottery revenue and unclaimed prizes. In October, 2012, the State Controller revised revenue estimates which resulted in an increase in per ADA rates to \$124.25 for unrestricted and \$30 for restricted.

Lottery Revenue	
	2012-13 Second Interim Budget
Unrestricted	\$ 1,716,187
Restricted - Instructional Materials	414,371
Total	\$ 2,130,558

Lottery funds are not predictable and can go up or down based on the sales of lottery tickets. The Lottery Commission will provide updates to the projections from time to time; however they do not make changes to the projections in the middle of the year on a routine basis. They will adjust estimates when there is a material change in the sales pattern up or down that can be relied upon through the end of the fiscal year.

MULTIYEAR PROJECTIONS

The Multi-Year Projection (MYP) for the Fiscal Year 2012-13 Second Interim Report for the Santa Barbara Unified School District has been prepared for the board's review and approval. The MYP reflects the most current assumptions as reported on the School Services of California School District and County Office Financial Projection Dartboard.

Whenever a multi-year forecast is prepared, there will always be differences between the forecasted and actual results, due to events and circumstances that do not occur as anticipated, and those unexpected differences may be material. Stakeholders must recognize this inherent limitation of the financial forecast process.

These limitations include issues such as unanticipated changes in enrollment trends and economic conditions. As a result, the MYP should be considered a trend based on assumed criteria rather than a prediction of exact numbers. For this reason, multi-year forecasts should be updated at each interim financial reporting period to accurately reflect the district's current financial position.

General Fund Multiyear Projections Unrestricted/Restricted			
	2012-13	2013-14	2014-15
<u>Revenues</u>			
Revenue Limit Sources	\$ 85,611,438	\$ 86,637,465	\$ 88,772,420
Federal Revenue	8,006,287	7,203,193	7,203,193
Other State Revenue	15,904,463	15,389,728	15,905,928
Other Local Revenue	7,296,203	8,122,219	8,152,300
Other Financing Sources	210,887	100,000	100,000
<i>Total Revenue</i>	<i>\$ 117,029,278</i>	<i>\$ 117,452,605</i>	<i>\$ 120,133,841</i>
<u>Expenditures</u>			
Salaries & Benefits	97,301,539	98,662,987	101,185,285
Other Adjustments	-	346,760	1,660,200
Books and Supplies	4,925,781	3,538,116	3,538,116
Services and Other			
Operating Expenses	16,524,849	15,732,220	15,233,309
Capital Outlay	274,154	256,795	195,635
Other Outgo	(571,946)	(535,853)	(535,853)
Other Financing Uses	835,079	444,906	369,923
<i>Total Expenditures</i>	<i>\$ 119,289,456</i>	<i>\$ 118,445,931</i>	<i>\$ 121,646,615</i>
Net Gain Increase (Decrease) in Fund Balance	<i>\$ (2,260,178)</i>	<i>\$ (993,326)</i>	<i>\$ (1,512,774)</i>
Beginning Fund Balance	8,942,728	6,682,550	5,689,224
Ending Fund Balance	\$ 6,682,550	\$ 5,689,224	\$ 4,176,450
Total Available Reserves %	5.29%	4.80%	3.43%

Assumptions and Significant Adjustments in the Multiyear Projections

Revenues

Revenue Limit Sources

The revenues in all three years were projected using the traditional revenue limit calculation as recommended by the Santa Barbara County Education Office as they produce a more conservative projection for the out years. The proposed Local Control Funding Formula (LCFF) is not used here.

Federal revenues

Federal revenues are projected to decline ten percent as a result of potential federal sequestration in 2013-14 and remain at the reduced level for 2014-15.

Other state revenue

State revenues will decline in 2013-14 and then increased in 2014-15 as a result of moving the \$800,000 in state additional Class Size Reduction (CSR) funding from one year to the next as the CSR flexibility provision will sunset at the end of 2013-14 and not 2012-13.

Other local revenues

Local revenues will increase as a result of the net difference of \$1.2 million in the parcel taxes expiring in 2012-13 and the new and higher parcel taxes that will take effect in 2013-14. The fifteen percent reduction on the restricted side is a conservative approach based on the unknown nature of local donations received by the district and at school sites.

Expenditures

Salaries and Benefits

Employee salaries are projected to increase each by an estimated 1.5 percent, or \$1.165 million to account for step and column movement across both certificated and classified staff. Employee benefits are projected to increase one percent in 2013-14 and up to five percent in 2014-15 due to the implementation requirements and additional costs of the federal government's healthcare reform act.

Other Adjustments

In 2013-14 there is a net increase adjustment of \$346,760 that accounts for unrestricted net salary cost increase of \$1.27 million from the expiration of the old parcel taxes and the additional costs of the new parcel taxes in 2013-14, and on the restricted side, there is an adjustment under classified salaries that reduces salary costs by \$925,109 for the federal sequestration funding as well as the potential reductions in donations.

In 2014-15 there is a net increase adjustment to salaries of \$1.66 million which is the result of an increase of \$1.94 million in unrestricted certificated salaries due to the cost of additional teachers needed to maintain smaller class sizes as the result of the sun setting of CSR flexibility, and a reduction in certificated salary costs of \$283,800 that results from the Quality Education Investment Act (QEIA) program.

Fund Balance

The combined restricted/unrestricted fund balances for the Santa Barbara Unified School District meets the minimum three percent reserve recommendation for all three years presented in this multiyear projection.

LOCAL CONTROL FUNDING FORMULA (LCFF)

In 2012, Governor Brown proposed a new funding formula called the Weighted Student Formula (WSF.) This formula was to be implemented in the 2013-14 fiscal year; however the plan was not completely thought out and was postponed. In the Governor's January 2013 budget, a new funding formula emerged called the Local Control Funding Formula (LCFF.) The implementation of LCFF is intended to empower districts with more local control. The Governor intends to enact and implement the LCFF K-12 formula in 2013-14 school year. This includes a conversion of 95 percent of the state's restricted categorical fund to unrestricted. The Governor promises two things, that no school district will receive less total revenue in 2013-14 than it did in 2012-13 and to have all school districts at their 2012-13 undeficitated revenue limit entitlement by 2020.

LCFF is made up of the following components:

Base Grant:

The base grant funding provides an amount for each student estimated from the 2007-08 statewide undeficitated average revenue limit which is adjusted by the cost of living adjustment (COLA.) The funds are calculated by grade span and each grade span has its unique funding amount. The funding for grade spans is as follows: grades K-3 = \$6,342; grades 4-6 = \$6,437; grades 7-8 = \$6,628; and grades 9-12 = \$7,680 per unit of ADA.

The total base grant will be compared to the district's 2012-13 deficitated revenue limits and the state restricted categoricals that were mentioned above. Other funds, including K-3 class size reduction (CSR), career tech education (CTE), home-to-school, special education transportation and Targeted Instructional Improvement Grant (TIIG) will be added to both the base grant and the revenue for comparative proposes. If the LCFF is less than the SBUSD's 2012-13 revenue entitlement the district will receive its 2012-13 funding level.

Supplemental Grant:

The supplemental grant provides for a 35 percent add-on, of the base grant per grade span, for each student identified as English Language Learners (ELL), Free-and-Reduced Price Meals (FNR) and Foster Child (FC.) The funding is calculated based on the unduplicated pupil count, in other words, if a student is identified in one or more of the groups he/she is counted in one group only.

Concentration Grant:

The concentration grant is additional funding based on the percentage of FNR students above 50 percent. SBUSD is 53 percent FNR therefore it is estimated to receive 3 percent of the 35 percent supplemental amount.

What can the SBUSD expect for 2013-14?

The SBUSD can expect at least the base grant amount which is equal to the current 2012-13 revenue. In addition to the base grant the Governor will provide a "phase-in" of the supplemental and the concentration grants over the next seven years. At this time, that "phase in" amount is not yet known.

OTHER FUNDS

Below you will find revenue and expenditure detail and the effect on fund balance for all other district funds:

Fund 12 – Child Development Fund

This fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues in this fund are:

- Child Nutrition Programs (federal)
- State Preschool
- Child Nutrition Programs (state)
- Child Development Apportionments

All funding received by a Local Education Agency (LEA) for, or from the operation of, child development services covered under the Child Care and Development Services Act (Education Code Section 8200 et seq.) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (Education Code Section 8328).

Form 12 - Child Development	2012-13	2012-13	Net Change
	First Interim	Second Interim	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	\$ 1,035,896	\$ 1,035,896	\$ -
Other State	2,444,452	2,465,602	21,150
Other Local	629,491	652,491	23,000
Interfund Transfers-Transfer In	-	-	-
Total	\$ 4,109,839	\$ 4,153,989	\$ 44,150
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	\$ 3,443,902	\$ 3,510,743	\$ (66,841)
Books and Supplies	204,455	195,558	8,897
Service and Other Operating	228,622	252,400	(23,778)
Capital Outlay	-	-	-
Other Outgo	206,383	204,543	1,840
Transfers Out	100,000	-	100,000
Total	\$ 4,183,362	\$ 4,163,244	\$ 20,118
Change to Fund Balance	\$ (73,523)	\$ (9,255)	\$ 64,268

Form 13 – Cafeteria Special Revenue Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code* sections 38090–38093).

The principal revenues in this fund are:

- Child Nutrition Programs (federal)
- Child Nutrition Programs (state)
- Food Service Sales
- Interest
- All Other Local Revenue

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (*Education Code* sections 38091 and 38100).

The governing board of an LEA may establish and maintain within Fund 13, Cafeteria Special Revenue Fund, a reserve for cafeteria equipment (*Education Code* Section 38102).

Form 13 - Cafeteria	2012-13		2012-13	
	First Interim	Second Interim	Net Change	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>	
Federal Revenue	\$ 3,884,000	\$ 3,944,000	\$ 60,000	
Other State	377,000	307,600	(69,400)	
Other Local	1,824,000	1,807,000	(17,000)	
Interfund Transfers-Transfer In	253,000	256,100	3,100	
Total	\$ 6,338,000	\$ 6,314,700	\$ (23,300)	
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>	
Salaries and Benefits	\$ 3,413,200	\$ 3,419,075	\$ (5,875)	
Books and Supplies	2,235,875	2,256,875	(21,000)	
Service and Other Operating	441,855	441,730	125	
Capital Outlay	25,571	25,571	-	
Other Outgo	49,294	49,294	(0)	
Transfers Out	-	-	-	
Total	\$ 6,165,795	\$ 6,192,545	\$ (26,750)	
Change to Fund Balance	\$ 172,205	\$ 122,155	\$ (50,050)	

Form 14 – Deferred Maintenance Fund

This fund is used to account separately for state apportionments and the LEA's contributions for deferred maintenance purposes (Education Code sections 17582–17587).

The principal revenues in this fund are:

- Deferred maintenance allowance
- Interest
- Inter-fund transfers in

Moneys in this fund may be expended only for the following purposes:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems
- Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to *Education Code* sections 17280–17317
- The inspection, sampling, and analysis of building materials
- The encapsulation or removal of asbestos-containing materials
- The inspection, identification, sampling, and analysis of building materials to determine the presence of lead-containing materials
- Any other items of maintenance approved by the State Allocation Board

In addition, whenever the state funds provided pursuant to Education Code sections 17584 and 17585 (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the district (Education Code sections 17582 and 17583).

Form 14 - Deferred Maintenance	2012-13	2012-13	Net Change
	First Interim	Second Interim	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	\$ -	\$ -	\$ -
Other State	437,439	437,439	-
Other Local	1,500	1,500	-
Interfund Transfers-Transfer In	-	-	-
Total	\$ 438,939	\$ 438,939	\$ -
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	\$ 52,904	\$ 51,250	\$ 1,654
Books and Supplies	13,217	15,037	(1,820)
Service and Other Operating	372,818	373,755	(937)
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ 438,939	\$ 440,042	\$ (1,103)
Change to Fund Balance	\$ -	\$ (1,103)	\$ (1,103)

Form 17 – Special Reserve for Non-Capital Outlay

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (*Education Code* Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the generally accepted accounting principles definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

Form 17 - Special Reserve non Capital	2012-13	2012-13	Net Change
	First Interim	Second Interim	
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	-	-	-
Interfund Transfers-Transfer In	45,435	251,669	206,234
Total	\$ 45,435	\$ 251,669	\$ 206,234
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ -	\$ -	\$ -
Change to Fund Balance	\$ 45,435	\$ 251,669	\$ 206,234

Amounts transferred into this special reserve fund are intended to be saved for future needs of the district such as savings to replace turf fields as needed and to replace electric carts at school sites. Funding will be transferred out of this fund and into the proper fund when the time comes to make the expenditures.

Form 21 – Building Fund

This fund exists primarily to account separately for proceeds from the sale of bonds (*Education Code* Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (*Education Code* Section 41003).

The principal revenues and other sources in this fund are:

- Rentals and Leases
- Interest
- Proceeds from the Sale of Bonds
- Proceeds from the Sale/Lease-Purchase of Land and Buildings

Expenditures in fund 21, building fund, are most commonly made against the 6000 object codes for capital outlay. Another example of an authorized expenditure in Fund 21 is repayment of State School Building Aid out of proceeds from the sale of bonds (*Education Code* Section 16058).

Form 21 - Building	2012-13		Net Change
	First Interim	Second Interim	
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	333,657	284,657	(49,000)
Interfund Transfers-Transfer In	-	-	-
Total	\$ 333,657	\$ 284,657	\$ (49,000)
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ 578,416	\$ 586,610	\$ (8,194)
Books and Supplies	5,494	5,708	(214)
Service and Other Operating	109,400	104,400	5,000
Capital Outlay	24,944,493	27,836,958	(2,892,465)
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ 25,637,803	\$ 28,533,676	\$ (2,895,873)
Change to Fund Balance	\$ (25,304,146)	\$ (28,249,019)	\$ (2,944,873)

Form 25 – Capital Facilities Fund

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (*Education Code* sections 17620–17626). The authority for these levies may be county/city ordinances (*Government Codes* sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund (*Government Code* Section 66006).

The principal revenues in this fund are the following:

- Interest
- Mitigation/Developer Fees

Expenditures in fund 25, capital facilities fund, are restricted to the purposes specified in Government Code sections 65970–65981 or to the items specified in agreements with the developer (Government Code Section 66006). Expenditures incurred in another fund may be reimbursed to that fund by means of an inter-fund transfer.

Form 25 - Capital Facilities	2012-13		Net Change
	First Interim	Second Interim	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	590,000	590,000	-
Interfund Transfers-Transfer In	-	-	-
Total	\$ 590,000	\$ 590,000	\$ -
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	\$ 52,329	\$ 52,329	\$ -
Books and Supplies	110,335	110,335	-
Service and Other Operating	58,446	58,446	-
Capital Outlay	779,970	683,986	95,984
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ 1,001,080	\$ 905,096	\$ 95,984
Change to Fund Balance	\$ (411,080)	\$ (315,096)	\$ 95,984

Form 35 – County School Facilities Fund

This fund is established pursuant to *Education Code* Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (*Education Code* Section 17070 et seq.).

The principal revenues and other sources in this fund are:

- School Facilities Apportionments
- Interest
- Inter-fund Transfers In

Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to fund 35. Typical expenditures in this fund are payments for the costs of sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

Form 35 - County School Facilities	2012-13	2012-13	Net Change
	First Interim	Second Interim	
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	5,000	5,000	-
Interfund Transfers-Transfer In	-	-	-
Total	\$ 5,000	\$ 5,000	\$ -
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	2,279,107	2,279,107	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ 2,279,107	\$ 2,279,107	\$ -
Change to Fund Balance	\$ (2,274,107)	\$ (2,274,107)	\$ -

Form 40 – Special Reserve Fund (Capital Outlay)

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (*Education Code* Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects (fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* Section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* Section 41003).

The principal revenues and other sources in this fund are:

- Federal, State, or Local Revenues
- Rentals and Leases
- Interest
- Other Authorized Inter-fund Transfers In
- Proceeds from Sale/Lease-Purchase of Land and Buildings
- Federal Emergency Management Act (FEMA)

Resource 6200, class size reduction facilities funding, may be transferred from the general fund to fund 40 for construction projects. Transfers authorized by the governing board from the general fund must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites (*Education Code* Section 17462). Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by fund 40 revenues are capitalized as a part of the capital facilities project.

Form 40 - Capital Outlay	2012-13 Adopted	2012-13 First Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	82,700	5,200	(77,500)
Interfund Transfers-Transfer In	-	-	-
Total	\$ 82,700	\$ 5,200	\$ (77,500)
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	12,900	12,900	-
Service and Other Operating	-	-	-
Capital Outlay	95,840	159,730	(63,890)
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ 108,740	\$ 172,630	\$ (63,890)
Change to Fund Balance	\$ (26,040)	\$ (167,430)	\$ (141,390)

Form 51 and 52 – Bond Interest and Redemption Funds

This fund is used for the repayment of bonds issued for an LEA (*Education Code* sections 15125–15262). The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (Fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund (Fund 51-54) of the LEA.

The County Auditor-Controller maintains control over the LEA's bond interest and redemption fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the County Auditor-Controller.

The principal revenues in this fund are:

- State Subventions for Homeowners' Exemptions
- Other Subventions/In-lieu Taxes
- Secured Roll Taxes
- Unsecured Roll Taxes
- Prior Years' Taxes
- Interest

Expenditures in this fund are limited to bond interest, redemption, and related costs. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the General Fund upon order of the County Auditor (*Education Code* Section 15234).

Form 51/52 - Bond Interest & Redemption	2012-13 Adopted	2012-13 First Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	32,701	32,701
Other Local	-	6,801,550	6,801,550
Interfund Transfers-Transfer In	-	-	-
Total	\$ -	\$ 6,834,251	\$ 6,834,251
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	7,487,858	(7,487,858)
Transfers Out	-	-	-
Total	\$ -	\$ 7,487,858	\$ (7,487,858)
Change to Fund Balance	\$ -	\$ (653,607)	\$ (653,607)

ENROLLMENT/AVERAGE DAILY ATTENDANCE

The methodology used to project enrollment is a modified cohort survival technique. The cohort survival technique is an enrollment projection methodology that groups students by grade level upon entry and tracks them through each year that they stay in school. This methodology evaluates the longitudinal relationship of the number of students passing from one grade to the next in the subsequent year. In doing so, it more closely accounts for retention, drop outs, and in and out migration on a grade by grade basis.

We continue to use Fiscal Crisis & Management Assistance Team's (FCMAT) weighted cohort survival technique for our projections. Using this methodology, the first year of the projection is more heavily weighted toward the district's current year enrollment; the second year of the projection is weighted less and so on. This has the effect of giving the current year's enrollment more validity in forecasting a trend than would a standard cohort survival model.

Santa Barbara County Live Birth Data Santa Barbara Unified School District Kindergarten Projection

3 Year
Avg %
11.00%

Year	Births	Kdg Year	Actual Kdg	Percent of Births Five Years Later
Actuals				
2005	6,192	2010	682	11.01%
2006	6,166	2011	678	11.00%
Projection				
2007	6,289	2012	692	11.00%
2008	6,319	2013	695	11.00%
2009	6,039	2014	664	11.00%
2010	6,125	2015	666	10.87%
2011	6,161	2016	678	11.00%
2012	6,108	2017	672	11.00%
2013	6,131	2018	674	11.00%
2014	6,133	2019	675	11.00%
2015	6,124	2020	674	11.00%

Source for County Birth Data: State Department of Finance

ENROLLMENT/ADA HISTORY AND PROJECTIONS

Using the cohort survival, it is anticipated that the SBUSD will decline in enrollment over the next two school years. As a result, the district's MYP uses prior year P-2 ADA to project revenue limit revenue for the district for fiscal years 2013-14 and 2014-15.

Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Proj	2013-14 Proj	2014-15 Proj	2015-16 Proj	2016-17 Proj
Total Enrollment	14,423	14,335	14,071	14,044	14,208	14,181	14,264	14,308	14,289
Total ADA	13,835	13,593	13,225	13,308	13,576	13,425	13,504	13,545	13,527

These figures do not include ADA from County Ed Programs

OTHER MULTI-YEAR PROJECTION ASSUMPTIONS

District staff utilized the following revenue assumptions outlined in the state's adopted budget and presented by School Services of California in its Financial Dartboard Matrix. The following financial variables are utilized in the MYP:

SSC School District and County Office Financial Projection Dartboard Governor's 2013-14 Budget Proposal

This version of SSC's Financial Projection Dartboard is based on the Governor's 2013-14 State Budget Proposal. We have updated the COLA, CPI, and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Statutory COLA (applies to K-12 and COE Revenue Limits)	3.24%	1.65%	2.20%	2.40%	2.70%	2.90%
K-12 Revenue Limit Deficit %	22.272%	22.272%	22.272%	22.272%	22.272%	22.272%
COE Revenue Limit Deficit %	22.549%	22.549%	22.549%	22.549%	22.549%	22.549%
Net Revenue Limit Change: K-12 COEs	1.08%	1.65%	2.20%	2.40%	2.70%	2.90%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.00%	1.65%	2.20%	2.40%	2.70%	2.90%
Other state categorical programs COLA ¹						
Tier I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tier II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tier III	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
California CPI	2.30%	2.20%	2.40%	2.60%	2.70%	2.80%
California Lottery ²						
Base	\$124.25	\$124.00	\$123.75	\$123.50	\$123.00	\$123.00
Proposition 20	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Interest Rate for Ten-Year Treasuries	1.85%	2.15%	2.40%	2.70%	2.90%	3.10%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"			
Year	Elementary	High School	Unified
2012-13 Statewide Average (est.)	\$6,449	\$7,747	\$6,748
2013-14 Inflation Increase @ 1.65% COLA	\$106	\$128	\$111
2013-14 Statewide Average (est.)	\$6,555	\$7,875	\$6,859

2013-14 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES				
	K-3	4-6	7-8	9-12
General Purpose Block Grant ¹ (will change at each apportionment)	\$5,160	\$5,238	\$5,396	\$6,242
Categorical Block Grant (est.) ³	\$407	\$407	\$407	\$407
Total	\$5,567	\$5,645	\$5,803	\$6,649

¹ The May Revision Dartboard will provide an update to the categorical funding COLA and General Purpose Block Grant based upon the status of the Governor's Local Control Funding Formula budget proposal.

² The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historical statewide average excused absence factor of 1.04446.

³ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. In addition, for charter schools that began operation in or after 2008-09, there is an additional amount per ADA in supplemental categorical block grant funding.

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: _____
District Superintendent or Designee

Date: _____

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: Meg Jette

Telephone: (805)963-4338 x6230

Title: Assistant Superintendent of Business

E-mail: mjette@sbsdk12.org

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	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	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	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	

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2012-13 Original Budget	2012-13 Board Approved Operating Budget	2012-13 Actuals to Date	2012-13 Projected Totals
Form	Description				
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund	G	G	G	G
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
RLI	Revenue Limit Summary	S	S		S
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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	75,498,977.00	82,053,901.00	48,730,056.46	82,352,238.00	298,337.00	0.4%
2) Federal Revenue		8100-8299	0.00	0.00	2,739.31	2,739.00	2,739.00	New
3) Other State Revenue		8300-8599	9,265,712.00	10,738,458.00	4,757,661.09	10,757,112.00	18,654.00	0.2%
4) Other Local Revenue		8600-8799	4,215,220.00	4,297,096.00	2,056,963.31	4,350,349.00	53,253.00	1.2%
5) TOTAL, REVENUES			88,979,909.00	97,089,455.00	55,547,420.17	97,462,438.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	40,215,878.00	43,943,052.00	22,426,691.12	44,618,719.00	(675,667.00)	-1.5%
2) Classified Salaries		2000-2999	10,920,799.00	11,306,628.00	6,470,268.20	11,520,689.00	(214,061.00)	-1.9%
3) Employee Benefits		3000-3999	13,945,775.00	13,869,921.00	6,900,725.90	13,704,906.00	165,015.00	1.2%
4) Books and Supplies		4000-4999	2,176,013.00	2,300,456.00	937,518.68	2,310,353.00	(9,897.00)	-0.4%
5) Services and Other Operating Expenditures		5000-5999	8,359,114.00	8,480,891.00	5,035,866.33	8,873,189.00	(392,298.00)	-4.6%
6) Capital Outlay		6000-6999	63,022.00	132,500.00	130,956.41	195,635.00	(63,135.00)	-47.6%
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	(1,249,437.00)	(1,196,612.00)	(256,585.63)	(1,158,679.00)	(37,933.00)	3.2%
9) TOTAL, EXPENDITURES			74,431,164.00	78,836,836.00	41,645,441.01	80,064,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,548,745.00	18,252,619.00	13,901,979.16	17,397,626.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	100,000.00	14,310,887.00	210,887.00	110,887.00	110.9%
b) Transfers Out		7600-7629	250,000.00	320,452.00	14,362,556.05	740,673.00	(420,221.00)	-131.1%
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	94,406.00	0.00	94,406.00	0.00	0.0%
3) Contributions		8980-8999	(15,656,454.00)	(17,936,625.00)	(20,211.38)	(17,714,993.00)	221,632.00	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(15,906,454.00)	(18,251,483.00)	(71,880.43)	(18,339,185.00)		

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)			(1,357,709.00)	1,136.00	13,830,098.73	(941,559.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,256,984.01	7,256,984.01		7,256,984.01	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)			7,256,984.01	7,256,984.01		7,256,984.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,256,984.01	7,256,984.01		7,256,984.01		
2) Ending Balance, June 30 (E + F1e)			5,899,275.01	7,258,120.01		6,315,425.01		
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	5,899,275.01	7,258,120.01		6,315,425.01		

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	0.00	2,993,495.00	(104,393.00)	3,358,140.00	364,645.00	12.2%
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	839,216.81	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	604,972.00	597,857.00	299,606.69	597,857.00	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	78,373,775.00	79,281,626.00	43,765,917.31	79,281,626.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,080,687.00	2,755,829.00	3,381,067.08	2,755,829.00	0.00	0.0%
Prior Years' Taxes		8043	(235,199.00)	(235,199.00)	(288,083.73)	(235,199.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	198,502.06	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	169,556.00	169,556.00	0.00	169,556.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	728,462.00	4,326,333.00	3,981,513.66	4,326,333.00	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			82,722,253.00	89,889,497.00	52,073,346.88	90,254,142.00	364,645.00	0.4%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,753,323.00)	(1,791,718.00)	0.00	(1,791,718.00)	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	332,713.00	251,830.00	146,367.58	255,341.00	3,511.00	1.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,802,666.00)	(6,295,708.00)	(3,489,658.00)	(6,365,527.00)	(69,819.00)	1.1%
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			75,498,977.00	82,053,901.00	48,730,056.46	82,352,238.00	298,337.00	0.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	2,739.31	2,739.00	2,739.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	2,739.31	2,739.00	2,739.00	New
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	1,781,073.00	1,905,309.00	474,452.75	1,905,309.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	371,706.00	388,425.00	388,425.00	16,719.00	4.5%
Lottery - Unrestricted and Instructional Materials		8560	1,620,933.00	1,716,187.00	562,021.88	1,716,187.00	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						

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)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	5,863,706.00	6,745,256.00	3,332,761.46	6,747,191.00	1,935.00	0.0%
TOTAL, OTHER STATE REVENUE			9,265,712.00	10,738,458.00	4,757,661.09	10,757,112.00	18,654.00	0.2%
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	1,734,911.00	1,744,796.00	1,017,972.72	1,744,796.00	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	4,975.00	20,448.45	20,448.00	15,473.00	311.0%
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	225,000.00	267,615.00	125,844.00	267,615.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	284,320.63	300,000.00	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								
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	190,000.00	238,504.00	0.00	238,504.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	17,400.00	10,804.57	17,400.00	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%) 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	1,765,309.00	1,723,806.00	597,572.94	1,761,586.00	37,780.00	2.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
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	310	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)
From JPAs	All Other	8793	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			4,215,220.00	4,297,096.00	2,056,963.31	4,350,349.00	53,253.00	1.2%
TOTAL, REVENUES			88,979,909.00	97,089,455.00	55,547,420.17	97,462,438.00	372,983.00	0.4%

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	33,122,592.00	36,923,358.00	18,445,102.05	37,391,510.00	(468,152.00)	-1.3%
Certificated Pupil Support Salaries		1200	2,912,190.00	2,821,210.00	1,453,253.56	2,888,140.00	(66,930.00)	-2.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,054,797.00	4,000,902.00	2,415,144.85	4,138,877.00	(137,975.00)	-3.4%
Other Certificated Salaries		1900	126,299.00	197,582.00	113,190.66	200,192.00	(2,610.00)	-1.3%
TOTAL, CERTIFICATED SALARIES			40,215,878.00	43,943,052.00	22,426,691.12	44,618,719.00	(675,667.00)	-1.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	87,844.00	122,104.00	66,178.10	141,533.00	(19,429.00)	-15.9%
Classified Support Salaries		2200	4,853,962.00	4,716,822.00	2,690,635.17	4,748,534.00	(31,712.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	757,016.00	924,389.00	522,439.16	936,389.00	(12,000.00)	-1.3%
Clerical, Technical and Office Salaries		2400	5,105,537.00	4,916,544.00	2,775,761.45	4,939,574.00	(23,030.00)	-0.5%
Other Classified Salaries		2900	116,440.00	626,769.00	415,254.32	754,659.00	(127,890.00)	-20.4%
TOTAL, CLASSIFIED SALARIES			10,920,799.00	11,306,628.00	6,470,268.20	11,520,689.00	(214,061.00)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,755,594.00	3,607,854.00	1,804,396.20	3,640,612.00	(32,758.00)	-0.9%
PERS		3201-3202	1,218,979.00	1,276,023.00	697,221.60	1,262,385.00	13,638.00	1.1%
OASDI/Medicare/Alternative		3301-3302	1,519,991.00	1,476,424.00	766,730.83	1,466,477.00	9,947.00	0.7%
Health and Welfare Benefits		3401-3402	4,934,891.00	5,026,846.00	2,371,455.99	4,861,264.00	165,582.00	3.3%
Unemployment Insurance		3501-3502	628,234.00	613,670.00	302,001.00	606,957.00	6,713.00	1.1%
Workers' Compensation		3601-3602	581,941.00	613,278.00	308,703.34	617,580.00	(4,302.00)	-0.7%
OPEB, Allocated		3701-3702	1,056,638.00	1,055,500.00	524,439.97	1,038,700.00	16,800.00	1.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	223,934.00	147,583.00	98,104.27	157,888.00	(10,305.00)	-7.0%
Other Employee Benefits		3901-3902	25,573.00	52,743.00	27,672.70	53,043.00	(300.00)	-0.6%
TOTAL, EMPLOYEE BENEFITS			13,945,775.00	13,869,921.00	6,900,725.90	13,704,906.00	165,015.00	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	851.00	2,751.00	(69.27)	2,751.00	0.00	0.0%
Books and Other Reference Materials		4200	60,502.00	45,382.00	22,500.44	41,985.00	3,397.00	7.5%
Materials and Supplies		4300	1,987,581.00	1,881,757.00	774,090.22	1,945,573.00	(63,816.00)	-3.4%
Noncapitalized Equipment		4400	127,079.00	369,566.00	140,884.69	319,044.00	50,522.00	13.7%
Food		4700	0.00	1,000.00	112.60	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,176,013.00	2,300,456.00	937,518.68	2,310,353.00	(9,897.00)	-0.4%
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	183,056.00	230,031.00	100,837.32	241,394.00	(11,363.00)	-4.9%
Dues and Memberships		5300	96,013.00	108,569.00	40,773.40	114,569.00	(6,000.00)	-5.5%
Insurance		5400-5450	522,500.00	517,400.00	498,662.11	502,515.00	14,885.00	2.9%
Operations and Housekeeping Services		5500	2,985,179.00	2,469,681.00	1,468,990.27	2,885,800.00	(416,119.00)	-16.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	902,785.00	917,523.00	531,653.39	938,954.00	(21,431.00)	-2.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(247,500.00)	(247,500.00)	0.00	(247,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,840,886.00	3,368,431.00	2,009,711.19	3,346,572.00	21,859.00	0.6%
Communications		5900	1,076,195.00	1,116,756.00	385,238.65	1,090,885.00	25,871.00	2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,359,114.00	8,480,891.00	5,035,866.33	8,873,189.00	(392,298.00)	-4.6%

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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%
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	63,022.00	132,500.00	130,956.41	195,635.00	(63,135.00)	-47.6%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			63,022.00	132,500.00	130,956.41	195,635.00	(63,135.00)	-47.6%
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	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	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		7310	(657,657.00)	(589,030.00)	(256,585.63)	(552,937.00)	(36,093.00)	6.1%
Transfers of Indirect Costs - Interfund		7350	(591,780.00)	(607,582.00)	0.00	(605,742.00)	(1,840.00)	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,249,437.00)	(1,196,612.00)	(256,585.63)	(1,158,679.00)	(37,933.00)	3.2%
TOTAL, EXPENDITURES			74,431,164.00	78,836,836.00	41,645,441.01	80,064,812.00	(1,227,976.00)	-1.6%

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	100,000.00	14,310,887.00	210,887.00	110,887.00	110.9%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	100,000.00	14,310,887.00	210,887.00	110,887.00	110.9%
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	45,435.00	151,669.05	251,669.00	(206,234.00)	-453.9%
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	250,000.00	253,000.00	0.00	256,100.00	(3,100.00)	-1.2%
Other Authorized Interfund Transfers Out		7619	0.00	22,017.00	14,210,887.00	232,904.00	(210,887.00)	-957.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	320,452.00	14,362,556.05	740,673.00	(420,221.00)	-131.1%
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	94,406.00	0.00	94,406.00	0.00	0.0%
(d) TOTAL, USES			0.00	94,406.00	0.00	94,406.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(15,656,454.00)	(17,936,625.00)	(20,211.38)	(17,714,993.00)	221,632.00	-1.2%
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			(15,656,454.00)	(17,936,625.00)	(20,211.38)	(17,714,993.00)	221,632.00	-1.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(15,906,454.00)	(18,251,483.00)	(71,880.43)	(18,339,185.00)	(87,702.00)	0.5%

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	3,220,901.00	3,259,200.00	855,527.00	3,259,200.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,814,462.00	7,970,200.00	2,598,794.65	8,003,548.00	33,348.00	0.4%
3) Other State Revenue		8300-8599	6,825,126.00	4,878,118.00	2,483,255.95	5,147,351.00	269,233.00	5.5%
4) Other Local Revenue		8600-8799	2,445,386.00	2,628,582.00	1,706,107.68	2,945,854.00	317,272.00	12.1%
5) TOTAL, REVENUES			19,305,875.00	18,736,100.00	7,643,685.28	19,355,953.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,499,990.00	11,929,506.00	6,468,207.91	12,412,965.00	(483,459.00)	-4.1%
2) Classified Salaries		2000-2999	7,442,480.00	8,744,758.00	4,857,493.67	9,114,285.00	(369,527.00)	-4.2%
3) Employee Benefits		3000-3999	5,947,914.00	6,014,470.00	3,021,167.98	5,929,975.00	84,495.00	1.4%
4) Books and Supplies		4000-4999	2,056,831.00	2,692,047.00	971,251.19	2,615,428.00	76,619.00	2.8%
5) Services and Other Operating Expenditures		5000-5999	6,094,812.00	7,681,372.00	2,944,047.39	7,651,660.00	29,712.00	0.4%
6) Capital Outlay		6000-6999	10,630.00	61,160.00	51,309.00	78,519.00	(17,359.00)	-28.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,070.00	33,796.00	1,721.07	33,796.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	657,657.00	589,030.00	256,585.63	552,937.00	36,093.00	6.1%
9) TOTAL, EXPENDITURES			34,742,384.00	37,746,139.00	18,571,783.84	38,389,565.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(15,436,509.00)	(19,010,039.00)	(10,928,098.56)	(19,033,612.00)		
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	15,656,454.00	17,936,625.00	20,211.38	17,714,993.00	(221,632.00)	-1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			15,656,454.00	17,936,625.00	20,211.38	17,714,993.00		

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)			219,945.00	(1,073,414.00)	(10,907,887.18)	(1,318,619.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,685,744.25	1,685,744.25		1,685,744.25	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)			1,685,744.25	1,685,744.25		1,685,744.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,685,744.25	1,685,744.25		1,685,744.25		
2) Ending Balance, June 30 (E + F1e)			1,905,689.25	612,330.25		367,125.25		
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	1,905,690.27	612,331.79		367,127.35		
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	(1.02)	(1.54)		(2.10)		

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	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	710,115.00	697,661.00	0.00	697,661.00	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	1,043,208.00	1,094,057.00	0.00	1,094,057.00	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	1,467,578.00	1,467,482.00	855,527.00	1,467,482.00	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			3,220,901.00	3,259,200.00	855,527.00	3,259,200.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,951,806.00	2,986,193.00	746,549.00	2,986,193.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	163,588.00	120,513.00	171,300.00	7,712.00	4.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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	4,876.00	7,876.00	4,876.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,994,299.00	2,606,088.00	974,007.91	2,633,207.00	27,119.00	1.0%
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	498,159.00	557,323.00	249,738.63	557,323.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	50,040.00	83,023.00	29,911.50	83,023.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	434,252.00	664,095.00	196,970.36	662,612.00	(1,483.00)	-0.2%
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	82,179.00	82,179.00	0.00	82,179.00	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	803,727.00	822,835.00	273,228.25	822,835.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,814,462.00	7,970,200.00	2,598,794.65	8,003,548.00	33,348.00	0.4%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	75,189.17	75,189.00	75,189.00	New
Prior Years	2430	8319	0.00	0.00	23,101.00	23,101.00	23,101.00	New
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	691,752.00	(356,070.00)	(48,426.00)	(12,325.00)	343,745.00	-96.5%
Prior Years	6500	8319	0.00	0.00	32,505.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	203,074.00	203,492.00	111,919.00	203,492.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,235,113.00	2,385,174.00	954,070.00	2,190,650.00	(194,524.00)	-8.2%
Spec. Ed. Transportation	7240	8311	612,301.00	600,056.00	330,031.00	600,056.00	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		
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	326,247.00	414,371.00	85,885.04	414,371.00	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	942,804.00	942,804.00	611,503.68	942,804.00	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%

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)
Quality Education Investment Act	7400	8590	247,050.00	283,800.00	227,040.00	283,800.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,566,785.00	404,491.00	80,438.06	426,213.00	21,722.00	5.4%
TOTAL, OTHER STATE REVENUE			6,825,126.00	4,878,118.00	2,483,255.95	5,147,351.00	269,233.00	5.5%
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	178,675.00	178,675.00	143,420.83	178,675.00	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	160,000.00	160,000.00	96,698.95	160,000.00	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	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	159,722.00	190,000.00	133,401.72	190,000.00	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	1,946,989.00	2,099,907.00	1,332,586.18	2,417,179.00	317,272.00	15.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
From JPAs	All Other	8793	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			2,445,386.00	2,628,582.00	1,706,107.68	2,945,854.00	317,272.00	12.1%
TOTAL, REVENUES			19,305,875.00	18,736,100.00	7,643,685.28	19,355,953.00	619,853.00	3.3%

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	9,984,873.00	9,203,475.00	5,006,247.52	9,571,814.00	(368,339.00)	-4.0%
Certificated Pupil Support Salaries		1200	1,442,836.00	1,371,563.00	736,952.97	1,428,843.00	(57,280.00)	-4.2%
Certificated Supervisors' and Administrators' Salaries		1300	722,922.00	1,033,486.00	555,378.15	1,080,311.00	(46,825.00)	-4.5%
Other Certificated Salaries		1900	349,359.00	320,982.00	169,629.27	331,997.00	(11,015.00)	-3.4%
TOTAL, CERTIFICATED SALARIES			12,499,990.00	11,929,506.00	6,468,207.91	12,412,965.00	(483,459.00)	-4.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,602,072.00	5,280,939.00	2,774,763.36	5,616,873.00	(335,934.00)	-6.4%
Classified Support Salaries		2200	1,127,740.00	1,233,736.00	826,199.15	1,254,161.00	(20,425.00)	-1.7%
Classified Supervisors' and Administrators' Salaries		2300	212,268.00	205,718.00	123,823.00	205,718.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	627,378.00	802,167.00	429,347.73	795,750.00	6,417.00	0.8%
Other Classified Salaries		2900	873,022.00	1,222,198.00	703,360.43	1,241,783.00	(19,585.00)	-1.6%
TOTAL, CLASSIFIED SALARIES			7,442,480.00	8,744,758.00	4,857,493.67	9,114,285.00	(369,527.00)	-4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	979,077.00	1,024,908.00	506,597.58	996,051.00	28,857.00	2.8%
PERS		3201-3202	885,623.00	940,060.00	510,039.78	959,467.00	(19,407.00)	-2.1%
OASDI/Medicare/Alternative		3301-3302	780,696.00	830,915.00	449,519.04	839,791.00	(8,876.00)	-1.1%
Health and Welfare Benefits		3401-3402	2,322,685.00	2,214,338.00	1,079,148.61	2,178,429.00	35,909.00	1.6%
Unemployment Insurance		3501-3502	308,303.00	280,676.00	119,042.48	245,882.00	34,794.00	12.4%
Workers' Compensation		3601-3602	209,795.00	243,786.00	121,682.38	244,958.00	(1,172.00)	-0.5%
OPEB, Allocated		3701-3702	366,295.00	388,890.00	184,010.80	371,460.00	17,430.00	4.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	78,320.00	76,573.00	35,381.81	71,402.00	5,171.00	6.8%
Other Employee Benefits		3901-3902	17,120.00	14,324.00	15,745.50	22,535.00	(8,211.00)	-57.3%
TOTAL, EMPLOYEE BENEFITS			5,947,914.00	6,014,470.00	3,021,167.98	5,929,975.00	84,495.00	1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	306,000.00	336,139.00	164,297.06	329,529.00	6,610.00	2.0%
Books and Other Reference Materials		4200	16,400.00	31,117.00	19,944.42	35,211.00	(4,094.00)	-13.2%
Materials and Supplies		4300	1,217,671.00	1,717,807.00	519,586.13	1,617,464.00	100,343.00	5.8%
Noncapitalized Equipment		4400	474,660.00	586,492.00	266,622.00	621,252.00	(34,760.00)	-5.9%
Food		4700	42,100.00	20,492.00	801.58	11,972.00	8,520.00	41.6%
TOTAL, BOOKS AND SUPPLIES			2,056,831.00	2,692,047.00	971,251.19	2,615,428.00	76,619.00	2.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	150,825.00	110,000.00	3,524.06	110,000.00	0.00	0.0%
Travel and Conferences		5200	325,970.00	376,842.00	75,938.45	364,011.00	12,831.00	3.4%
Dues and Memberships		5300	13,044.00	10,999.00	5,925.00	9,999.00	1,000.00	9.1%
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	277,775.00	505,680.00	343,037.96	559,506.00	(53,826.00)	-10.6%
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	5,265,505.00	6,626,178.00	2,493,741.96	6,561,596.00	64,582.00	1.0%
Communications		5900	61,693.00	51,673.00	21,879.96	46,548.00	5,125.00	9.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,094,812.00	7,681,372.00	2,944,047.39	7,651,660.00	29,712.00	0.4%

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	52,680.00	51,309.00	71,335.00	(18,655.00)	-35.4%
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	10,630.00	8,480.00	0.00	7,184.00	1,296.00	15.3%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			10,630.00	61,160.00	51,309.00	78,519.00	(17,359.00)	-28.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	1,726.00	1,725.07	1,726.00	0.00	0.0%
State Special Schools		7130	32,070.00	32,070.00	(4.00)	32,070.00	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	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)			32,070.00	33,796.00	1,721.07	33,796.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	657,657.00	589,030.00	256,585.63	552,937.00	36,093.00	6.1%
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			657,657.00	589,030.00	256,585.63	552,937.00	36,093.00	6.1%
TOTAL, EXPENDITURES			34,742,384.00	37,746,139.00	18,571,783.84	38,389,565.00	(643,426.00)	-1.7%

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)
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	15,656,454.00	17,936,625.00	20,211.38	17,714,993.00	(221,632.00)	-1.2%
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			15,656,454.00	17,936,625.00	20,211.38	17,714,993.00	(221,632.00)	-1.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			15,656,454.00	17,936,625.00	20,211.38	17,714,993.00	221,632.00	-1.2%

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	78,719,878.00	85,313,101.00	49,585,583.46	85,611,438.00	298,337.00	0.3%
2) Federal Revenue		8100-8299	6,814,462.00	7,970,200.00	2,601,533.96	8,006,287.00	36,087.00	0.5%
3) Other State Revenue		8300-8599	16,090,838.00	15,616,576.00	7,240,917.04	15,904,463.00	287,887.00	1.8%
4) Other Local Revenue		8600-8799	6,660,606.00	6,925,678.00	3,763,070.99	7,296,203.00	370,525.00	5.4%
5) TOTAL, REVENUES			108,285,784.00	115,825,555.00	63,191,105.45	116,818,391.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,715,868.00	55,872,558.00	28,894,899.03	57,031,684.00	(1,159,126.00)	-2.1%
2) Classified Salaries		2000-2999	18,363,279.00	20,051,386.00	11,327,761.87	20,634,974.00	(583,588.00)	-2.9%
3) Employee Benefits		3000-3999	19,893,689.00	19,884,391.00	9,921,893.88	19,634,881.00	249,510.00	1.3%
4) Books and Supplies		4000-4999	4,232,844.00	4,992,503.00	1,908,769.87	4,925,781.00	66,722.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	14,453,926.00	16,162,263.00	7,979,913.72	16,524,849.00	(362,586.00)	-2.2%
6) Capital Outlay		6000-6999	73,652.00	193,660.00	182,265.41	274,154.00	(80,494.00)	-41.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	32,070.00	33,796.00	1,721.07	33,796.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(591,780.00)	(607,582.00)	0.00	(605,742.00)	(1,840.00)	0.3%
9) TOTAL, EXPENDITURES			109,173,548.00	116,582,975.00	60,217,224.85	118,454,377.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(887,764.00)	(757,420.00)	2,973,880.60	(1,635,986.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	100,000.00	14,310,887.00	210,887.00	110,887.00	110.9%
b) Transfers Out		7600-7629	250,000.00	320,452.00	14,362,556.05	740,673.00	(420,221.00)	-131.1%
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	94,406.00	0.00	94,406.00	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			(250,000.00)	(314,858.00)	(51,669.05)	(624,192.00)		

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)			(1,137,764.00)	(1,072,278.00)	2,922,211.55	(2,260,178.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,942,728.26	8,942,728.26		8,942,728.26	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)			8,942,728.26	8,942,728.26		8,942,728.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,942,728.26	8,942,728.26		8,942,728.26		
2) Ending Balance, June 30 (E + F1e)			7,804,964.26	7,870,450.26		6,682,550.26		
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	1,905,690.27	612,331.79		367,127.35		
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	5,899,273.99	7,258,118.47		6,315,422.91		

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	0.00	2,993,495.00	(104,393.00)	3,358,140.00	364,645.00	12.2%
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	839,216.81	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	604,972.00	597,857.00	299,606.69	597,857.00	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	78,373,775.00	79,281,626.00	43,765,917.31	79,281,626.00	0.00	0.0%
Unsecured Roll Taxes		8042	3,080,687.00	2,755,829.00	3,381,067.08	2,755,829.00	0.00	0.0%
Prior Years' Taxes		8043	(235,199.00)	(235,199.00)	(288,083.73)	(235,199.00)	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	198,502.06	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	169,556.00	169,556.00	0.00	169,556.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	728,462.00	4,326,333.00	3,981,513.66	4,326,333.00	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			82,722,253.00	89,889,497.00	52,073,346.88	90,254,142.00	364,645.00	0.4%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,753,323.00)	(1,791,718.00)	0.00	(1,791,718.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	710,115.00	697,661.00	0.00	697,661.00	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	1,043,208.00	1,094,057.00	0.00	1,094,057.00	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	332,713.00	251,830.00	146,367.58	255,341.00	3,511.00	1.4%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,802,666.00)	(6,295,708.00)	(3,489,658.00)	(6,365,527.00)	(69,819.00)	1.1%
Property Taxes Transfers		8097	1,467,578.00	1,467,482.00	855,527.00	1,467,482.00	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			78,719,878.00	85,313,101.00	49,585,583.46	85,611,438.00	298,337.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,951,806.00	2,986,193.00	746,549.00	2,986,193.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	163,588.00	120,513.00	171,300.00	7,712.00	4.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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	4,876.00	7,876.00	4,876.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,994,299.00	2,606,088.00	974,007.91	2,633,207.00	27,119.00	1.0%
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	498,159.00	557,323.00	249,738.63	557,323.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	50,040.00	83,023.00	29,911.50	83,023.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	434,252.00	664,095.00	196,970.36	662,612.00	(1,483.00)	-0.2%
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	82,179.00	82,179.00	0.00	82,179.00	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	803,727.00	822,835.00	275,967.56	825,574.00	2,739.00	0.3%
TOTAL, FEDERAL REVENUE			6,814,462.00	7,970,200.00	2,601,533.96	8,006,287.00	36,087.00	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	75,189.17	75,189.00	75,189.00	New
Prior Years	2430	8319	0.00	0.00	23,101.00	23,101.00	23,101.00	New
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	691,752.00	(356,070.00)	(48,426.00)	(12,325.00)	343,745.00	-96.5%
Prior Years	6500	8319	0.00	0.00	32,505.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	203,074.00	203,492.00	111,919.00	203,492.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,235,113.00	2,385,174.00	954,070.00	2,190,650.00	(194,524.00)	-8.2%
Spec. Ed. Transportation	7240	8311	612,301.00	600,056.00	330,031.00	600,056.00	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	1,781,073.00	1,905,309.00	474,452.75	1,905,309.00	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	371,706.00	388,425.00	388,425.00	16,719.00	4.5%
Lottery - Unrestricted and Instructional Materials		8560	1,947,180.00	2,130,558.00	647,906.92	2,130,558.00	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	942,804.00	942,804.00	611,503.68	942,804.00	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%

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)
Quality Education Investment Act	7400	8590	247,050.00	283,800.00	227,040.00	283,800.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,430,491.00	7,149,747.00	3,413,199.52	7,173,404.00	23,657.00	0.3%
TOTAL, OTHER STATE REVENUE			16,090,838.00	15,616,576.00	7,240,917.04	15,904,463.00	287,887.00	1.8%
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	1,734,911.00	1,744,796.00	1,017,972.72	1,744,796.00	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	178,675.00	178,675.00	143,420.83	178,675.00	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	4,975.00	20,448.45	20,448.00	15,473.00	311.0%
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	225,000.00	267,615.00	125,844.00	267,615.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	284,320.63	300,000.00	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								
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	160,000.00	160,000.00	96,698.95	160,000.00	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	190,000.00	238,504.00	0.00	238,504.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	17,400.00	10,804.57	17,400.00	0.00	0.0%
All Other Fees and Contracts		8689	159,722.00	190,000.00	133,401.72	190,000.00	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	3,712,298.00	3,823,713.00	1,930,159.12	4,178,765.00	355,052.00	9.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
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%

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)
From JPAs	All Other	8793	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			6,660,606.00	6,925,678.00	3,763,070.99	7,296,203.00	370,525.00	5.4%
TOTAL, REVENUES			108,285,784.00	115,825,555.00	63,191,105.45	116,818,391.00	992,836.00	0.9%

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 (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	43,107,465.00	46,126,833.00	23,451,349.57	46,963,324.00	(836,491.00)	-1.8%
Certificated Pupil Support Salaries		1200	4,355,026.00	4,192,773.00	2,190,206.53	4,316,983.00	(124,210.00)	-3.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,777,719.00	5,034,388.00	2,970,523.00	5,219,188.00	(184,800.00)	-3.7%
Other Certificated Salaries		1900	475,658.00	518,564.00	282,819.93	532,189.00	(13,625.00)	-2.6%
TOTAL, CERTIFICATED SALARIES			52,715,868.00	55,872,558.00	28,894,899.03	57,031,684.00	(1,159,126.00)	-2.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,689,916.00	5,403,043.00	2,840,941.46	5,758,406.00	(355,363.00)	-6.6%
Classified Support Salaries		2200	5,981,702.00	5,950,558.00	3,516,834.32	6,002,695.00	(52,137.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	969,284.00	1,130,107.00	646,262.16	1,142,107.00	(12,000.00)	-1.1%
Clerical, Technical and Office Salaries		2400	5,732,915.00	5,718,711.00	3,205,109.18	5,735,324.00	(16,613.00)	-0.3%
Other Classified Salaries		2900	989,462.00	1,848,967.00	1,118,614.75	1,996,442.00	(147,475.00)	-8.0%
TOTAL, CLASSIFIED SALARIES			18,363,279.00	20,051,386.00	11,327,761.87	20,634,974.00	(583,588.00)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,734,671.00	4,632,762.00	2,310,993.78	4,636,663.00	(3,901.00)	-0.1%
PERS		3201-3202	2,104,602.00	2,216,083.00	1,207,261.38	2,221,852.00	(5,769.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	2,300,687.00	2,307,339.00	1,216,249.87	2,306,268.00	1,071.00	0.0%
Health and Welfare Benefits		3401-3402	7,257,576.00	7,241,184.00	3,450,604.60	7,039,693.00	201,491.00	2.8%
Unemployment Insurance		3501-3502	936,537.00	894,346.00	421,043.48	852,839.00	41,507.00	4.6%
Workers' Compensation		3601-3602	791,736.00	857,064.00	430,385.72	862,538.00	(5,474.00)	-0.6%
OPEB, Allocated		3701-3702	1,422,933.00	1,444,390.00	708,450.77	1,410,160.00	34,230.00	2.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	302,254.00	224,156.00	133,486.08	229,290.00	(5,134.00)	-2.3%
Other Employee Benefits		3901-3902	42,693.00	67,067.00	43,418.20	75,578.00	(8,511.00)	-12.7%
TOTAL, EMPLOYEE BENEFITS			19,893,689.00	19,884,391.00	9,921,893.88	19,634,881.00	249,510.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	306,851.00	338,890.00	164,227.79	332,280.00	6,610.00	2.0%
Books and Other Reference Materials		4200	76,902.00	76,499.00	42,444.86	77,196.00	(697.00)	-0.9%
Materials and Supplies		4300	3,205,252.00	3,599,564.00	1,293,676.35	3,563,037.00	36,527.00	1.0%
Noncapitalized Equipment		4400	601,739.00	956,058.00	407,506.69	940,296.00	15,762.00	1.6%
Food		4700	42,100.00	21,492.00	914.18	12,972.00	8,520.00	39.6%
TOTAL, BOOKS AND SUPPLIES			4,232,844.00	4,992,503.00	1,908,769.87	4,925,781.00	66,722.00	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	150,825.00	110,000.00	3,524.06	110,000.00	0.00	0.0%
Travel and Conferences		5200	509,026.00	606,873.00	176,775.77	605,405.00	1,468.00	0.2%
Dues and Memberships		5300	109,057.00	119,568.00	46,698.40	124,568.00	(5,000.00)	-4.2%
Insurance		5400-5450	522,500.00	517,400.00	498,662.11	502,515.00	14,885.00	2.9%
Operations and Housekeeping Services		5500	2,985,179.00	2,469,681.00	1,468,990.27	2,885,800.00	(416,119.00)	-16.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,180,560.00	1,423,203.00	874,691.35	1,498,460.00	(75,257.00)	-5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(247,500.00)	(247,500.00)	0.00	(247,500.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,106,391.00	9,994,609.00	4,503,453.15	9,908,168.00	86,441.00	0.9%
Communications		5900	1,137,888.00	1,168,429.00	407,118.61	1,137,433.00	30,996.00	2.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,453,926.00	16,162,263.00	7,979,913.72	16,524,849.00	(362,586.00)	-2.2%

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	52,680.00	51,309.00	71,335.00	(18,655.00)	-35.4%
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	73,652.00	140,980.00	130,956.41	202,819.00	(61,839.00)	-43.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			73,652.00	193,660.00	182,265.41	274,154.00	(80,494.00)	-41.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	1,726.00	1,725.07	1,726.00	0.00	0.0%
State Special Schools		7130	32,070.00	32,070.00	(4.00)	32,070.00	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	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)			32,070.00	33,796.00	1,721.07	33,796.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(591,780.00)	(607,582.00)	0.00	(605,742.00)	(1,840.00)	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(591,780.00)	(607,582.00)	0.00	(605,742.00)	(1,840.00)	0.3%
TOTAL, EXPENDITURES			109,173,548.00	116,582,975.00	60,217,224.85	118,454,377.00	(1,871,402.00)	-1.6%

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	100,000.00	14,310,887.00	210,887.00	110,887.00	110.9%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	100,000.00	14,310,887.00	210,887.00	110,887.00	110.9%
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	45,435.00	151,669.05	251,669.00	(206,234.00)	-453.9%
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	250,000.00	253,000.00	0.00	256,100.00	(3,100.00)	-1.2%
Other Authorized Interfund Transfers Out		7619	0.00	22,017.00	14,210,887.00	232,904.00	(210,887.00)	-957.8%
(b) TOTAL, INTERFUND TRANSFERS OUT			250,000.00	320,452.00	14,362,556.05	740,673.00	(420,221.00)	-131.1%
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	94,406.00	0.00	94,406.00	0.00	0.0%
(d) TOTAL, USES			0.00	94,406.00	0.00	94,406.00	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)			(250,000.00)	(314,858.00)	(51,669.05)	(624,192.00)	309,334.00	98.2%

		2012-13
Resource	Description	Projected Year Totals
3205	Education Jobs Fund	4.00
5640	Medi-Cal Billing Option	0.91
6200	Class Size Reduction Facilities Funding (09-	15,614.63
6300	Lottery: Instructional Materials	209,980.17
6500	Special Education	51,575.00
6512	Special Ed: Mental Health Services	39,232.26
6660	Tobacco-Use Prevention Education: Elemen	0.13
7091	Economic Impact Aid: Limited English Profic	0.56
7400	Quality Education Investment Act	0.83
9010	Other Restricted Local	50,718.86
Total, Restricted Balance		367,127.35

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	1,426,501.00	1,547,432.00	787,639.00	1,515,398.00	(32,034.00)	-2.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	286,079.00	275,081.00	52,667.95	275,081.00	0.00	0.0%
4) Other Local Revenue		8600-8799	319,616.00	419,616.00	40,438.13	173,616.00	(246,000.00)	-58.6%
5) TOTAL, REVENUES			2,032,196.00	2,242,129.00	880,745.08	1,964,095.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	999,914.00	972,507.00	508,589.35	972,507.00	0.00	0.0%
2) Classified Salaries		2000-2999	261,269.00	261,269.00	147,352.80	261,269.00	0.00	0.0%
3) Employee Benefits		3000-3999	243,433.00	252,082.00	127,813.16	252,082.00	0.00	0.0%
4) Books and Supplies		4000-4999	32,300.00	31,000.00	12,190.86	31,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	58,372.00	58,672.00	29,997.00	58,672.00	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	401,199.00	401,199.00	0.00	401,199.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,996,487.00	1,976,729.00	825,943.17	1,976,729.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			35,709.00	265,400.00	54,801.91	(12,634.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	22,017.00	0.00	22,017.00	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	22,017.00	0.00	22,017.00		

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)			35,709.00	287,417.00	54,801.91	9,383.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	234,824.05	234,824.05		234,824.05	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)			234,824.05	234,824.05		234,824.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			234,824.05	234,824.05		234,824.05		
2) Ending Balance, June 30 (E + F1e)			270,533.05	522,241.05		244,207.05		
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	16,730.84	19,066.84		19,066.84		
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	253,802.21	194,861.68		225,140.21		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	308,312.53		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								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	15,757.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,426,501.00	1,547,432.00	771,882.00	1,515,398.00	(32,034.00)	-2.1%
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			1,426,501.00	1,547,432.00	787,639.00	1,515,398.00	(32,034.00)	-2.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
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 / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	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%
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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant 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	0.00	0.00	0.00	0.00	0.00	0.0%
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	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	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								
Other State Apportionments								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	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	119,952.00	102,816.00	0.00	102,816.00	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	42,377.00	48,515.00	16,856.95	48,515.00	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	570.00	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)
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%
All Other State Revenue	All Other	8590	123,750.00	123,750.00	35,811.00	123,750.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			286,079.00	275,081.00	52,667.95	275,081.00	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%
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	1,765.00	1,765.00	744.72	1,765.00	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	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	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%
All Other Fees and Contracts		8689	71,851.00	71,851.00	36,268.41	71,851.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	246,000.00	346,000.00	3,425.00	100,000.00	(246,000.00)	-71.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	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%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			319,616.00	419,616.00	40,438.13	173,616.00	(246,000.00)	-58.6%
TOTAL, REVENUES			2,032,196.00	2,242,129.00	880,745.08	1,964,095.00		

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	884,521.00	852,114.00	448,570.05	852,114.00	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	115,393.00	120,393.00	60,019.30	120,393.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			999,914.00	972,507.00	508,589.35	972,507.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	123,905.00	123,905.00	68,767.52	123,905.00	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	72,850.00	72,850.00	38,163.30	72,850.00	0.00	0.0%
Other Classified Salaries		2900	64,514.00	64,514.00	40,421.98	64,514.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			261,269.00	261,269.00	147,352.80	261,269.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	78,673.00	79,339.00	40,251.55	79,339.00	0.00	0.0%
PERS		3201-3202	0.00	110.00	182.67	110.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	33,529.00	33,456.00	18,302.87	33,456.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	76,129.00	81,629.00	40,323.70	81,629.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,599.00	13,599.00	6,895.56	13,599.00	0.00	0.0%
Workers' Compensation		3601-3602	12,186.00	13,716.00	7,047.12	13,716.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,317.00	22,217.00	10,589.04	22,217.00	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	16.00	25.65	16.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,000.00	8,000.00	4,195.00	8,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			243,433.00	252,082.00	127,813.16	252,082.00	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	32,300.00	31,000.00	12,190.86	31,000.00	0.00	0.0%
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			32,300.00	31,000.00	12,190.86	31,000.00	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%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	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	34,272.00	34,572.00	21,931.19	34,572.00	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	18,300.00	18,300.00	5,662.00	18,300.00	0.00	0.0%
Communications		5900	4,800.00	4,800.00	2,403.81	4,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			55,372.00	58,672.00	29,997.00	58,672.00	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	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	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 for Instruction Under Interdistrict Attendance Agreements		7110	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	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%
Other Transfers Out								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	401,199.00	401,199.00	0.00	401,199.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			401,199.00	401,199.00	0.00	401,199.00	0.00	0.0%
TOTAL, EXPENDITURES			1,996,487.00	1,976,729.00	825,943.17	1,976,729.00		

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	22,017.00	0.00	22,017.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	22,017.00	0.00	22,017.00	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	22,017.00	0.00	22,017.00		

Resource	Description	2012/13
		Projected Year Totals
6300	Lottery: Instructional Materials	15,590.99
9010	Other Restricted Local	3,475.85
Total, Restricted Balance		19,066.84

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	865,194.00	1,035,896.00	560,383.64	1,035,896.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,404,595.00	2,444,452.00	1,356,146.00	2,465,602.00	21,150.00	0.9%
4) Other Local Revenue		8600-8799	166,797.00	629,491.00	391,175.82	652,491.00	23,000.00	3.7%
5) TOTAL, REVENUES			3,436,586.00	4,109,839.00	2,307,705.46	4,153,989.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,350,492.00	1,523,344.00	858,025.44	1,608,443.00	(85,099.00)	-5.6%
2) Classified Salaries		2000-2999	916,564.00	1,088,182.00	614,003.85	1,073,140.00	15,042.00	1.4%
3) Employee Benefits		3000-3999	713,689.00	832,376.00	406,935.53	829,160.00	3,216.00	0.4%
4) Books and Supplies		4000-4999	108,511.00	204,455.00	83,391.56	195,558.00	8,897.00	4.4%
5) Services and Other Operating Expenditures		5000-5999	156,749.00	228,622.00	85,085.62	252,400.00	(23,778.00)	-10.4%
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	190,581.00	206,383.00	0.00	204,543.00	1,840.00	0.9%
9) TOTAL, EXPENDITURES			3,436,586.00	4,083,362.00	2,047,442.00	4,163,244.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	26,477.00	260,263.46	(9,255.00)		
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	100,000.00	100,000.00	0.00	100,000.00	100.0%
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	(100,000.00)	(100,000.00)	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	(73,523.00)	160,263.46	(9,255.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	364,914.30	364,914.30		364,914.30	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)			364,914.30	364,914.30		364,914.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			364,914.30	364,914.30		364,914.30		
2) Ending Balance, June 30 (E + F1e)			364,914.30	291,391.30		355,659.30		
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	331,984.10	290,960.10		355,660.10		
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	32,930.20	431.20		(0.80)		
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	865,194.00	1,035,896.00	560,383.64	1,035,896.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			865,194.00	1,035,896.00	560,383.64	1,035,896.00	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	2,404,595.00	2,414,452.00	1,317,511.00	2,414,452.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	30,000.00	38,635.00	51,150.00	21,150.00	70.5%
TOTAL, OTHER STATE REVENUE			2,404,595.00	2,444,452.00	1,356,146.00	2,465,602.00	21,150.00	0.9%
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	0.00	46.70	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								
Child Development Parent Fees		8673	166,797.00	505,797.00	299,980.44	528,797.00	23,000.00	4.5%
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	123,694.00	91,148.68	123,694.00	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			166,797.00	629,491.00	391,175.82	652,491.00	23,000.00	3.7%
TOTAL, REVENUES			3,436,586.00	4,109,839.00	2,307,705.46	4,153,989.00		

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	1,194,671.00	1,379,920.00	769,612.10	1,438,283.00	(58,363.00)	-4.2%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	155,821.00	143,424.00	88,413.34	170,160.00	(26,736.00)	-18.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,350,492.00	1,523,344.00	858,025.44	1,608,443.00	(85,099.00)	-5.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	675,204.00	790,152.00	457,006.84	780,654.00	9,498.00	1.2%
Classified Support Salaries		2200	56,373.00	64,767.00	28,368.66	60,600.00	4,167.00	6.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	184,987.00	233,263.00	128,628.35	231,886.00	1,377.00	0.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			916,564.00	1,088,182.00	614,003.85	1,073,140.00	15,042.00	1.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	94,599.00	110,098.00	59,135.97	109,436.00	662.00	0.6%
PERS		3201-3202	120,190.00	143,947.00	75,979.21	147,246.00	(3,299.00)	-2.3%
OASDI/Medicare/Alternative		3301-3302	102,280.00	119,945.00	62,315.10	118,796.00	1,149.00	1.0%
Health and Welfare Benefits		3401-3402	274,859.00	325,726.00	145,220.01	323,293.00	2,433.00	0.7%
Unemployment Insurance		3501-3502	36,384.00	35,268.00	15,196.74	33,101.00	2,167.00	6.1%
Workers' Compensation		3601-3602	23,995.00	29,316.00	15,530.75	30,476.00	(1,160.00)	-4.0%
OPEB, Allocated		3701-3702	41,591.00	51,086.00	25,000.83	50,926.00	160.00	0.3%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	18,873.00	16,072.00	7,904.34	14,449.00	1,623.00	10.1%
Other Employee Benefits		3901-3902	918.00	918.00	652.58	1,437.00	(519.00)	-56.5%
TOTAL, EMPLOYEE BENEFITS			713,689.00	832,376.00	406,935.53	829,160.00	3,216.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	41,245.00	130,876.00	40,879.19	123,147.00	7,729.00	5.9%
Noncapitalized Equipment		4400	6,583.00	12,896.00	8,766.20	11,828.00	1,068.00	8.3%
Food		4700	60,683.00	60,683.00	33,746.17	60,583.00	100.00	0.2%
TOTAL, BOOKS AND SUPPLIES			108,511.00	204,455.00	83,391.56	195,558.00	8,897.00	4.4%

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	13,827.00	15,198.00	5,941.39	15,637.00	(439.00)	-2.9%
Dues and Memberships		5300	568.00	568.00	0.00	568.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,423.00	33,744.00	12,216.96	33,641.00	103.00	0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	13,945.00	16,960.00	5,806.21	17,761.00	(801.00)	-4.7%
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	77,563.00	148,669.00	56,394.92	171,687.00	(23,018.00)	-15.5%
Communications		5900	13,423.00	13,483.00	4,726.14	13,106.00	377.00	2.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,749.00	228,622.00	85,085.62	252,400.00	(23,778.00)	-10.4%
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	190,581.00	206,383.00	0.00	204,543.00	1,840.00	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			190,581.00	206,383.00	0.00	204,543.00	1,840.00	0.9%
TOTAL, EXPENDITURES			3,436,586.00	4,083,362.00	2,047,442.00	4,163,244.00		

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	100,000.00	100,000.00	0.00	100,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	100,000.00	100,000.00	0.00	100,000.00	100.0%
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	(100,000.00)	(100,000.00)	0.00		

Resource	Description	2012/13
		Projected Year Totals
6145	Child Development: Facilities Renovation and Repair	1.13
9010	Other Restricted Local	355,658.97
Total, Restricted Balance		<u>355,660.10</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	3,784,000.00	3,884,000.00	1,456,808.69	3,944,000.00	60,000.00	1.5%
3) Other State Revenue		8300-8599	377,000.00	377,000.00	110,948.24	307,600.00	(69,400.00)	-18.4%
4) Other Local Revenue		8600-8799	1,743,000.00	1,824,000.00	818,580.01	1,807,000.00	(17,000.00)	-0.9%
5) TOTAL, REVENUES			5,904,000.00	6,085,000.00	2,386,336.94	6,058,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,350,800.00	2,410,300.00	1,315,867.57	2,502,700.00	(92,400.00)	-3.8%
3) Employee Benefits		3000-3999	1,001,400.00	1,002,900.00	466,366.31	916,375.00	86,525.00	8.6%
4) Books and Supplies		4000-4999	2,238,100.00	2,235,874.76	1,002,348.97	2,256,874.76	(21,000.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	438,900.00	441,855.24	99,416.31	441,730.24	125.00	0.0%
6) Capital Outlay		6000-6999	0.00	25,571.00	7,101.54	25,571.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	49,294.00	49,294.00	49,293.92	49,294.00	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			6,078,494.00	6,165,795.00	2,940,394.62	6,192,545.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(174,494.00)	(80,795.00)	(554,057.68)	(133,945.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	253,000.00	0.00	256,100.00	3,100.00	1.2%
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			250,000.00	253,000.00	0.00	256,100.00		

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)			75,506.00	172,205.00	(554,057.68)	122,155.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	47,899.60	47,899.60		47,899.60	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)			47,899.60	47,899.60		47,899.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			47,899.60	47,899.60		47,899.60		
2) Ending Balance, June 30 (E + F1e)			123,405.60	220,104.60		170,054.60		
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	79,807.06	176,506.06		134,456.06		
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	43,598.54	43,598.54		35,598.54		
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	3,784,000.00	3,884,000.00	1,456,808.69	3,944,000.00	60,000.00	1.5%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,784,000.00	3,884,000.00	1,456,808.69	3,944,000.00	60,000.00	1.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	377,000.00	377,000.00	110,948.24	307,600.00	(69,400.00)	-18.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			377,000.00	377,000.00	110,948.24	307,600.00	(69,400.00)	-18.4%
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	1,740,000.00	1,714,000.00	730,021.12	1,716,000.00	2,000.00	0.1%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(764.11)	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,000.00	110,000.00	89,323.00	91,000.00	(19,000.00)	-17.3%
TOTAL, OTHER LOCAL REVENUE			1,743,000.00	1,824,000.00	818,580.01	1,807,000.00	(17,000.00)	-0.9%
TOTAL, REVENUES			5,904,000.00	6,085,000.00	2,386,336.94	6,058,600.00		

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	1,979,800.00	2,076,300.00	1,128,686.67	2,169,300.00	(93,000.00)	-4.5%
Classified Supervisors' and Administrators' Salaries		2300	121,000.00	121,000.00	70,474.25	125,300.00	(4,300.00)	-3.6%
Clerical, Technical and Office Salaries		2400	250,000.00	213,000.00	116,706.65	208,100.00	4,900.00	2.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,350,800.00	2,410,300.00	1,315,867.57	2,502,700.00	(92,400.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	274,500.00	274,500.00	146,898.27	283,100.00	(8,600.00)	-3.1%
OASDI/Medicare/Alternative		3301-3302	175,400.00	175,400.00	92,285.16	177,000.00	(1,600.00)	-0.9%
Health and Welfare Benefits		3401-3402	448,500.00	448,500.00	177,106.25	355,500.00	93,000.00	20.7%
Unemployment Insurance		3501-3502	32,000.00	32,000.00	13,365.66	27,000.00	5,000.00	15.6%
Workers' Compensation		3601-3602	24,600.00	26,100.00	13,659.94	27,700.00	(1,600.00)	-6.1%
OPEB, Allocated		3701-3702	44,200.00	44,200.00	22,392.74	44,275.00	(75.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,200.00	1,200.00	351.06	1,200.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	307.23	600.00	400.00	40.0%
TOTAL, EMPLOYEE BENEFITS			1,001,400.00	1,002,900.00	466,366.31	916,375.00	86,525.00	8.6%
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	308,100.00	325,909.76	181,875.14	374,909.76	(49,000.00)	-15.0%
Noncapitalized Equipment		4400	11,000.00	70,965.00	37,108.75	62,965.00	8,000.00	11.3%
Food		4700	1,919,000.00	1,839,000.00	783,365.08	1,819,000.00	20,000.00	1.1%
TOTAL, BOOKS AND SUPPLIES			2,238,100.00	2,235,874.76	1,002,348.97	2,256,874.76	(21,000.00)	-0.9%

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)
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	8,200.00	8,200.00	2,151.74	7,490.00	710.00	8.7%
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	29,700.00	29,700.00	13,057.96	30,185.00	(485.00)	-1.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	96,000.00	98,955.24	58,736.30	103,955.24	(5,000.00)	-5.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	247,500.00	247,500.00	0.00	247,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	38,500.00	38,500.00	18,861.24	32,600.00	5,900.00	15.3%
Communications		5900	19,000.00	19,000.00	6,609.07	20,000.00	(1,000.00)	-5.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			438,900.00	441,855.24	99,416.31	441,730.24	125.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	20,301.00	1,832.00	20,301.00	0.00	0.0%
Equipment		6400	0.00	5,270.00	5,269.54	5,270.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	25,571.00	7,101.54	25,571.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	7,040.00	7,040.28	7,040.28	7,040.28	0.00	0.0%
Other Debt Service - Principal		7439	42,254.00	42,253.72	42,253.64	42,253.72	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,294.00	49,294.00	49,293.92	49,294.00	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			6,078,494.00	6,165,795.00	2,940,394.62	6,192,545.00		

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	250,000.00	253,000.00	0.00	256,100.00	3,100.00	1.2%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			250,000.00	253,000.00	0.00	256,100.00	3,100.00	1.2%
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)			250,000.00	253,000.00	0.00	256,100.00		

Resource	Description	2012/13
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	134,456.06
Total, Restricted Balance		134,456.06

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	515,439.00	437,439.00	0.00	437,439.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	(127.21)	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			516,939.00	438,939.00	(127.21)	438,939.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,469.00	38,469.00	22,495.86	38,469.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,290.00	14,435.00	6,998.27	12,781.00	1,654.00	11.5%
4) Books and Supplies		4000-4999	151,000.00	13,217.00	3,745.74	15,037.00	(1,820.00)	-13.8%
5) Services and Other Operating Expenditures		5000-5999	313,180.00	372,818.00	220,402.11	373,755.00	(937.00)	-0.3%
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			516,939.00	438,939.00	253,641.98	440,042.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(253,769.19)	(1,103.00)		
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	0.00	(253,769.19)	(1,103.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,234.02	2,234.02		2,234.02	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)			2,234.02	2,234.02		2,234.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,234.02	2,234.02		2,234.02		
2) Ending Balance, June 30 (E + F1e)			2,234.02	2,234.02		1,131.02		
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	2,234.02	2,234.02		1,131.02		
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	515,439.00	437,439.00	0.00	437,439.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			515,439.00	437,439.00	0.00	437,439.00	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	1,500.00	1,500.00	(127.21)	1,500.00	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			1,500.00	1,500.00	(127.21)	1,500.00	0.00	0.0%
TOTAL, REVENUES			516,939.00	438,939.00	(127.21)	438,939.00		

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	38,469.00	38,469.00	22,495.86	38,469.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,469.00	38,469.00	22,495.86	38,469.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,390.00	4,390.00	2,470.53	4,390.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,659.00	2,659.00	1,609.53	2,659.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,904.00	4,904.00	1,624.63	3,250.00	1,654.00	33.7%
Unemployment Insurance		3501-3502	560.00	560.00	231.45	560.00	0.00	0.0%
Workers' Compensation		3601-3602	350.00	385.00	236.63	385.00	0.00	0.0%
OPEB, Allocated		3701-3702	715.00	715.00	417.25	715.00	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	712.00	712.00	346.79	712.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	110.00	61.46	110.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,290.00	14,435.00	6,998.27	12,781.00	1,654.00	11.5%
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	151,000.00	13,217.00	3,745.74	15,037.00	(1,820.00)	-13.8%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			151,000.00	13,217.00	3,745.74	15,037.00	(1,820.00)	-13.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	219,880.00	283,518.00	216,907.11	341,622.00	(58,104.00)	-20.5%
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	93,300.00	89,300.00	3,495.00	32,133.00	57,167.00	64.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			313,180.00	372,818.00	220,402.11	373,755.00	(937.00)	-0.3%
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	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)								
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			516,939.00	438,939.00	253,641.98	440,042.00		

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	0.00	0.00	125.18	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	125.18	0.00		
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	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			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	125.18	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	45,435.00	151,669.05	251,669.00	206,234.00	453.9%
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	45,435.00	151,669.05	251,669.00		

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	45,435.00	151,794.23	251,669.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,653.34	23,653.34		23,653.34	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)			23,653.34	23,653.34		23,653.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,653.34	23,653.34		23,653.34		
2) Ending Balance, June 30 (E + F1e)			23,653.34	69,088.34		275,322.34		
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	23,653.34	70,530.96		275,322.34		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1,442.62)		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 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	125.18	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	125.18	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	125.18	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	45,435.00	151,669.05	251,669.00	206,234.00	453.9%
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	45,435.00	151,669.05	251,669.00	206,234.00	453.9%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		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%
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 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	45,435.00	151,669.05	251,669.00		

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	323,657.00	333,657.00	16,215.96	284,657.00	(49,000.00)	-14.7%
5) TOTAL, REVENUES			323,657.00	333,657.00	16,215.96	284,657.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	427,423.00	418,423.00	250,576.48	431,423.00	(13,000.00)	-3.1%
3) Employee Benefits		3000-3999	161,968.00	159,993.00	81,257.62	155,187.00	4,806.00	3.0%
4) Books and Supplies		4000-4999	2,400.00	5,494.00	3,789.36	5,708.00	(214.00)	-3.9%
5) Services and Other Operating Expenditures		5000-5999	115,150.00	109,400.00	37,650.00	104,400.00	5,000.00	4.6%
6) Capital Outlay		6000-6999	19,542,518.00	24,944,493.44	12,232,296.39	27,836,958.04	(2,892,464.60)	-11.6%
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			20,249,459.00	25,637,803.44	12,605,569.85	28,533,676.04		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,925,802.00)	(25,304,146.44)	(12,589,353.89)	(28,249,019.04)		
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)			(19,925,802.00)	(25,304,146.44)	(12,589,353.89)	(28,249,019.04)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,153,193.42	35,153,193.42		35,153,193.42	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)			35,153,193.42	35,153,193.42		35,153,193.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			35,153,193.42	35,153,193.42		35,153,193.42		
2) Ending Balance, June 30 (E + F1e)			15,227,391.42	9,849,046.98		6,904,174.38		
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	15,227,393.75	9,849,049.31		6,904,176.71		
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	(2.33)	(2.33)		(2.33)		

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	205,550.00	205,550.00	56,585.61	156,550.00	(49,000.00)	-23.8%
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	118,107.00	128,107.00	(40,369.65)	128,107.00	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			323,657.00	333,657.00	16,215.96	284,657.00	(49,000.00)	-14.7%
TOTAL, REVENUES			323,657.00	333,657.00	16,215.96	284,657.00		

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	121,513.00	121,513.00	70,610.26	121,513.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	177,192.00	177,192.00	103,361.82	177,192.00	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	128,718.00	119,718.00	76,604.40	132,718.00	(13,000.00)	-10.9%
TOTAL, CLASSIFIED SALARIES			427,423.00	418,423.00	250,576.48	431,423.00	(13,000.00)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	48,770.00	48,770.00	27,824.70	48,770.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	32,699.00	29,699.00	18,087.23	32,065.00	(2,366.00)	-8.0%
Health and Welfare Benefits		3401-3402	54,233.00	54,233.00	20,988.01	46,751.00	7,482.00	13.8%
Unemployment Insurance		3501-3502	4,704.00	4,704.00	2,600.79	4,704.00	0.00	0.0%
Workers' Compensation		3601-3602	4,309.00	4,434.00	2,658.03	4,744.00	(310.00)	-7.0%
OPEB, Allocated		3701-3702	8,291.00	8,291.00	4,700.45	8,291.00	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	8,962.00	8,962.00	3,906.87	8,962.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	900.00	491.54	900.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			161,968.00	159,993.00	81,257.62	155,187.00	4,806.00	3.0%
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	2,400.00	5,494.00	3,789.36	5,708.00	(214.00)	-3.9%
TOTAL, BOOKS AND SUPPLIES			2,400.00	5,494.00	3,789.36	5,708.00	(214.00)	-3.9%
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	113,950.00	108,200.00	37,650.00	103,200.00	5,000.00	4.6%
Communications		5900	1,200.00	1,200.00	0.00	1,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,150.00	109,400.00	37,650.00	104,400.00	5,000.00	4.6%

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	19,424,639.00	24,219,090.44	11,514,964.96	27,021,742.04	(2,802,651.60)	-11.6%
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	117,879.00	725,403.00	717,331.43	815,216.00	(89,813.00)	-12.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			19,542,518.00	24,944,493.44	12,232,296.39	27,836,958.04	(2,892,464.60)	-11.6%
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			20,249,459.00	25,637,803.44	12,605,569.85	28,533,676.04		

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%
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	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
9010	Other Restricted Local	6,904,176.71
Total, Restricted Balance		6,904,176.71

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	590,000.00	590,000.00	352,783.53	590,000.00	0.00	0.0%
5) TOTAL, REVENUES			590,000.00	590,000.00	352,783.53	590,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	38,470.00	38,470.00	22,495.88	38,470.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,714.00	13,859.00	6,998.80	13,859.00	0.00	0.0%
4) Books and Supplies		4000-4999	77,635.00	110,335.00	16,162.46	110,335.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	35,320.00	58,446.00	17,236.51	58,446.00	0.00	0.0%
6) Capital Outlay		6000-6999	586,979.00	779,970.00	204,769.10	683,986.00	95,984.00	12.3%
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			752,118.00	1,001,080.00	267,662.75	905,096.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(162,118.00)	(411,080.00)	85,120.78	(315,096.00)		
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)			(162,118.00)	(411,080.00)	85,120.78	(315,096.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,791,183.39	1,791,183.39		1,791,183.39	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)			1,791,183.39	1,791,183.39		1,791,183.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,791,183.39	1,791,183.39		1,791,183.39		
2) Ending Balance, June 30 (E + F1e)			1,629,065.39	1,380,103.39		1,476,087.39		
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	1,629,065.39	1,380,103.39		1,476,087.39		
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	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%
Interest		8660	10,000.00	10,000.00	3,435.84	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 Mitigation/Developer Fees		8681	580,000.00	580,000.00	349,347.69	580,000.00	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			590,000.00	590,000.00	352,783.53	590,000.00	0.00	0.0%
TOTAL, REVENUES			590,000.00	590,000.00	352,783.53	590,000.00		

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	22,150.00	22,150.00	12,920.34	22,150.00	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	16,320.00	16,320.00	9,575.54	16,320.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			38,470.00	38,470.00	22,495.88	38,470.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,390.00	4,390.00	2,470.53	4,390.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,659.00	2,659.00	1,609.53	2,659.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,328.00	4,328.00	1,624.87	4,328.00	0.00	0.0%
Unemployment Insurance		3501-3502	560.00	560.00	231.45	560.00	0.00	0.0%
Workers' Compensation		3601-3602	350.00	385.00	236.63	385.00	0.00	0.0%
OPEB, Allocated		3701-3702	715.00	715.00	417.54	715.00	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	712.00	712.00	346.79	712.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	110.00	61.46	110.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			13,714.00	13,859.00	6,998.80	13,859.00	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	76,285.00	108,985.00	16,162.46	108,985.00	0.00	0.0%
Noncapitalized Equipment		4400	1,350.00	1,350.00	0.00	1,350.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			77,635.00	110,335.00	16,162.46	110,335.00	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	3,230.00	3,230.00	0.00	3,230.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,600.00	25,226.00	17,216.51	25,226.00	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	26,390.00	29,890.00	20.00	29,890.00	0.00	0.0%
Communications		5900	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			35,320.00	58,446.00	17,236.51	58,446.00	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	586,979.00	779,970.00	204,769.10	683,986.00	95,984.00	12.3%
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			586,979.00	779,970.00	204,769.10	683,986.00	95,984.00	12.3%
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			752,118.00	1,001,080.00	267,662.75	905,096.00		

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	1,476,087.39
Total, Restricted Balance		1,476,087.39

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	2,740,100.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,600.00	5,000.00	3,416.84	5,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,743,700.00	5,000.00	3,416.84	5,000.00		
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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,743,700.00	2,279,107.00	1,746,919.22	2,279,107.00	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			2,743,700.00	2,279,107.00	1,746,919.22	2,279,107.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(2,274,107.00)	(1,743,502.38)	(2,274,107.00)		
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	(2,274,107.00)	(1,743,502.38)	(2,274,107.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,276,523.25	2,276,523.25		2,276,523.25	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)			2,276,523.25	2,276,523.25		2,276,523.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,276,523.25	2,276,523.25		2,276,523.25		
2) Ending Balance, June 30 (E + F1e)			2,276,523.25	2,416.25		2,416.25		
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	2,276,523.25	2,416.25		2,416.25		
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	2,740,100.00	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,740,100.00	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	3,600.00	5,000.00	3,416.84	5,000.00	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			3,600.00	5,000.00	3,416.84	5,000.00	0.00	0.0%
TOTAL, REVENUES			2,743,700.00	5,000.00	3,416.84	5,000.00		

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	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	2,743,700.00	2,279,107.00	1,746,919.22	2,279,107.00	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	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			2,743,700.00	2,279,107.00	1,746,919.22	2,279,107.00	0.00	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			2,743,700.00	2,279,107.00	1,746,919.22	2,279,107.00		

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	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%
(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
7710	State School Facilities Projects	2,416.25
Total, Restricted Balance		2,416.25

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	82,700.00	5,200.00	(74,456.23)	55,200.00	50,000.00	961.5%
5) TOTAL, REVENUES			82,700.00	5,200.00	(74,456.23)	55,200.00		
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	12,900.00	12,900.00	0.00	12,900.00	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	95,840.00	159,730.00	176,115.49	244,517.00	(84,787.00)	-53.1%
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			108,740.00	172,630.00	176,115.49	257,417.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,040.00)	(167,430.00)	(250,571.72)	(202,217.00)		
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)			(26,040.00)	(167,430.00)	(250,571.72)	(202,217.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	343,055.11	343,055.11		343,055.11	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)			343,055.11	343,055.11		343,055.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,055.11	343,055.11		343,055.11		
2) Ending Balance, June 30 (E + F1e)			317,015.11	175,625.11		140,838.11		
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	317,015.11	175,625.11		140,838.11		
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								
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	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	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	5,200.00	5,200.00	284.91	5,200.00	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	77,500.00	0.00	(74,741.14)	50,000.00	50,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			82,700.00	5,200.00	(74,456.23)	55,200.00	50,000.00	961.5%
TOTAL, REVENUES			82,700.00	5,200.00	(74,456.23)	55,200.00		

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	12,900.00	12,900.00	0.00	12,900.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,900.00	12,900.00	0.00	12,900.00	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	33,840.00	84,032.00	64,342.10	84,032.00	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	62,000.00	75,698.00	111,773.39	160,485.00	(84,787.00)	-112.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,840.00	159,730.00	176,115.49	244,517.00	(84,787.00)	-53.1%
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			108,740.00	172,630.00	176,115.49	257,417.00		

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/CSSF		8912	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: General Fund/CSSF		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%
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	140,838.11
Total, Restricted Balance		140,838.11

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	31,559.00	17,726.82	63,118.00	31,559.00	100.0%
4) Other Local Revenue		8600-8799	0.00	6,539,065.00	4,269,775.71	13,079,051.00	6,539,986.00	100.0%
5) TOTAL, REVENUES			0.00	6,570,624.00	4,287,502.53	13,142,169.00		
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	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	7,264,158.00	5,043,504.84	7,694,168.00	(430,010.00)	-5.9%
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	7,264,158.00	5,043,504.84	7,694,168.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(693,534.00)	(756,002.31)	5,448,001.00		
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	66,770.84	66,772.00	66,772.00	New
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	66,770.84	66,772.00		

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	(693,534.00)	(689,231.47)	5,514,773.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,741,289.33	5,741,289.33		5,741,289.33	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)			5,741,289.33	5,741,289.33		5,741,289.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,741,289.33	5,741,289.33		5,741,289.33		
2) Ending Balance, June 30 (E + F1e)			5,741,289.33	5,047,755.33		11,256,062.33		
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	5,741,289.33	5,047,755.33		11,256,062.33		
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								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	31,559.00	17,726.82	63,118.00	31,559.00	100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	31,559.00	17,726.82	63,118.00	31,559.00	100.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	6,185,221.00	3,945,850.73	12,370,442.00	6,185,221.00	100.0%
Unsecured Roll		8612	0.00	249,844.00	266,884.99	499,688.00	249,844.00	100.0%
Prior Years' Taxes		8613	0.00	0.00	(7,793.38)	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	85,000.00	61,365.79	170,921.00	85,921.00	101.1%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	19,000.00	3,467.58	38,000.00	19,000.00	100.0%
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			0.00	6,539,065.00	4,269,775.71	13,079,051.00	6,539,986.00	100.0%
TOTAL, REVENUES			0.00	6,570,624.00	4,287,502.53	13,142,169.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	3,230,968.00	180,000.00	3,050,967.00	180,001.00	5.6%
Bond Interest and Other Service Charges		7434	0.00	4,033,190.00	4,863,504.84	4,643,201.00	(610,011.00)	-15.1%
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	7,264,158.00	5,043,504.84	7,694,168.00	(430,010.00)	-5.9%
TOTAL, EXPENDITURES			0.00	7,264,158.00	5,043,504.84	7,694,168.00		

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: General Fund		7614	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%
All Other Financing Sources		8979	0.00	0.00	66,770.84	66,772.00	66,772.00	New
(c) TOTAL, SOURCES			0.00	0.00	66,770.84	66,772.00	66,772.00	New
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	66,770.84	66,772.00		

Resource	Description	2012/13
		Projected Year Totals
9010	Other Restricted Local	11,256,062.33
Total, Restricted Balance		11,256,062.33

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	1,142.00	580.82	2,284.00	1,142.00	100.0%
4) Other Local Revenue		8600-8799	0.00	262,485.00	146,393.19	528,847.00	266,362.00	101.5%
5) TOTAL, REVENUES			0.00	263,627.00	146,974.01	531,131.00		
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	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	223,770.00	319,370.00	429,370.00	(205,600.00)	-91.9%
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	223,770.00	319,370.00	429,370.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	39,857.00	(172,395.99)	101,761.00		
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	39,857.00	(172,395.99)	101,761.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	353,637.27	353,637.27		353,637.27	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)			353,637.27	353,637.27		353,637.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			353,637.27	353,637.27		353,637.27		
2) Ending Balance, June 30 (E + F1e)			353,637.27	393,494.27		455,398.27		
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	353,637.27	393,494.27		455,398.27		
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								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	1,142.00	580.82	2,284.00	1,142.00	100.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	1,142.00	580.82	2,284.00	1,142.00	100.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	0.00	244,596.00	129,390.82	489,192.00	244,596.00	100.0%
Unsecured Roll		8612	0.00	12,989.00	12,858.92	25,978.00	12,989.00	100.0%
Prior Years' Taxes		8613	0.00	0.00	69.52	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	3,876.75	3,877.00	3,877.00	New
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8660	0.00	4,900.00	197.18	9,800.00	4,900.00	100.0%
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			0.00	262,485.00	146,393.19	528,847.00	266,362.00	101.5%
TOTAL, REVENUES			0.00	263,627.00	146,974.01	531,131.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	210,000.00	0.00	110,000.00	100,000.00	47.6%
Bond Interest and Other Service Charges		7434	0.00	13,770.00	319,370.00	319,370.00	(305,600.00)	-2219.3%
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	223,770.00	319,370.00	429,370.00	(205,600.00)	-91.9%
TOTAL, EXPENDITURES			0.00	223,770.00	319,370.00	429,370.00		

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								
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%
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	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
9010	Other Restricted Local	455,398.27
Total, Restricted Balance		455,398.27

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	0.00	0.00	799.65	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	799.65	0.00		
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	0.00	0.00	(113,822.00)	0.00	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			0.00	0.00	(113,822.00)	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	114,621.65	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 NET POSITION (C + D4)			0.00	0.00	114,621.65	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	462,653.78	462,653.78		462,653.78	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)			462,653.78	462,653.78		462,653.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			462,653.78	462,653.78		462,653.78		
2) Ending Net Position, June 30 (E + F1e)			462,653.78	462,653.78		462,653.78		
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	462,653.78	462,653.78		462,653.78		

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	799.65	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	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	0.00	799.65	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	799.65	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)
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	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 - 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	(113,822.00)	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			0.00	0.00	(113,822.00)	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)
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			0.00	0.00	(113,822.00)	0.00		
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

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	4,193.14	4,076.75	4,274.53	4,274.53	197.78	5%
2. Special Education	243.36	244.49	198.40	198.40	(46.09)	-19%
HIGH SCHOOL						
3. General Education	8,609.50	8,921.77	8,877.78	8,877.78	(43.99)	0%
4. Special Education	229.21	251.06	225.05	225.05	(26.01)	-10%
COUNTY SUPPLEMENT						
5. County Community Schools	3.53	3.53	1.08	1.08	(2.45)	-69%
6. Special Education	48.82	79.98	57.80	57.80	(22.18)	-28%
7. TOTAL, K-12 ADA	13,327.56	13,577.58	13,634.64	13,634.64	57.06	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)	13,327.56	13,577.58	13,634.64	13,634.64	57.06	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	1,231.21	1,231.21	1,283.00	1,283.00	51.79	4%
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)	1,231.21	1,231.21	1,283.00	1,283.00	51.79	4%
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.

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,547,654.00	15,721,666.00	10,346,092.00	3,538,695.00	3,074,540.00	7,001,369.00	28,425,247.00	24,117,755.00
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									591,215.00
Property Taxes	8020-8079					6,918,864.00	12,391,527.00	30,213,457.00	3,179,653.00	55,000.00
Miscellaneous Funds	8080-8099								0.00	0.00
Federal Revenue	8100-8299			44,474.00	452,910.00		72,968.00	1,015,911.00	1,678,960.00	1,678,960.00
Other State Revenue	8300-8599		71,951.00	468,807.00	915,495.00	2,404,178.00	1,439,015.00	686,794.00	1,254,677.00	1,254,677.00
Other Local Revenue	8600-8799		252,746.00	472,259.00	239,409.00	304,592.00	361,053.00	1,375,202.00	757,814.00	706,626.00
Interfund Transfers In	8910-8929				100,000.00				110,887.00	0.00
All Other Financing Sources	8930-8979		14,000,000.00		0.00					
TOTAL RECEIPTS			14,324,697.00	985,540.00	1,707,814.00	9,627,634.00	14,264,563.00	33,291,364.00	6,981,991.00	4,286,478.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		870,367.00	800,635.00	5,201,879.00	5,303,042.00	5,484,602.00	5,708,153.00	5,526,222.00	5,627,393.00
Classified Salaries	2000-2999		952,249.00	1,027,153.00	1,757,996.00	1,828,267.00	1,903,229.00	2,121,791.00	1,737,076.00	1,861,443.00
Employee Benefits	3000-3999		344,266.00	348,253.00	1,778,793.00	1,840,641.00	1,798,822.00	1,937,228.00	1,873,891.00	1,942,597.00
Books and Supplies	4000-4999		30,909.00	341,400.00	302,157.00	359,103.00	214,320.00	357,772.00	303,109.00	603,402.00
Services	5000-5999		1,509,615.00	1,670,587.00	814,210.00	700,139.00	1,068,438.00	1,255,147.00	961,777.00	1,512,996.00
Capital Outlay	6000-6599		10,075.00	0.00	78,394.00	26,871.00	1,662.00	5,489.00	59,775.00	18,378.00
Other Outgo	7000-7499		0.00	0.00	1,725.00	0.00			0.00	0.00
Interfund Transfers Out	7600-7629		0.00	0.00	45,435.00		106,234.00		210,887.00	
All Other Financing Uses	7630-7699		316,999.00	912,847.00	1,721,616.00	672,921.00	481,042.00	503,661.00	503,661.00	4,003,661.00
TOTAL DISBURSEMENTS			4,034,480.00	5,100,875.00	11,702,205.00	10,730,984.00	11,058,349.00	11,889,241.00	11,176,398.00	15,569,870.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		3,974,899.00	1,669,533.00	3,186,994.00	639,195.00	815,780.00	249,962.00	0.00	701,042.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	3,974,899.00	1,669,533.00	3,186,994.00	639,195.00	815,780.00	249,962.00	0.00	701,042.00
Liabilities										
Accounts Payable	9500-9599		1,091,104.00	2,929,772.00		0.00	95,165.00	228,207.00	113,085.00	0.00
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	1,091,104.00	2,929,772.00	0.00	0.00	95,165.00	228,207.00	113,085.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	2,883,795.00	(1,260,239.00)	3,186,994.00	639,195.00	720,615.00	21,755.00	(113,085.00)	701,042.00
E. NET INCREASE/DECREASE (B - C + D)			13,174,012.00	(5,375,574.00)	(6,807,397.00)	(464,155.00)	3,926,829.00	21,423,878.00	(4,307,492.00)	(10,582,350.00)
F. ENDING CASH (A + E)			15,721,666.00	10,346,092.00	3,538,695.00	3,074,540.00	7,001,369.00	28,425,247.00	24,117,755.00	13,535,405.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		13,535,405.00	1,248,420.00	22,401,643.00	10,473,935.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	591,215.00	591,215.00	591,215.00	3,388,201.70			5,753,061.70	3,388,201.70
Property Taxes	8020-8079		33,000,000.00	185,000.00	952,501.00			86,896,002.00	86,896,002.00
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299	765,526.00	765,526.00	765,526.00	765,526.00			8,006,287.00	8,006,287.00
Other State Revenue	8300-8599	1,852,217.00	1,852,217.00	1,852,217.00	1,852,218.00			15,904,463.00	15,904,463.00
Other Local Revenue	8600-8799	706,626.00	706,626.00	706,626.00	706,624.00			7,296,203.00	7,296,203.00
Interfund Transfers In	8910-8929							210,887.00	210,887.00
All Other Financing Sources	8930-8979				605,742.00			14,605,742.00	14,605,742.00
TOTAL RECEIPTS		3,915,584.00	36,915,584.00	4,100,584.00	8,270,812.70	0.00	0.00	138,672,645.70	136,307,785.70
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,627,393.00	5,627,393.00	5,627,393.00	5,627,392.00			57,031,864.00	57,031,864.00
Classified Salaries	2000-2999	1,861,443.00	1,861,443.00	1,861,443.00	1,861,441.00			20,634,974.00	20,634,974.00
Employee Benefits	3000-3999	1,942,597.00	1,942,597.00	1,942,597.00	1,942,599.00			19,634,881.00	19,634,881.00
Books and Supplies	4000-4999	603,402.00	603,402.00	603,402.00	603,403.00			4,925,781.00	4,925,781.00
Services	5000-5999	1,757,985.00	1,757,985.00	1,757,985.00	1,757,985.00			16,524,849.00	16,524,849.00
Capital Outlay	6000-6599	18,378.00	18,378.00	18,378.00	18,376.00			274,154.00	274,154.00
Other Outgo	7000-7499	10,962.00	10,958.00	0.00	10,151.00			33,796.00	33,796.00
Interfund Transfers Out	7600-7629				378,117.00			740,673.00	740,673.00
All Other Financing Uses	7630-7699	4,380,409.00	3,940,205.00	4,217,094.00	780,018.00			22,434,134.00	22,434,134.00
TOTAL DISBURSEMENTS		16,202,569.00	15,762,361.00	16,028,292.00	12,979,482.00	0.00	0.00	142,235,106.00	142,235,106.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							11,237,405.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	11,237,405.00	
Liabilities									
Accounts Payable	9500-9599							4,457,333.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	4,457,333.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	6,780,072.00	
E. NET INCREASE/DECREASE (B - C + D)		(12,286,985.00)	21,153,223.00	(11,927,708.00)	(4,708,669.30)	0.00	0.00	3,217,611.70	(5,927,320.30)
F. ENDING CASH (A + E)		1,248,420.00	22,401,643.00	10,473,935.00	5,765,265.70				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,765,265.70	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS										
<u>Assets</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		5,765,265.70	5,765,265.70	5,765,265.70	5,765,265.70				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								5,765,265.70	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,030,653.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 93,324,367.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.32%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. 0.00
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,311,949.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	947,284.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	37,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	576,177.06
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	1,123.20
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	6,873,533.26
9. Carry-Forward Adjustment (Part IV, Line F)	6,873,533.26
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	13,747,066.52

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	70,395,986.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	15,905,936.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	9,966,838.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,353,482.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,560,835.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	969,087.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	21,718.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	384,152.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,761,254.94
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	24,876.80
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,958,701.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,117,680.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	123,420,546.74

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18) 5.57%

D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18) 11.14%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>6,873,533.26</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>0.00</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (0%) times Part III, Line B18); zero if negative	<u>6,873,533.26</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (0%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>6,873,533.26</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>6,873,533.26</u>

Approved indirect cost rate: 0.00%
Highest rate used in any program: 6.00%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,492,202.00	141,005.00	5.66%
01	3410	290,340.00	17,014.00	5.86%
01	3550	77,953.00	4,108.00	5.27%
01	4035	527,434.00	29,889.00	5.67%
01	4201	78,591.00	4,432.00	5.64%
01	4203	649,403.00	13,209.00	2.03%
01	5810	401,464.00	2,677.00	0.67%
01	6010	787,908.00	44,896.00	5.70%
01	7090	565,752.00	2,922.00	0.52%
01	7091	1,717,017.00	67,064.00	3.91%
01	7220	165,516.00	7,976.00	4.82%
01	7230	889,418.00	52,095.00	5.86%
01	7240	1,337,466.00	79,841.00	5.97%
01	7400	284,585.00	16,051.00	5.64%
01	9010	3,656,408.00	69,758.00	1.91%
12	5025	796,720.00	46,608.00	5.85%
12	5210	216,795.00	12,705.00	5.86%
12	6105	2,422,087.00	145,230.00	6.00%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	82,352,238.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,783.95	1.43%	7,894.95	2.20%	8,068.64
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		85.75	4.16%	89.32	-4.00%	85.75
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		13,634.64	-0.29%	13,595.65	0.31%	13,637.35
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		107,300,526.41	1.17%	108,551,340.43	2.44%	111,204,270.47
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		15.95	138.18%	37.99	0.00%	37.99
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		107,300,542.36	1.17%	108,551,378.42	2.44%	111,204,308.46
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		83,402,565.57	1.17%	84,374,815.42	2.44%	86,436,884.88
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,791,718.00)	0.00%	(1,791,718.00)	0.00%	(1,791,718.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		741,391.00	0.00%	741,391.00	0.00%	741,391.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		82,352,238.57	1.18%	83,324,488.42	2.47%	85,386,557.88
2. Federal Revenues	8100-8299	2,739.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,757,112.00	0.00%	10,757,112.00	7.44%	11,557,112.00
4. Other Local Revenues	8600-8799	4,350,349.00	29.24%	5,622,219.00	0.54%	5,652,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	210,887.00	-52.58%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,714,993.00)	2.00%	(18,069,292.86)	2.00%	(18,430,678.72)
6. Total (Sum lines A1l thru A5)		79,958,332.57	2.22%	81,734,526.56	3.10%	84,265,291.16
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,618,719.00		46,559,869.79
b. Step & Column Adjustment				669,280.79		680,820.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,271,870.00		1,944,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,618,719.00	4.35%	46,559,869.79	5.64%	49,184,689.79
2. Classified Salaries						
a. Base Salaries				11,520,689.00		11,693,499.00
b. Step & Column Adjustment				172,810.00		175,402.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,520,689.00	1.50%	11,693,499.00	1.50%	11,868,901.00
3. Employee Benefits	3000-3999	13,704,906.00	1.00%	13,841,955.06	5.00%	14,534,052.81
4. Books and Supplies	4000-4999	2,310,353.00	0.00%	2,310,353.00	0.00%	2,310,353.00
5. Services and Other Operating Expenditures	5000-5999	8,873,189.00	-4.51%	8,473,189.00	0.00%	8,473,189.00
6. Capital Outlay	6000-6999	195,635.00	0.00%	195,635.00	0.00%	195,635.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,158,679.00)	0.00%	(1,158,679.00)	0.00%	(1,158,679.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	740,673.00	-52.75%	350,000.00	-21.42%	275,017.00
b. Other Uses	7630-7699	94,406.00	0.53%	94,906.00	0.00%	94,906.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		80,899,891.00	1.81%	82,360,727.85	4.15%	85,778,064.60
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(941,558.43)		(626,201.29)		(1,512,773.44)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		7,256,984.01		6,315,425.58		5,689,224.29
2. Ending Fund Balance (Sum lines C and D1)		6,315,425.58		5,689,224.29		4,176,450.85
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	6,315,425.01		5,689,224.29		4,176,450.85
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,315,425.01		5,689,224.29		4,176,450.85

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,315,425.01		5,689,224.29		4,176,450.85
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,315,425.01		5,689,224.29		4,176,450.85
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The 2013-14 and 2014-15 projections are based on the traditional revenue limit calculation for district revenues and does not include any calculations related to the proposed Local Control Funding Formula. The Dartboard from School Services of California is used as a source for revenue limit cola and deficits. Local revenues will increase due to the expiration of the old parcel taxes and the onset of the new, higher parcel taxes in 2013-14 and 2014-15. The net increase in expenditures related to the new, higher parcel taxes are included in the adjustment line for certificated salaries in 2013-14. Step and column increases for salaries are projected at 1 1/2 percent of salaries each year. Employee benefites are projected to increase 1 percent in 2013-14 and 5% in 2014-15 due to the effects of the Healthcare Reform Act from the Federal Government. The adjustment in certificated salaries for 2014-15 is due to the sunseting of class size reduction requirement waiver after the 2013-14 which will result in increased salary costs due to additional classes needed to maintain smaller class sizes.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	3,259,200.00	1.65%	3,312,976.80	2.20%	3,385,862.29
2. Federal Revenues	8100-8299	8,003,548.00	-10.00%	7,203,193.20	0.00%	7,203,193.20
3. Other State Revenues	8300-8599	5,147,351.00	-10.00%	4,632,615.90	-6.13%	4,348,815.90
4. Other Local Revenues	8600-8799	2,945,854.00	-15.13%	2,500,000.00	0.00%	2,500,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	17,714,993.00	2.00%	18,069,292.86	2.00%	18,430,678.72
6. Total (Sum lines A1 thru A5)		37,070,946.00	-3.65%	35,718,078.76	0.42%	35,868,550.11
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,412,965.00		12,599,159.48
b. Step & Column Adjustment				186,194.48		188,987.39
c. Cost-of-Living Adjustment						
d. Other Adjustments						(283,800.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,412,965.00	1.50%	12,599,159.48	-0.75%	12,504,346.87
2. Classified Salaries						
a. Base Salaries				9,114,285.00		8,325,989.35
b. Step & Column Adjustment				136,814.28		138,766.49
c. Cost-of-Living Adjustment						
d. Other Adjustments				(925,109.93)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,114,285.00	-8.65%	8,325,989.35	1.67%	8,464,755.84
3. Employee Benefits	3000-3999	5,929,975.00	1.00%	5,989,274.75	5.00%	6,288,738.49
4. Books and Supplies	4000-4999	2,615,428.00	-53.06%	1,227,762.84	0.00%	1,227,762.84
5. Services and Other Operating Expenditures	5000-5999	7,651,660.00	-5.13%	7,259,031.59	-6.87%	6,760,120.07
6. Capital Outlay	6000-6999	78,519.00	-22.11%	61,160.00	-100.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,796.00	0.00%	33,796.00	0.00%	33,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	552,937.00	6.53%	589,030.00	0.00%	589,030.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,389,565.00	-6.00%	36,085,204.01	-0.60%	35,868,550.11
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,318,619.00)		(367,125.25)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,685,744.25		367,125.25		0.00
2. Ending Fund Balance (Sum lines C and D1)		367,125.25		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	367,127.35				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(2.10)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		367,125.25		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The multi-year projections for restricted funds were developed using the most of the same assumptions as the unrestricted. One significant change that we have estimated is for the result of the pending federal sequestration of revenues. Restricted revenues have been reduced by 10% in 2013-14 from 2014 due to this sequestration and restricted local revenues have been decreased 15% due to the unknown nature of local donations from one year to the next. The adjustment that has been made to certificated salaries is in 2014-15 for the expiration of the QIA program that will result in \$283,800 less funding and the same amount in reduced costs.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	85,611,438.00	1.20%	86,637,465.22	2.46%	88,772,420.17
2. Federal Revenues	8100-8299	8,006,287.00	-10.03%	7,203,193.20	0.00%	7,203,193.20
3. Other State Revenues	8300-8599	15,904,463.00	-3.24%	15,389,727.90	3.35%	15,905,927.90
4. Other Local Revenues	8600-8799	7,296,203.00	11.32%	8,122,219.00	0.37%	8,152,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	210,887.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		117,029,278.57	0.36%	117,452,605.32	2.28%	120,133,841.27
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				57,031,684.00		59,159,029.27
b. Step & Column Adjustment				855,475.27		869,807.39
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,271,870.00		1,660,200.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	57,031,684.00	3.73%	59,159,029.27	4.28%	61,689,036.66
2. Classified Salaries						
a. Base Salaries				20,634,974.00		20,019,488.35
b. Step & Column Adjustment				309,624.28		314,168.49
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(925,109.93)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	20,634,974.00	-2.98%	20,019,488.35	1.57%	20,333,656.84
3. Employee Benefits	3000-3999	19,634,881.00	1.00%	19,831,229.81	5.00%	20,822,791.30
4. Books and Supplies	4000-4999	4,925,781.00	-28.17%	3,538,115.84	0.00%	3,538,115.84
5. Services and Other Operating Expenditures	5000-5999	16,524,849.00	-4.80%	15,732,220.59	-3.17%	15,233,309.07
6. Capital Outlay	6000-6999	274,154.00	-6.33%	256,795.00	-23.82%	195,635.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,796.00	0.00%	33,796.00	0.00%	33,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(605,742.00)	-5.96%	(569,649.00)	0.00%	(569,649.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	740,673.00	0.00%	350,000.00	0.00%	275,017.00
b. Other Uses	7630-7699	94,406.00	0.53%	94,906.00	0.00%	94,906.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		119,289,456.00	-0.71%	118,445,931.86	2.70%	121,646,614.71
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,260,177.43)		(993,326.54)		(1,512,773.44)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,942,728.26		6,682,550.83		5,689,224.29
2. Ending Fund Balance (Sum lines C and D1)		6,682,550.83		5,689,224.29		4,176,450.85
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	367,127.35		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	6,315,422.91		5,689,224.29		4,176,450.85
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		6,682,550.26		5,689,224.29		4,176,450.85

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	6,315,425.01		5,689,224.29		4,176,450.85
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(2.10)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,315,422.91		5,689,224.29		4,176,450.85
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.29%		4.80%		3.43%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		13,575.76		13,595.65		13,637.35
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		119,289,456.00		118,445,931.86		121,646,614.71
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		119,289,456.00		118,445,931.86		121,646,614.71
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,578,683.68		3,553,377.96		3,649,398.44
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,578,683.68		3,553,377.96		3,649,398.44
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	121,266,185.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	10,834,544.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,555,162.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	274,036.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	740,673.00
6. All Other Financing Uses	All	9100 9200	7699 7651	94,406.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	224,438.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				2,888,715.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		133,945.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				107,676,871.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				107,676,871.00

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23 and 25)*		14,858.76
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		14,858.76
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		14,858.76
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,246.69
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	106,623,385.18	6,813.62
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	106,623,385.18	6,813.62
B. Required effort (Line A.2 times 90%)	95,961,046.66	6,132.26
C. Current year expenditures (Line I.G and Line II.F)	107,676,871.00	7,246.69
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

*Interim Periods - Annual ADA not available from Form AI. For your convenience, Projected Year Totals Estimated P-2 ADA is extracted. Manual adjustment may be required to reflect estimated Annual ADA.

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive)

Education Jobs Fund Expenditures (Resource 3205)	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Expenditures available to apply to deficiency:				
1. All Resource 3205 Expenditures	All	All	1000-7999	0.00
2. Less state and local expenditures not allowed for MOE:				
a. Community Services	All	5000-5999	1000-7999 except 3801-3802	0.00
b. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	0.00
c. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
d. Other Transfers Out	All	9200	7200-7299	0.00
e. Interfund Transfers Out	All	9300	7600-7629	0.00
f. All Other Financing Uses	All	9100 9200	7699 7651	0.00
g. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
h. PERS Reduction	All	All	3801-3802	0.00
i. Supplemental expenditures made as a result of a Presidentially declared disaster.	Manually entered. Must not include expenditures previously included.			
j. Total state and local expenditures not allowed for MOE calculation (Sum lines A2a through A2i)				0.00
3. Plus additional MOE expenditures:	Manually entered. Must not include expenditures previously included.			
a. Expenditures to cover deficits for student body activities				
4. Total Education Jobs Fund expenditures available to apply to deficiency (Line IV.A1 minus Line IV.A2j plus Line IV.A3a)				0.00

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	107,676,871.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,246.69
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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	7,591.20	7,571.95	7,571.95
2. Inflation Increase	0041	245.95	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,837.15	7,783.95	7,783.95
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,837.15	7,783.95	7,783.95
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	85.75	85.75	85.75
c. Revenue Limit ADA	0033	13,327.56	13,577.58	13,634.64
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	105,592,925.12	106,851,481.33	107,300,526.41
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	43.00	53.33	15.95
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	105,592,968.12	106,851,534.66	107,300,542.36
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	82,075,302.26	83,053,560.86	83,402,565.57
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	970,228.00	981,868.00	945,962.00
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	332,713.00	251,830.00	255,341.00
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)	- - -	637,515.00	730,038.00	690,621.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	82,712,817.26	83,783,598.86	84,093,186.57

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	81,993,801.00	82,569,669.00	82,659,669.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	728,452.00	4,326,333.00	4,236,333.00
28. Less: Charter Schools In-lieu Taxes	0595	5,802,666.00	6,295,708.00	6,365,527.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	76,919,587.00	80,600,294.00	80,530,475.00
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	5,793,230.26	3,183,304.86	3,562,711.57
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	224,596.00	189,810.00	174,527.00
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	- - -	(5,568,634.26)	0.00	(30,044.00)
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(5,793,230.26)	(189,810.00)	(204,571.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	0.00	2,993,494.86	3,358,140.57
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	741,441.00	741,441.00	741,441.00
44. California High School Exit Exam	9002	17,304.00	17,304.00	17,304.00
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

Second Interim
2012-13 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(247,500.00)	0.00	(605,742.00)				
Other Sources/Uses Detail					210,887.00	740,673.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	401,199.00	0.00				
Other Sources/Uses Detail					22,017.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	204,543.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	247,500.00	0.00	0.00	0.00				
Other Sources/Uses Detail					256,100.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					251,669.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Second Interim
2012-13 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	247,500.00	(247,500.00)	605,742.00	(605,742.00)	740,673.00	740,673.00		

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	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	13,577.58	13,634.64	0.4%	Met
1st Subsequent Year (2013-14)	13,577.58	13,595.65	0.1%	Met
2nd Subsequent Year (2014-15)	13,499.85	13,637.35	1.0%	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)	14,223	14,201	-0.2%	Met
1st Subsequent Year (2013-14)	14,216	14,201	-0.1%	Met
2nd Subsequent Year (2014-15)	14,159	14,201	0.3%	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)	0	14,355	0.0%
Second Prior Year (2010-11)	0	14,071	0.0%
First Prior Year (2011-12)	13,224	14,044	94.2%
Historical Average Ratio:			31.4%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			31.9%

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)	13,576	14,201	95.6%	Not Met
1st Subsequent Year (2013-14)	13,596	14,201	95.7%	Not Met
2nd Subsequent Year (2014-15)	13,637	14,201	96.0%	Not 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 NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The District's ratio of ADA to enrollment is about 94%. Due to the district unification the state has not hard coded the District's P-2 ADA in prior years. Current year ADA is estimated from P-1 and has come a bit in higher then expected as a percentage of enrollment.

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 (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2012-13)	89,889,497.00	90,254,142.00	0.4%	Met
1st Subsequent Year (2013-14)	92,082,296.00	91,276,401.00	-0.9%	Met
2nd Subsequent Year (2014-15)	93,625,948.00	93,848,267.00	0.2%	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)	0.00		0.0%
Second Prior Year (2010-11)	0.00		0.0%
First Prior Year (2011-12)	70,835,072.36	77,861,778.05	91.0%
	Historical Average Ratio:		30.3%

	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):	27.3% to 33.3%	27.3% to 33.3%	27.3% to 33.3%

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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	69,844,314.00	80,064,812.00	87.2%	Not Met
1st Subsequent Year (2013-14)	72,095,323.85	81,915,821.85	88.0%	Not Met
2nd Subsequent Year (2014-15)	75,587,643.60	85,408,141.60	88.5%	Not 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 NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

The additional salary costs in the current year are due to the return of furlough days to all employees as the result of Proposition 30 passing. Increases in salaries in future years are the result of additional teachers needed to maintain compliance with the class size reduction requirements that will be sunseting in 2013-14.

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)	7,970,200.00	8,006,287.00	0.5%	No
1st Subsequent Year (2013-14)	7,316,643.60	7,203,193.20	-1.6%	No
2nd Subsequent Year (2014-15)	7,243,477.16	7,203,193.20	-0.6%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	15,616,576.00	15,904,463.00	1.8%	No
1st Subsequent Year (2013-14)	16,416,576.00	15,389,727.90	-6.3%	Yes
2nd Subsequent Year (2014-15)	15,955,410.24	15,905,927.90	-0.3%	No

Explanation:
(required if Yes)

The reduction of state revenue in the first subsequent year is due to the original estimate that additional CSR revenues would be coming in 2013-14 due to the sunseting of the requirement waiver when the increase will come in 2014-15 so we moved therevenue from 2013-14 and put it in 2014-15. The increase is also due to additional mandated cost reimbursements

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	6,925,678.00	7,296,203.00	5.4%	Yes
1st Subsequent Year (2013-14)	8,261,996.00	8,122,219.00	-1.7%	No
2nd Subsequent Year (2014-15)	8,235,899.04	8,152,300.00	-1.0%	No

Explanation:
(required if Yes)

martha

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	4,992,503.00	4,925,781.00	-1.3%	No
1st Subsequent Year (2013-14)	2,461,816.37	3,538,115.84	43.7%	Yes
2nd Subsequent Year (2014-15)	1,760,507.44	3,538,115.84	101.0%	Yes

Explanation:
(required if Yes)

At first interim, significant cuts were made to Books and Supplies in order to maintain the required 3% reserve. With the passage of Proposition 30 many of those cuts were restored in the current and future years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	16,162,263.00	16,524,849.00	2.2%	No
1st Subsequent Year (2013-14)	16,812,403.00	15,732,220.59	-6.4%	Yes
2nd Subsequent Year (2014-15)	16,812,403.00	15,233,309.07	-9.4%	Yes

Explanation:
(required if Yes)

Projected costs in services in future years are due in part to the potential sequestration of federal and state revenues as well as projections of decreased contract expenditures.

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)	30,512,454.00	31,206,953.00	2.3%	Met
1st Subsequent Year (2013-14)	31,995,215.60	30,715,140.10	-4.0%	Met
2nd Subsequent Year (2014-15)	31,434,786.44	31,261,421.10	-0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	21,154,766.00	21,450,630.00	1.4%	Met
1st Subsequent Year (2013-14)	19,274,219.37	19,270,336.43	0.0%	Met
2nd Subsequent Year (2014-15)	18,572,910.44	18,771,424.91	1.1%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

Other State Revenue
(linked from 6A
if NOT met)

Explanation:

Other Local Revenue
(linked from 6A
if NOT met)

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

Explanation:

Books and Supplies
(linked from 6A
if NOT met)

Explanation:

Services and Other Exps
(linked from 6A
if NOT met)

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	1,094,235.48	2,213,585.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		2,213,585.00	

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)	5.3%	4.8%	3.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.8%	1.6%	1.1%

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			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2012-13)	(941,559.00)	80,899,891.00	1.2%	Met
1st Subsequent Year (2013-14)	(626,201.29)	82,360,727.85	0.8%	Met
2nd Subsequent Year (2014-15)	(1,512,773.44)	85,778,064.60	1.8%	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)

The increase in deficit spending in 2014-15 is due to the sunseting of class size reduction requirement waivers that will require additional certificated salary costs to comply with class size reduction requirements.

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 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2012-13)	6,682,550.26		Met
1st Subsequent Year (2013-14)	5,689,224.29		Met
2nd Subsequent Year (2014-15)	4,176,450.85		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)	3,400,405.70		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)	13,576	13,596	13,637
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):

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

No

- 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	0.00	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)	119,289,456.00	118,445,931.86	121,646,614.71
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	119,289,456.00	118,445,931.86	121,646,614.71
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,578,683.68	3,553,377.96	3,649,398.44
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)	3,578,683.68	3,553,377.96	3,649,398.44

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,315,425.01	5,689,224.29	4,176,450.85
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)	(2.10)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	6,315,422.91	5,689,224.29	4,176,450.85
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.29%	4.80%	3.43%
District's Reserve Standard (Section 10B, Line 7):	3,578,683.68	3,553,377.96	3,649,398.44
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)	(17,936,625.00)	(17,714,993.00)	-1.2%	(221,632.00)	Met
1st Subsequent Year (2013-14)	(18,295,357.50)	(18,069,292.86)	-1.2%	(226,064.64)	Met
2nd Subsequent Year (2014-15)	(18,661,264.65)	(18,430,678.72)	-1.2%	(230,585.93)	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	100,000.00	110,887.00	10.9%	10,887.00	Met
1st Subsequent Year (2013-14)	100,000.00	100,000.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	100,000.00	New	100,000.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	320,452.00	740,673.00	131.1%	420,221.00	Not Met
1st Subsequent Year (2013-14)	275,017.00	350,000.00	27.3%	74,983.00	Not Met
2nd Subsequent Year (2014-15)	275,017.00	350,000.00	27.3%	74,983.00	Not 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. MET - Projected contributions 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)

1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

Transfers in for the 2014-15 fiscal year now include a \$100,000 transfer from Child Development that was originally planned to be done in 2012-13.

- 1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

The amount of transfers increased due to the addition of a transfer at second interim out to establish a reserve for the maintenance of the turf fields at the high schools in all three years. In 2012-13 there was also a one time transfer due to the closing of a bank account and an additional transfer out between parcel tax funds.

- 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	30	Property Tax - Bond Interest & Redemption Fund	7XXX	148,647,965
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		General Fund		649,164

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

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				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments: 0 0 0 0

Has total annual payment increased over prior year (2011-12)? No No No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

--

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?

No

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
13,616,000.00	13,616,000.00
13,616,000.00	13,616,000.00
Actuarial	Actuarial
Nov 23, 2011	Nov 23, 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)

First Interim (Form 01CSI, Item S7A)	Second Interim
919,000.00	919,000.00
919,000.00	919,000.00
919,000.00	919,000.00

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

1,571,614.00	1,537,299.00
1,571,014.00	1,571,014.00
1,571,014.00	1,571,014.00

- 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)

1,093,000.00	1,093,000.00
1,093,000.00	1,093,000.00
1,093,000.00	1,093,000.00

- d. Number of retirees receiving OPEB benefits
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

420	420
420	420
420	420

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?

No

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	791,736.00	791,736.00
b. Unfunded liability for self-insurance programs	0.00	0.00

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	791,736.00	791,736.00
Current Year (2012-13)	791,736.00	791,736.00
1st Subsequent Year (2013-14)	791,736.00	791,736.00
2nd Subsequent Year (2014-15)	791,736.00	791,736.00

- b. Amount contributed (funded) 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
b. Amount contributed (funded) for self-insurance programs	791,736.00	791,736.00
Current Year (2012-13)	791,736.00	791,736.00
1st Subsequent Year (2013-14)	791,736.00	791,736.00
2nd Subsequent Year (2014-15)	791,736.00	791,736.00

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	676.3	625.0	615.0	615.0

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.

Yes

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	544.0	528.0	528.0	528.0

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)

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?

Yes

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	53.0	53.0	53.0	53.0

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.

No

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.

- 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.

- 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?

No

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

SACS2012ALL Financial Reporting Software - 2012.2.0
3/1/2013 2:40:38 PM

42-76786-0000000

Second Interim
2012-13 Projected Totals
Technical Review Checks

Santa Barbara Unified

Santa Barbara County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	6500	8311	-12,325.00

Explanation: Due to the moving to 60% pay as you go model with the SELPA the district owes the County Education Office \$12,325 which will be paid prior to year end.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.