



EAST SIDE UNION HIGH SCHOOL DISTRICT

2012 -13 FIRST INTERIM FINANCIAL REPORT

Prop 30 taxes passed: What's next?



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December 11, 2012



EAST SIDE UNION HIGH SCHOOL DISTRICT

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VISION:

We provide an educational experience that enables all students to reach their highest potential.

MISSION:

Our mission, in partnership with families and community, is to educate students and prepare them for the future in a safe and engaging environment.



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East Side Union High School District

2012-13 First Interim Report

Executive Summary

Introduction

The following Executive Overview is a summary of the financial data reported in the Standardized Account Code Structure (SACS) First Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

The next Board information session on the budget will be held in January 2013. At that time, the Governor's 2013-2014 budget proposals will be known. The next financial report will be the Second Interim Report for the period ending January 31, 2013, and will be presented at a March Board meeting.

State Budget Update

The First Interim report for 2012-13 reflects activity through October 31, 2012. On June 27, 2012, the Governor signed into law the 2012-13 State budget bill and a package of legislation needed to implement the budget and close a projected \$15.7 billion shortfall. A major aspect of the Governor's proposed 2012-13 Budget included temporary tax increases which were part of the Governor's ballot initiative, which he qualified for the November 2012 ballot. The temporary tax initiative designated as "Proposition 30" was designed to increase personal income tax rates on very-high-income Californians for seven years and boost the sales tax rate by one-quarter cent for four years. The revenues raised by the measure would be earmarked to provide additional funding for schools as well as help avoid deeper spending reductions. On November 6, 2012, the voters of California approved "Proposition 30" the temporary tax initiative. If the voters had rejected the Governor's initiative, \$6 billion in mid-year "trigger" cuts would have automatically taken effect on January 1, 2013.

In relation to Proposition 98 which provides the basis for education funding, it is projected to steadily increase on average by 3.9 % through 2017-18. The current Proposition 98 minimum guarantee level of \$53.6 billion was contingent upon voter approval of the Governor's ballot measure. In the current fiscal year, the Proposition 98 minimum guarantee has been increased to \$53.8 billion, which is \$193 million higher than the guarantee estimated at the time the budget was passed. The increase is primarily a result of revenue adjustments related to the passage of Proposition 39, which raised taxes on out-of-state corporations. Proposition 98 is projected to increase by \$4.2 billion in fiscal year 2013-14, \$2 billion from growth in the minimum funding guarantee, plus \$2.2 billion that is freed up from the one-time buy down of apportionment deferrals in 2012-13.

The Governor has revived an initiative around the weighted-student formula which he originally introduced as part of his 2012-13 Budget. He has recently convened several stakeholders meetings to solicit input on a weighted student formula to distribute funding among local education agencies (LEAs). According to School Services of California (SSCAL), the intent of the Governor's weighted student formula is to create a funding mechanism focused on the needs of students, that is equitable and easy to understand, and establishes a base grant for every pupil, adjusted by grade span. When fully implemented, the base grant is projected to be higher than the undeficitated revenue limit for all but a few districts and collapses all existing state categorical funding, with the exception of special education, into one flexible revenue stream for schools. According to education advocates, the Governor may feel compelled to act because TIER III flexibility is expected to go away after FY 2014-15. It is anticipated that the Governor will introduce some variation of a weighted student formula as part of his 2013-14 Budget.

Legislative Analyst's Outlook

The Legislative Analyst's Office (LAO) reported in their recent report titled *California's Fiscal Outlook* report which provides an update of the condition of the current year budget and forecast revenues and expenditures through 2017-18. For the current fiscal year, the LAO report projects that the minimum funding guarantee for the current year will increase by \$193 million. In 2013-14, the LAO projects \$4.2 billion in new revenue under Proposition 98. Beyond 2013-14, the LAO projects significant and growing operating surpluses, which could reach \$9 billion in 2017-18, provided the economy continues to expand and State spending is restrained.

For 2012-13, the budgeted reserve of \$948 million will be depleted, and the State is projected to end the year with a deficit of \$943 million. The shortfall is attributed to: (1) a shortfall in the estimated revenues from the dissolution of redevelopment agencies of \$1.8 billion, (2) additional program expenditures of \$0.9 billion, (3) a current year revenue shortfall of \$277 million and prior year shortfall of \$348 million, and (4) a positive adjustment of the 2010-11 fund balance of \$1.4 billion. For FY 2013-14, the LAO projects that expenditures will outpace revenues by \$936 million, resulting in a projected \$1.9 billion deficit by June 30, 2014. Beyond 2013-14, State revenue growth is expected to improve significantly, increasing at an average annual rate of 5.9% through 2017-18. Over the same period, expenditure demands are projected to increase at an average annual rate of 3.5%, assuming current laws remain unchanged. The LAO notes that the expenditure forecast does not include cost-of-living adjustments (COLA), which were repealed for most programs. The LAO projections result in the State moving from an operating deficit of \$936 million in 2013-14 to an operating surplus of \$1.4 billion in 2014-15. The operating surplus is projected to increase to over \$9 billion by 2017-18.

The LAO noted a number of assumptions and risks in their forecast relative to steady economic growth and rising stock prices. In addition, the forecast assumes that the Congress and the President will be able to resolve the impending "fiscal cliff" which if not implemented would provide for higher Federal taxes and spending reductions.

State Economy

According to the State Department of Finance (DOF) and most economists, the State's economy is on the upswing. The DOF's most recent *Finance Bulletin* noted that General Fund revenues came in \$208 million (3.5%) above forecasted estimates for October, bringing year-to-date revenues to \$24.058 billion, or just 0.7% under forecast. This is considerably better than where revenues were at this time last year, when the DOF reported year-to-date revenues lower by \$1.2 billion (5.1%) as compared to the 2011-12 Budget Act. Personal Income Tax (PIT) revenues came in strong in October, at 8.7% or \$314 million above estimates, pulling October revenues above forecast and counteracting October corporation tax revenues, which were 53.4% below estimates. Of the other major revenues, sales and use taxes came in 7.1% (\$123 million) higher in October, counteracting lower than expected revenues in August and September and bringing the year-to-date revenues just 0.1% below forecast. Corporation taxes continue to come in weaker than anticipated: in October, corporation taxes were \$149 million below forecast at \$130 million, with payments and prepayments coming in \$86 million below forecast and refunds going out \$62 million over the projected level of \$104 million. Year-to-date, corporation taxes are 18.7% below estimates. Real estate continues to be a bright spot in the California economy, with the median price of existing, single-family homes ticking up a notch from last month to \$345,000, which is nearly 20% higher than last year. Sales of these homes in September are essentially the same as last year, while inventories have fallen.

The Employment Development Department reported that California added 45,800 jobs in October, for a total gain of 574,900 jobs since the recovery began in February 2010. This compares to the loss of 1.3 million jobs during the recession. The State unemployment rate dropped slightly to 10.1% from 10.2% one month earlier. The U.S. unemployment rate for October was 7.9%. The greatest job gains in the State have come in the information sector, professional and business services, construction, and leisure and hospitality, with each expanding more than 4%. The government sector, on the other hand, posted the largest job decline, shedding almost 38,000 jobs over the past year, or a drop of 1.6%.

ESUHSD 2012-2013 Fiscal Overview

East Side Union High School District has weathered one of the greatest fiscal storms ever experienced in California in recent times. Unfortunately, no storm occurs without leaving an imprint of damage and loss. The State initiated revenue limit cuts beginning in FY 2008-09, which has resulted in loss revenues estimated at \$159 million through the current fiscal year 2012-13. For ESUHSD, this has resulted in the loss of hundreds of jobs in critical services, programmatic reductions, increased class sizes, and loss of wages. During this period, the District also implemented a number of costs saving measures which resulted in District expenditures being reduced for energy consumption and in loan repayment costs which has resulted in savings of \$2 million and \$900k, respectively. All of these actions have resulted in cumulative savings of almost \$51 million since fiscal year 2008-09. The District's Governing Board, management, staff and stakeholders have all worked effectively and collaboratively to manage the District's resources during this crisis.

The California Legislative Analyst Office recently reported as part of their California Fiscal Outlook report that California's fiscal outlook is back in the black and the fiscal crisis is effectively over. The report concludes that "the State's economic recovery, prior budget cuts, and the additional temporary taxes provided by Proposition 30 have combined to bring California to a promising moment: the possible end of a decade of acute state budget challenges." We believe this is really great news for California, however, we don't know what this will really mean for K-12 education and specifically ESUHSD. Will this mean that the current 22% deficit factor will finally go away or be reduced in the next year or in the next few years and will we finally receive a funded COLA? These are some of the questions that will hopefully be answered with the release of the Governor's budget in January. These factors can and will have an enormous impact on budgetary decision-making and actions for ESUHSD.

The District's First Interim budget reflects deficit spending of \$2.1 million which occurs when District expenses are projected to exceed revenues. This represents a decrease from the adopted budget by \$ 1.7 million. The decrease is mainly attributable to an increase in revenues totaling \$2.8 million. The revenues were primarily related to an increase in projected revenue limit, and other State revenues. In relation to expenditures, the District's expenses have increased by \$1.1 million. The increases are primarily attributable to adjustments to FTEs, salaries and benefits expenses, and in books and supplies and other contracted services related to the receipt of additional revenues.

For the fourth year in a row, the District's CBEDS enrollment has continued to decline as a result of outward migration and increased competition from charter schools. The District's CBEDS enrollment was 25,283 students in FY 2008-09, and has declined to 23,771 in the current budget year. This represents a decrease of 1,512 students since FY 2008-09 and 306 less than FY 2011-12. The adopted budget had projected an October CBEDS enrollment count of 23,672. The first interim report represents an increase of 99 students. The higher October enrollment count will subsequently result in a higher P-2 ADA, which provides the basis for determining the District's current year revenue limit. The projected P-2 ADA estimate for FY 2012-13 was 22,418 and has been updated to reflect a slight increase in budgeted CBEDS enrollment. The adjustment to P-2 represents an increase of 82 students or almost \$400,000 in additional revenue limit income. The District has contracted to have an up to date enrollment forecast performed and the results of the analysis will be provided in the early spring and will provide important information for enrollment planning.

District reserves are estimated to be \$36.9 million at fiscal year-end. The portion of District reserves designated to support District operations totals \$34.5 million which provides ongoing support in relation to further State reductions and in augmenting deficit spending in the current year and next two fiscal years.

Deficit Spending

The First Interim budget does reflect deficit spending in FY 12-13 totaling \$2.1 million, \$11.1 million in FY 13-14, and \$11.4 million in FY 14-15. The total amount of deficit spending projected over the forecast period totals \$24.6 million. For FY 2012-13 throughout the forecast period, the District is maintaining negotiated savings totaling \$7.9

million per year for furlough days and increased class sizes to address the cumulative loss of State revenues and ongoing deficit spending concerns. The District is fully aware of the perils of deficit spending, but given the fiscal crisis which recently occurred in California and throughout the nation, the District believes that it has taken great strides to address deficit spending.

Beginning in FY 2008-09, the District began cost reduction measures and have continued to reduce cost each year through the current FY 12-13. The District has worked collaboratively with its' unions and other stakeholders to utilize furlough days and increased class size as strategies to assist in mitigating deficit spending and reducing costs. In FY 2011-12, one of the District's major new cost reduction initiatives involved the introduction of an early retirement program. The early retirement program was highly successful with over 75 certificated staff opting to retire. The early retirement program is expected to generate over \$2 million in savings through FY 2014-15. The District feels that the early efforts to reduce expenditures have paid off in building a strong reserve and believes that this situation will be remedied once funded COLA is restored and deficit factors are eliminated.

Revenue Summary

Revenue Limit

Revenue Limit (RL) funding is based mainly upon student attendance. Revenue Limit funding is the dollar amount for each student that is in attendance on average during the course of the school or fiscal year and comprises a major component in determining the District's budget.

The District's Revenue Limit at first interim is \$139 million and this represents an increase of \$366,934 from the adopted budget. The increase is mainly attributable to a restatement of ADA loss to charter schools.

There have been no further changes or revisions to the Revenue Limit since budget adoption.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's projected Federal revenues have declined slightly by \$105,000 since First Interim. The decline is mainly attributable to changes and adjustment in Federal awards.

Other State/Other Local

Other State and Local revenues have increased by \$2.5 million since the budget was adopted. The increases are mainly attributable to additional revenues for mandated costs reimbursement, state lottery, school safety grants, and mental health revenue. All other adjustments are related to facilities income and site clearing account adjustments.

Contribution to Special Ed & Other Transfers

Contributions for Special Education expenses have increased by \$580,000 as a result of the State designating the District as being significantly disproportionate in relation to over identifying certain groups of students for special education services. The District has been required to allocate additional funding to address this issue.

Expenditure Summary

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the District.

There were significant changes in variances within the expenditure categories for certificated and classified salaries, and employee benefits during the reporting period ending October 31, 2012. There was a \$297,095 increase in

certificated salaries mainly attributable to an adjustment in budgeted FTEs for higher than anticipated enrollment. The increase in classified salaries totaling \$394,591 is mainly attributable to a recalculation of projected classified salary expenses through fiscal year end. Total employee benefit expenses are projected to decline by \$642,133 and is mostly a result of adjustments in projected benefits costs.

There were no other significant changes in the other expense categories.

Ending Balance Summary

At First Interim, the District projects an ending fund balance plus general reserve of approximately \$36,940,653 for FY 2012-13. This amount represents an increase of almost \$2.7 million since budget adoption. The increase is primarily related to an increase in projected general fund revenues and a higher beginning fund balance based on the District’s unaudited actuals. The State requires a district our size to maintain an ending reserve equal to three percent of total expenditures and other uses. In November 2011, the District’s Governing Board unanimously adopted a resolution to increase the District’s minimum fund balance for economic uncertainties from 3% to 6%. The increase in the District’s minimum reserve reinforces the Board’s commitment to being fiscally conservative during these uncertain times. In addition, the increased reserve provides the District with an added safety net in the event of an unforeseen fiscal event at the State or District level.

The District’s ending fund balance designations are as follows:

<u>Designations</u>	
Revolving Cash	\$ 2,500
Stores	\$ 177,138
Site Carryover	\$ 500,000
Economic Uncertainty 6% (Fund 17)	\$ 12,177,399
Legally Restricted (Categorical)	\$ 1,641,990
Undesignated Reserves - General	\$ 22,441,626
<u>Total Designations</u>	\$36,940,653

Reserve % - All Undesignated Reserves (Including Fund 17) total 17.3% of General Fund

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways. It is either recognized as deferred revenue, which means it is recognized as revenue once it is spent or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of October 31, the projected restricted general fund carry-over is \$1.641 million.

Child Nutrition Fund 61/Other Funds

At First Interim, the budget for the food service program (Fund 61) is projected to have a deficit of \$156,691 and an ending fund balance of \$386,846. This represents an increase in the projected deficit by \$147,138 since the budget was adopted. The District’s child nutrition and finance directors are working collaboratively to determine the specific cause for the increased deficit. The program is currently projecting to have less than anticipated revenues in other State and local revenues from meal reimbursement, vending and a la carte sales. The Director of Child Nutrition

Services noted that student participation is down slightly over the prior year and she is planning to review the situation in more detail to determine the reason. The Child Nutrition Director is reviewing and performing year over year comparisons to determine where the variances are and is planning to implement an action plan to address any issues. In FY 2011-12, the Board approved a \$500,000 allocation from the Measure G bond to replace old and outdated kitchen equipment at all District sites. At this time, several sites have received new equipment and all sites are expected to be complete by the fiscal year end.

There have been no notable changes in other District funds and programs at First Interim.

Multi-year Financial Projection

The 2012-13 Multi-Year Financial Projection (MYFP) at First Interim reflects that the District is able to maintain a 6% district mandated reserve in 2012-13 through FY 2014-15. The multi-year projections are based on assumptions listed in this report and include current negotiated settlements, health and benefit increases, and a continuation of furlough days and class size increases through FY 2014-15. Salary increases, as well as any other increased expenditures, would have an impact on the ending fund balance. The multi-year financial projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step-and-column adjustments, utilities and other ongoing expenditures such as encroachment from special education. The District is planning to continue expenditure reductions and related cost savings throughout the multi-year period until the Governor’s 2013-14 budget is introduced.

The Multi-Year Budget is summarized as follows:

Multi-year Financial Projection Summary For the General Fund:

Components	Base Year FY 2012-13	FY 2013-14	FY 2014-15
Revenues	\$ 197.7 mil.	\$ 191.9 mil.	\$ 197 mil.
Expenses	\$ 199.8 mil.	\$ 203.1 mil.	\$ 208 mil.
Excess (Deficit)	(\$ 2.1 mil.)	(\$ 11.1 mil.)	(\$ 11.4 mil.)
Net Increase (Decrease)	(\$ 2.1 mil.)	(\$ 11.1 mil.)	(\$ 11.4 mil.)
Beginning Balance	\$ 27.4 mil.	\$ 24.5 mil.	\$ 13.2 mil.
Ending Balance plus General Reserve	\$ 36.9 mil.	\$ 25.7 mil.	\$ 14.3 mil.
Stores & Revolving Cash	\$ 179k	\$ 179k	\$ 209k
General Reserve (F/17)	\$ 12.1 mil.	\$ 12.3 mil.	\$ 12.4 mil.
Legally Restricted - Categorical	\$ 1.6 mil.	\$ 1.1 mil.	\$ 466k
Undesignated Reserve - General	\$ 22.9 mil.	\$ 12.2 mil.	\$ 1.23 mil.

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending October 31, 2012. This certification reflects the fact that in spite of historic State budget shortfalls in funding and reductions in COLA, the District will end this year and the next two years with a positive ending fund balance. As the District awaits the outcome regarding the Governor’s 2013-14 Budget, the District will continue to be vigilant in managing its fiscal resources. The District is projecting 17.3% undesignated ending fund balance reserves by the end of the fiscal year which will be critical over the next few years as deficit spending continues. The District’s reserves

are critical in providing a safety net during these uncertain economic times, however, current projections indicate that District reserves will be totally eroded by FY 2015-16 unless spending is curtailed or new revenues materialize.

It is anticipated that the Governor's 2013-14 Budget will hold the clues which will assist the District in determining what actions the District must take to avoid a potential fiscal cliff in FY 2015-16. If the Governor's budget maintains the status quo with regard to deficit factors and COLA, then it is anticipated that the District will need to take immediate steps to begin the process of reducing and/or balancing the District's budget by FY 2015-16. The District must begin the process by strategically shifting from one-time negotiated savings to savings that are more permanent and fixed. This will be very important as the State economy improves and funding is restored because as expectations by District stakeholders rise for restoration of furlough days and salary increases, the districts continuing reliance on one-time savings and adjustments would consume any new revenues obtained.

In summary, the news coming out of Sacramento regarding the improved economy and increased State revenues is great. It is probably the best news many of us in the education community have heard over the last 5 years. It appears that the State is on the mend, however, when will the K-12 education community feel this economic resurgence? For many districts, they have exhausted their reserves and any action by the State may be too little and too late. For ESUHSD, this is not the case. The Governing Board with the assistance of staff and stakeholders have worked collaboratively to manage dwindling resources while building reserves and preserving District programs and services during this crisis. It is in this same spirit that the District must address what appears to be a looming fiscal cliff in FY 2015-16, if new revenues don't materialize. The District's reliance on one-time savings and adjustments is not sustainable and provides the District with a false sense of fiscal security. The Superintendent is planning to commission a Budget Advisory Committee whose goal will be to provide advice and counsel to the Superintendent regarding these very tough budget development issues. It is hoped that the committee will be established and begin its charge by February 2013.

The District has many reasons to be optimistic about the future and we are confident that together we can make East Side stronger and more resilient than ever.

Thanks to our staff, parents, and stakeholders for their continued support

Marcus Battle

SECTION 1

2012-13 District Budget Assumptions Update and Comparative Analysis

2013-13 First Interim Assumptions

Revenue and Expenditure Assumptions Update

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its First Interim report on assumptions. This is the best information available at the time the First Interim report is prepared. The First Interim report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. The assumptions upon which the 2012-13 First Interim report is based as follows:

REVENUE HIGHLIGHTS

- Cost of living allowance (COLA) is equal to 3.24%, with a 22.272% deficit factor.
- Other State income increased by \$2 million due to projected increases in lottery revenue, mandated costs, special education mental health grants, and school safety grants.
- Revenue limit is based upon an Average Daily Attendance (ADA) factor of 23,087 which includes 300 for County Special Ed Program. Since the District enrollment went down, the State allows the District to use prior year ADA with the calculation of enrollment or withdrawal to the District schools.
- Lottery (unrestricted) income is based upon a projection of \$124.00 per ADA.

EXPENDITURES

- Expenses overall are expected to remain steady through fiscal year end; There were slight increases in projected salaries for certificated and classified FTEs totaling almost \$700k related to increased projected enrollment and the need for more special education para's.
- Previously enacted budget reductions continue; i.e. furlough days and increase class size, etc..
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees.
- Health and Welfare benefits are budgeted at 6% for the next two years.
- Besides the electric cost savings from the solar project, other utility costs are projected to increase between 3-5% in the out years.

EAST SIDE UNION HIGH SCHOOL DISTRICT
2012-13 First Interim
Budget Assumption

Description	Statewide Assumptions	2012 / 13 Adopted Budget	2012 / 13 First Interim
Based on SSC Dartboard			
Statutory COLA		3.24%	3.24%
Funded COLA		3.24%	3.24%
Revenue Limit Deficit		22.272%	22.272%
Other Revenue Limit Adjustments			
California CPI		2.30%	2.60%
Lottery Per ADA	Unrestricted	\$118.00	\$124.00
	Restricted	\$23.75	\$30.00
Equalization (If Applicable)		\$0	\$0
Enrollment (CBEDS) Projection		23,672	23,771
Revenue Limit Average Daily Attendance (ADA)		22,690	22,787
East Side Special Ed ADA in County Program		301	300
Salary Step and Column % Increases:			
Certificated		1.5%	1.5%
Classified		2.0%	2.0%
Management		1.5%	1.5%
Negotiated Salary Increases (All Employee Groups)			
Previously Enacted Budget Reductions Continue (i.e. Furlough Days and Increase Class Size, etc..)			
Reduce Teaching Position due to declining enrollment		- 14.0 FTEs	
Increase Teaching Position due to enrollment increase			7.45 FTEs
Benefits:			
STRS		8.25%	8.25%
PERS		11.417%	11.417%
PERS Reduction		1.603%	1.603%
Medicare		1.45%	1.45%
OASDI		6.20%	6.20%
OPEB		3.36%	3.36%
Workers' Comp		2.0713%	2.0713%
Unemployment Insurance		1.10%	1.10%
Health & Welfare Increase		2.20%	2.20%
Operations:			
Savings from SERP		\$ (1,118,625)	\$ (1,506,970)
Board Election Cost		\$ 250,000	\$ 250,000
Renewable Energy Equip Debt Payment		\$ 1,819,761	\$ 1,819,761
OPEB Debt Payment		\$ 1,944,103	\$ 1,944,103
Fund Transfer in/(out):			
Transfer from OPEB Fund (F20)		\$ 1,000,000	\$ 1,000,000
Transfer from Adult Ed Carryover (F11)		\$ 1,000,000	\$ 1,000,000
Transfer from Medical Self-Insurance Fund (F68)		\$ 2,000,000	\$ 2,000,000
Transfer to Prop/Liab Self-Insurance Fund (F67)			\$ (100,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT

General Fund 2012/13 Adopted Budget and First Interim

Categories	12/13 Adopted Budget			12/13 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	1st to Adp Bud
Revenues							
Revenue Limit	\$132,931,102	\$5,753,902	\$138,685,004	\$133,244,612	\$5,807,326	\$139,051,938	\$ 366,934
Federal	\$174,451	\$11,767,366	\$11,941,817	\$174,451	\$11,662,361	\$11,836,812	\$ (105,005)
Other State	\$22,099,654	\$6,847,717	\$28,947,371	\$23,413,469	\$7,583,567	\$30,997,036	\$ 2,049,665
Local	\$4,025,629	\$7,291,611	\$11,317,240	\$4,283,561	\$7,531,294	\$11,814,855	\$ 497,615
Contrib to Special Ed. & Other Transfer	(\$23,322,956)	\$27,322,956	\$4,000,000	(\$23,715,249)	\$27,715,249	\$4,000,000	\$ -
Total Revenues	\$135,907,880	\$58,983,552	\$194,891,432	\$137,400,844	\$60,299,797	\$197,700,641	\$ 2,809,209
Expenditures							
Certificated Salaries	\$76,282,061	\$20,424,400	\$96,706,461	\$77,060,633	\$19,942,923	\$97,003,556	\$ 297,095
Classified Salaries	\$13,449,734	\$10,468,043	\$23,917,777	\$13,147,905	\$11,164,463	\$24,312,368	\$ 394,591
Employee Benefits	\$38,657,900	\$14,460,928	\$53,118,828	\$37,756,031	\$14,720,664	\$52,476,695	\$ (642,133)
Books & Supplies	\$1,474,522	\$2,334,346	\$3,808,868	\$1,653,112	\$2,791,276	\$4,444,388	\$ 635,520
Operation & Contracted Services	\$8,600,456	\$8,755,995	\$17,356,451	\$8,763,866	\$9,074,861	\$17,838,727	\$ 482,276
Capital Outlay	\$0	\$68,693	\$68,693	\$21,351	\$10,000	\$31,351	\$ (37,342)
Other Outgo	\$334,000	\$340,000	\$674,000	\$334,000	\$170,000	\$504,000	\$ (170,000)
Direct Support/Indirect Costs	(\$2,581,568)	\$2,039,201	(\$542,367)	(\$2,835,854)	\$2,350,487	(\$485,367)	\$ 57,000
Debt Services	\$3,763,864		\$3,763,864	\$3,763,864		\$3,763,864	\$ -
Total Expenditures	\$139,980,969	\$58,891,606	\$198,872,575	\$139,664,908	\$60,224,674	\$199,889,582	\$ 1,017,007
Total General Fund Expenditures	\$139,980,969	\$58,891,606	\$198,872,575	\$139,664,908	\$60,224,674	\$199,889,582	\$1,017,007
Net Increase/Decrease to Fund Balance	(\$4,073,089)	\$91,946	(\$3,981,143)	(\$2,264,064)	\$75,123	(\$2,188,941)	\$1,792,202
Other Sources / Uses	\$0	\$0	\$0	(\$100,000)	\$0	(\$100,000)	\$ (100,000)
Beginning Balance	\$24,463,879	\$1,366,325	\$25,830,204	\$25,858,105	\$1,566,867	\$27,424,972	\$1,594,768
Prior Year Stores Adjustment							\$ -
Site Clearing Account Adjust to Restr Fd			\$0	(\$552,415)		(\$552,415)	\$ (552,415)
Audit Adjustment			\$0			\$0	\$ -
Ending Balance Before Reserve	\$20,390,791	\$1,458,271	\$21,849,061	\$22,941,626	\$1,641,990	\$24,583,616	\$ 2,734,555
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$ -
Stores	\$206,980		\$206,980	\$177,138		\$177,138	\$ (29,842)
Ending Balance with Reserve	\$20,600,271	\$1,458,271	\$22,058,541	\$23,121,264	\$1,641,990	\$24,763,254	\$ 2,704,713
Site Clearing Account Carryovers							\$ -
Site & Misc Carryovers							\$ -
Net Ending Balance	\$20,600,271	\$1,458,271	\$22,058,541	\$23,121,264	\$1,641,990	\$24,763,254	\$ 2,704,713
General Reserve F/17	\$12,181,696		\$12,181,696	\$12,177,399		\$12,177,399	\$ (4,297)
Ending Balance plus Gen Reserve	\$32,781,967	\$1,458,271	\$34,240,237	\$35,298,663	\$1,641,990	\$36,940,653	\$ 2,700,416

EAST SIDE UNION HIGH SCHOOL DISTRICT

First Interim 2012/13

2012/13 Adopted Budget and First Interim Projection Ending Fund Balance

Categories	12/13 Adopted Budget			12/13 First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$206,980		\$206,980	\$177,138		\$177,138
Site Clearing Account	\$381,697		\$381,697			
Site Projected Carryover	\$780,000		\$780,000	\$500,000		\$500,000
Reserve for Governor Budget Actions	\$19,229,094		\$19,229,094			
Reserve for Balancing Multi-Year Projection				\$22,441,626		\$22,441,626
Restricted Categorical Programs:						
Medical Reimbursement		\$61,173	\$61,173		\$189,689	\$189,689
Restricted Lottery		\$590,622	\$590,622		\$667,174	\$667,174
EIA		\$800,558	\$800,558		\$696,888	\$696,888
Restricted Maintenance		\$5,918	\$5,918		\$88,239	\$88,239
Gen Reserve F/17-for Econ Uncertainty	\$12,181,696		\$12,181,696	\$12,177,399		\$12,177,399
Net Ending Balance	\$32,781,967	\$1,458,271	\$34,240,238	\$35,298,663	\$1,641,990	\$36,940,653

**East Side Union High School District
Restricted General Fund
2012/13 First Interim vs Adopted Budget**

Categories	2012/13 Adopted Budget			2012/13 First Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
Revenue Limit	\$ -	\$ 5,753,902	\$ 5,753,902	\$ -	\$ 5,807,326	\$ 5,807,326	\$ 53,424
Federal	\$ 7,268,767	\$ 4,498,599	\$ 11,767,366	\$ 7,204,368	\$ 4,457,993	\$ 11,662,361	\$ (105,005)
Other State	\$ 5,849,156	\$ 998,561	\$ 6,847,717	\$ 6,222,358	\$ 1,361,209	\$ 7,583,567	\$ 735,850
Local	\$ 6,399,323	\$ 892,288	\$ 7,291,611	\$ 6,451,538	\$ 1,079,756	\$ 7,531,294	\$ 239,683
Interfund Transfers	\$ 9,606,516	\$ 17,716,440	\$ 27,322,956	\$ 9,418,079	\$ 18,297,170	\$ 27,715,249	\$ 392,293
Total Revenues	\$ 29,123,762	\$ 29,859,790	\$ 58,983,552	\$ 29,296,343	\$ 31,003,454	\$ 60,299,797	\$ 1,316,245
Expenditures							
Certificated Salaries	\$ 9,031,347	\$ 11,393,053	\$ 20,424,400	\$ 8,316,898	\$ 11,626,025	\$ 19,942,923	\$ (481,477)
Classified Salaries	\$ 6,306,637	\$ 4,161,406	\$ 10,468,043	\$ 6,664,251	\$ 4,500,212	\$ 11,164,463	\$ 696,420
Employee Benefits	\$ 6,479,864	\$ 7,981,064	\$ 14,460,928	\$ 6,482,966	\$ 8,237,698	\$ 14,720,664	\$ 259,736
Books & Supplies	\$ 2,234,461	\$ 99,885	\$ 2,334,346	\$ 2,691,391	\$ 99,885	\$ 2,791,276	\$ 456,930
Operation & Contracted Services	\$ 3,926,793	\$ 4,829,202	\$ 8,755,995	\$ 4,045,658	\$ 5,029,203	\$ 9,074,861	\$ 318,866
Capital Outlay	\$ 68,693	\$ -	\$ 68,693	\$ 10,000	\$ -	\$ 10,000	\$ (58,693)
Other Outgo	\$ 170,000	\$ 170,000	\$ 340,000	\$ -	\$ 170,000	\$ 170,000	\$ (170,000)
Direct Support/Indirect Costs	\$ 814,021	\$ 1,225,180	\$ 2,039,201	\$ 1,010,056	\$ 1,340,431	\$ 2,350,487	\$ 311,286
Total Expenditures	\$ 29,031,816	\$ 29,859,790	\$ 58,891,606	\$ 29,221,220	\$ 31,003,454	\$ 60,224,674	\$ 1,333,068
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 29,031,816	\$ 29,859,790	\$ 58,891,606	\$ 29,221,220	\$ 31,003,454	\$ 60,224,674	\$ 1,333,068
Net Increase/Decrease to Fund Balance	\$ 91,946	\$ (0)	\$ 91,946	\$ 75,123	\$ -	\$ 75,123	\$ (16,823)
BEGINNING BALANCE	\$ 1,366,324	\$ -	\$ 1,366,325	\$ 1,566,867	\$ 0	\$ 1,566,868	\$ 200,543
Net Change	\$ 91,946	\$ (0)	\$ 91,946	\$ 75,123	\$ -	\$ 75,123	\$ (16,823)
Audit Adjustment							
ENDING BALANCE	\$ 1,458,270	\$ (0)	\$ 1,458,271	\$ 1,641,990	\$ 0	\$ 1,641,991	\$ 183,720
Carry-overs			\$ -			\$ -	\$ -
NET ENDING BALANCE	\$ 1,458,270	\$ (0)	\$ 1,458,271	\$ 1,641,990	\$ 0	\$ 1,641,991	\$ 183,720

SECTION 2

Enrollment and Average Daily
Attendance Update Through 2014/15

East Side Union High School District

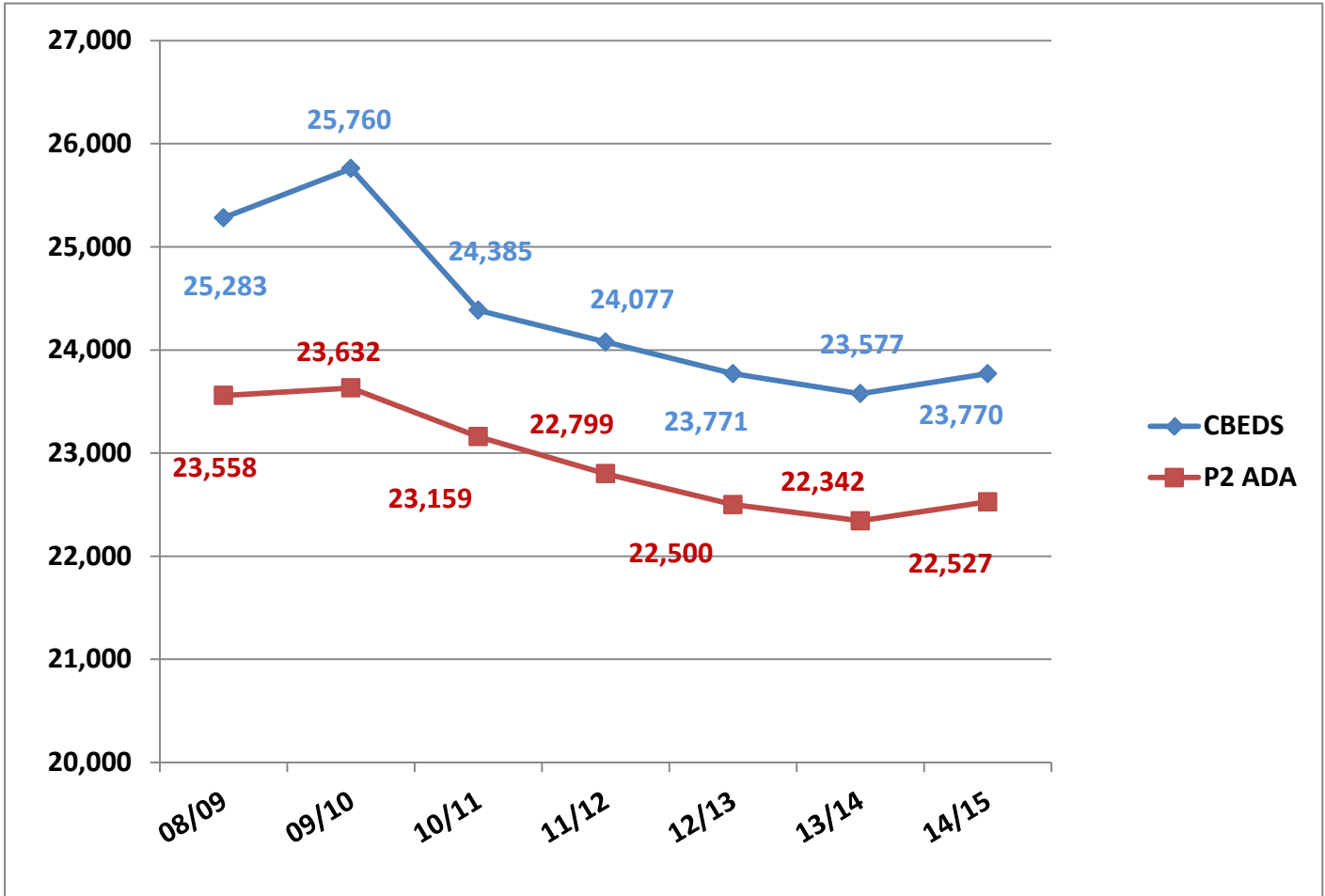
Enrollment/ADA Projections Through 2014/15

Fiscal Year	2008-09	2009-10	2010-11	2011-12	2012-13	2012-13	2013-14	2014-15
Grade Level	CBEDS Enrollment							
	Actual	Actual	Actual	Actual	Projected	Actual	Projected	Projected
9	6,177	6,180	5,930	5,962	6134	5705	6109	6313
10	6,303	6,404	6,056	5,933	5905	5978	5881	5878
11	6,281	6,575	6,129	6,019	5865	5864	5842	5838
12	6,375	6,457	6,101	5,992	5924	6031	5900	5897
Independent Study								
Post Seniors	103	93	122	122	120	133	120	120
NPS	44	51	47	49	74	60	74	74
Total CBEDS Enrollment	25,283	25,760	24,385	24,077	24,022	23,771	23,927	24,120
Less: Est. Loss to Charter Schools					-350		-350	-350
Net Projected Enrollment					23,672	23,771	23,577	23,770
Projected P2 ADA	23,558	23,632	23,159	22,799	22,418	22,500	22,342	22,527
Enrollment to ADA %	93.18%	91.74%	94.97%	94.69%	94.70%	94.65%	94.77%	94.77%

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting date for the California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **94.11%** of CBEDS enrollment.

East Side Union High School District
Enrollment / ADA Projections Through 2014/15



SECTION 3

2012/13 – 2014/15 Multi-Year Budget
Assumptions and Fiscal Update

EAST SIDE UNION HIGH SCHOOL DISTRICT
2012-13 First Interim
Multi-Year Budget Assumption

Description	Statewide Assumptions	2012 / 13 First Interim	2013/14 Project YR 1	2014/15 Project YR 2
Based on SSC Dartboard				
Statutory COLA		3.24%	2.00%	2.30%
Funded COLA		3.24%	2.00%	2.30%
Revenue Limit Deficit		22.272%	22.272%	22.272%
Other Revenue Limit Adjustments				
California CPI		2.60%	2.30%	2.50%
Lottery Per ADA	Unrestricted	\$124.00	\$124.00	\$124.00
	Restricted	\$30.00	\$30.00	\$30.00
Equalization (If Applicable)		\$0	\$0	\$0
Enrollment (CBEDS) Projection		23,771	23,577	23,770
Revenue Limit Average Daily Attendance (ADA)		22,787	22,487	22,527
East Side Special Ed ADA in County Program		300	300	300
Salary Step and Column % Increases:				
Certificated		1.5%	1.5%	1.5%
Classified		2.0%	2.0%	2.0%
Management		1.5%	1.5%	1.5%
Negotiated Salary Increases (All Employee Groups)				
Previously Enacted Budget Reductions Continue (i.e. Furlough Days and Increase Class Size, etc.)				
Reduce Teaching Position due to declining enrollment		7.45 FTEs	- 3.0 FTEs	
Increase Teaching Position due to enrollment increase				6.0 FTEs
Benefits:				
STRS		8.25%	8.25%	8.25%
PERS		11.417%	11.417%	11.417%
PERS Reduction		1.603%	1.603%	1.603%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
OPEB		3.36%	3.36%	3.36%
Workers' Comp		2.0713%	2.0713%	2.0713%
Unemployment Insurance		1.10%	1.10%	1.10%
Health & Welfare Increase		2.20%	6%	6%
Operations:				
Savings from SERP		\$ (1,506,970)	\$ (625,000)	\$ (450,000)
Board Election Cost		\$ 250,000		\$ 250,000
Renewable Energy Equip Debt Payment		\$ 1,819,761	\$ 1,823,189	\$ 1,867,814
OPEB Debt Payment		\$ 1,944,103	\$ 1,979,599	\$ 2,022,505
Fund Transfer in/(out):				
Transfer from OPEB Fund (F20)		\$ 1,000,000	\$ 1,000,000	\$ 2,000,000
Transfer from Adult Ed Carryover (F11)		\$ 1,000,000		
Transfer from Medical Self-Insurance Fund (F68)		\$ 2,000,000		
Transfer to Prop/Liab Self-Insurance Fund (F67)		\$ (100,000)	\$ (100,000)	\$ (100,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT

General Fund 2012/13 First Interim and Multi-year Projections

Categories	12/13 First Interim			13/14 Projection			14/15 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	\$133,244,612	\$5,807,326	\$139,051,938	\$134,031,089	\$5,923,473	\$139,954,562	\$137,327,580	\$6,059,713	\$143,387,293
Federal	\$174,451	\$11,662,361	\$11,836,812	\$174,451	\$11,042,785	\$11,217,236	\$174,451	\$11,042,785	\$11,217,236
Other State	\$23,413,469	\$7,583,567	\$30,997,036	\$23,248,965	\$7,370,359	\$30,619,324	\$23,734,662	\$7,463,938	\$31,198,600
Local	\$4,283,561	\$7,531,294	\$11,814,855	\$4,025,629	\$5,182,153	\$9,207,782	\$4,025,629	\$5,382,153	\$9,407,782
Transfer from Other Funds	\$4,000,000		\$4,000,000	\$1,000,000		\$1,000,000	\$2,000,000		\$2,000,000
Contrib to Special Ed & Other Restr. Progr	(\$27,715,249)	\$27,715,249	\$0	(\$28,403,038)	\$28,403,038	\$0	(\$28,949,620)	\$28,949,620	\$0
Total Revenues	\$137,400,844	\$60,299,797	\$197,700,641	\$134,077,096	\$57,921,808	\$191,998,904	\$138,312,702	\$58,898,209	\$197,210,911
Expenditures									
Certificated Salaries	\$77,060,633	\$19,942,923	\$97,003,556	\$79,068,684	\$18,851,392	\$97,920,075	\$80,614,714	\$19,134,162	\$99,748,877
Classified Salaries	\$13,147,905	\$11,164,463	\$24,312,368	\$13,812,904	\$10,967,114	\$24,780,018	\$14,089,162	\$11,186,456	\$25,275,618
Employee Benefits	\$37,756,031	\$14,720,664	\$52,476,695	\$40,206,313	\$14,483,693	\$54,690,005	\$42,133,632	\$15,105,514	\$57,239,146
Books & Supplies	\$1,653,112	\$2,791,276	\$4,444,388	\$1,645,929	\$2,707,376	\$4,353,305	\$1,645,929	\$2,707,376	\$4,353,305
Operation & Contracted Services	\$8,763,866	\$9,074,861	\$17,838,727	\$8,562,369	\$8,876,521	\$17,438,889	\$9,062,685	\$8,876,521	\$17,939,205
Capital Outlay	\$21,351	\$10,000	\$31,351	\$25,000	\$10,000	\$35,000	\$25,000	\$10,000	\$35,000
Other Outgo	\$334,000	\$170,000	\$504,000	\$334,000	\$170,000	\$504,000	\$334,000	\$170,000	\$504,000
Direct Support/Indirect Costs	(\$2,835,854)	\$2,350,487	(\$485,367)	(\$2,675,447)	\$2,345,316	(\$330,131)	(\$2,675,447)	\$2,394,511	(\$280,936)
Debt Services	\$3,763,864		\$3,763,864	\$3,802,788		\$3,802,788	\$3,890,319		\$3,890,319
Total Expenditures	\$139,664,908	\$60,224,674	\$199,889,582	\$144,782,540	\$58,411,410	\$203,193,950	\$149,119,994	\$59,584,540	\$208,704,534
Total General Fund Expenditures	\$139,664,908	\$60,224,674	\$199,889,582	\$144,782,540	\$58,411,410	\$203,193,950	\$149,119,994	\$59,584,540	\$208,704,534
Net Increase/Decrease to Fund Balance	(\$2,264,064)	\$75,123	(\$2,188,941)	(\$10,705,444)	(\$489,602)	(\$11,195,046)	(\$10,807,292)	(\$686,331)	(\$11,493,623)
Other Sources / Uses	(\$100,000)	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)
Beginning Balance	\$25,858,105	\$1,566,867	\$27,424,972	\$22,941,626	\$1,641,990	\$24,583,616	\$12,136,182	\$1,152,388	\$13,288,570
Prior Year Stores Adjustment									
Site Clearing Account Adjust to Restr Fd	(\$552,415)		(\$552,415)			\$0			\$0
Audit Adjustment			\$0			\$0			\$0
Ending Balance Before Reserve	\$22,941,626	\$1,641,990	\$24,583,616	\$12,136,182	\$1,152,388	\$13,288,570	\$1,228,890	\$466,057	\$1,694,947
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$177,138		\$177,138	\$177,138		\$177,138	\$177,138		\$177,138
Ending Balance with Reserve	\$23,121,264	\$1,641,990	\$24,763,254	\$12,315,820	\$1,152,388	\$13,468,208	\$1,408,528	\$466,057	\$1,874,585
Site Clearing Account Carryovers									
Site & Misc Carryovers									
Net Ending Balance	\$23,121,264	\$1,641,990	\$24,763,254	\$12,315,820	\$1,152,388	\$13,468,208	\$1,408,528	\$466,057	\$1,874,585
General Reserve F/17	\$12,177,399		\$12,177,399	\$12,303,513		\$12,303,513	\$12,426,548		\$12,426,548
Ending Balance plus Gen Reserve	\$35,298,663	\$1,641,990	\$36,940,653	\$24,619,333	\$1,152,388	\$25,771,721	\$13,835,076	\$466,057	\$14,301,133

EAST SIDE UNION HIGH SCHOOL DISTRICT

First Interim 2012/13

2012/13 through 2014/15 Ending Fund Balance

Categories	12/13 First Interim			13/14 Projection			14/15 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$177,138		\$177,138	\$177,138		\$177,138	\$177,138		\$177,138
Site Projected Carryover	\$500,000		\$500,000	\$500,000		\$500,000	\$500,000		\$500,000
Reserve for Balancing Multi-Year Projection	\$22,441,626		\$22,441,626	\$11,636,182		\$11,636,182	\$728,890		\$728,890
Restricted Categorical Programs:									
Medical Reimbursement		\$189,689	\$189,689			\$0			\$0
Restricted Lottery		\$667,174	\$667,174		\$522,175	\$522,175		\$216,331	\$216,331
EIA		\$696,888	\$696,888		\$630,213	\$630,213		\$249,726	\$249,726
Restricted Maintenance		\$88,239	\$88,239			\$0			\$0
Gen Reserve F/17-for Econ Uncertainty	\$12,177,399		\$12,177,399	\$12,303,513		\$12,303,513	\$12,426,548		\$12,426,548
Net Ending Balance	\$35,298,663	\$1,641,990	\$36,940,653	\$24,619,333	\$1,152,388	\$25,771,721	\$13,835,076	\$466,057	\$14,301,133

**East Side Union High School District
Restricted General Fund
2012/13 First Interim and Multi-Year Projections**

Categories	2012/13 First Interim			2013/14 Projection			2014/15 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
Revenue Limit	\$ -	\$ 5,807,326	\$ 5,807,326	\$ -	\$ 5,923,473	\$ 5,923,473	\$ -	\$ 6,059,713	\$ 6,059,713
Federal	\$ 7,204,368	\$ 4,457,993	\$ 11,662,361	\$ 6,584,792	\$ 4,457,993	\$ 11,042,785	\$ 6,584,792	\$ 4,457,993	\$ 11,042,785
Other State	\$ 6,222,358	\$ 1,361,209	\$ 7,583,567	\$ 6,009,150	\$ 1,361,209	\$ 7,370,359	\$ 6,102,729	\$ 1,361,209	\$ 7,463,938
Local	\$ 6,451,538	\$ 1,079,756	\$ 7,531,294	\$ 4,102,397	\$ 1,079,756	\$ 5,182,153	\$ 4,302,397	\$ 1,079,756	\$ 5,382,153
Interfund Transfers	\$ 9,418,079	\$ 18,297,170	\$ 27,715,249	\$ 9,600,000	\$ 18,803,038	\$ 28,403,038	\$ 9,600,000	\$ 19,349,620	\$ 28,949,620
Total Revenues	\$ 29,296,343	\$ 31,003,454	\$ 60,299,797	\$ 26,296,339	\$ 31,625,469	\$ 57,921,808	\$ 26,589,918	\$ 32,308,291	\$ 58,898,209
Expenditures									
Certificated Salaries	\$ 8,316,898	\$ 11,626,025	\$ 19,942,923	\$ 7,050,976	\$ 11,800,415	\$ 18,851,392	\$ 7,156,741	\$ 11,977,422	\$ 19,134,162
Classified Salaries	\$ 6,664,251	\$ 4,500,212	\$ 11,164,463	\$ 6,376,897	\$ 4,590,216	\$ 10,967,114	\$ 6,504,435	\$ 4,682,021	\$ 11,186,456
Employee Benefits	\$ 6,482,966	\$ 8,237,698	\$ 14,720,664	\$ 5,857,202	\$ 8,626,490	\$ 14,483,693	\$ 6,097,527	\$ 9,007,987	\$ 15,105,514
Books & Supplies	\$ 2,691,391	\$ 99,885	\$ 2,791,276	\$ 2,607,491	\$ 99,885	\$ 2,707,376	\$ 2,607,491	\$ 99,885	\$ 2,707,376
Operation & Contracted Services	\$ 4,045,658	\$ 5,029,203	\$ 9,074,861	\$ 3,847,318	\$ 5,029,203	\$ 8,876,521	\$ 3,847,318	\$ 5,029,203	\$ 8,876,521
Capital Outlay	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	\$ 10,000	\$ -	\$ 10,000
Other Outgo	\$ -	\$ 170,000	\$ 170,000	\$ -	\$ 170,000	\$ 170,000	\$ -	\$ 170,000	\$ 170,000
Direct Support/Indirect Costs	\$ 1,010,056	\$ 1,340,431	\$ 2,350,487	\$ 1,036,056	\$ 1,309,260	\$ 2,345,316	\$ 1,052,736	\$ 1,341,775	\$ 2,394,511
Total Expenditures	\$ 29,221,220	\$ 31,003,454	\$ 60,224,674	\$ 26,785,941	\$ 31,625,469	\$ 58,411,410	\$ 27,276,248	\$ 32,308,291	\$ 59,584,540
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 29,221,220	\$ 31,003,454	\$ 60,224,674	\$ 26,785,941	\$ 31,625,469	\$ 58,411,410	\$ 27,276,248	\$ 32,308,291	\$ 59,584,540
Net Increase/Decrease to Fund Balance	\$ 75,123	\$ -	\$ 75,123	\$ (489,602)	\$ (0)	\$ (489,602)	\$ (686,330)	\$ (0)	\$ (686,331)
BEGINNING BALANCE	\$ 1,566,867	\$ 0	\$ 1,566,868	\$ 1,641,990	\$ 0	\$ 1,641,991	\$ 1,152,388	\$ -	\$ 1,152,389
Net Change	\$ 75,123	\$ -	\$ 75,123	\$ (489,602)	\$ (0)	\$ (489,602)	\$ (686,330)	\$ (0)	\$ (686,331)
Audit Adjustment									
ENDING BALANCE	\$ 1,641,990	\$ 0	\$ 1,641,991	\$ 1,152,388	\$ (0)	\$ 1,152,389	\$ 466,057	\$ (0)	\$ 466,058
Carry-overs			\$ -			\$ -			\$ -
NET ENDING BALANCE	\$ 1,641,990	\$ 0	\$ 1,641,991	\$ 1,152,388	\$ (0)	\$ 1,152,389	\$ 466,057	\$ (0)	\$ 466,058

SECTION 4

Other Funds

East Side Union High School District

2012/13 First Interim – Other Funds

Adult Ed Fund – 11

This fund is used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Fund 11 is funded by various sources from Federal, State and Local registration. Expenditures in this fund may be made only for direct instructional costs, direct support costs and indirect costs. The projected ending fund balance at the First Interim totals \$2.84 million.

Child Development Fund – 12

The Child Development fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and Local Parent Fees. The fund is projected to be in balance or at breakeven.

Deferred Maintenance Fund – 14

Due to provisions in the State budget which allow districts the flexibility to move Deferred Maintenance funds to the General Fund for operating purposes, the District has only used this fund on a limited basis and has a carryover fund balance from FY 2008/09. The District will continue to receive a deferred maintenance entitlement from the State and the District will continue to exercise State flexibility which makes the fund unrestricted for operating purposes.

General Reserve Fund for Other Than Capital Outlay Projects – 17

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. In November 2011, the Board approved the District to keep a minimum of 6% in this fund for

economic uncertainties. The fund is currently projected to have a balance of \$12.2 million.

OPEB with Revocable Trust Fund – 20

This fund is earmarked for the future cost of postemployment benefits but has not contributed irrevocably to a separate trust for the postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. The projected ending fund balance at First Interim totals \$4.8 million.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure G. The projected ending fund balance at First Interim totals \$3.3 million.

Building Fund – 22

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure A. This fund had been completely exhausted in 2010/11. The District had amortized all the fiscal agent withheld debt service amounts in 2011/12.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure E. The projected ending fund balance at First Interim totals \$75.1 million.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. At First Interim this fund is projected to have an ending fund balance totaling \$1.7 million.

State School Building Lease-Purchase Fund – 30

The fund is used primarily to account separately for State Apportionments for the reconstruction, remodeling or replacing of existing school buildings of the acquisition of new school sites and buildings. The fund has been exhausted in 2011/12 but District still earns minimum of interest from cash balance for liabilities setup.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. The projected ending fund balance at First Interim totals \$25.7 million.

Special Reserve – Capital Project Fund – 40

This fund was established primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The projected ending fund balance at First Interim totals \$1,554.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales, catering and vending machine sales. The program is operating at full efficiency. All Child Nutrition Service program sites are in compliance with the new regulations which include lunch menu certification and the availability of drinking water during the meal period. The District has 10,660 Free and Reduce students eligible and the projected ending fund balance at First Interim totals \$389 thousand at year end.

For the first time in over 30 years the Child Nutrition Program has seen significant changes to combat our national childhood obesity epidemic and increase student access to nutritious food with the Healthy Hunger-Free Kids

Act. Beginning July 1, 2012 new menu requirements establish an increase in daily whole grain offerings as well as an increase in daily fruit and vegetable offerings. An additional six cent reimbursement for lunch was given to off-set the increase in food cost. Unfortunately the six cents will only cover half the actual food cost increase.

Self-Insurance Fund for Property & Liability – 67

The fund is used to separate moneys received for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The projected ending fund balance at First Interim totals \$75 thousand.

Self-Insurance Fund for Dental and UAS Medical – 68

The fund is used to separate moneys received for self-insurance activities related to dental and UAS medical insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The projected ending fund balance at First Interim totals \$4.1 million which is held by the insurance companies to pay claims. The District is planning to transfer \$2.0 million from the UAS fiscal agent to General Fund to augment the budget.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of postemployment benefits and has contributed irrevocably to a separate trust for the postemployment benefit plan. Expenditures have to be paid directly to vendors by the trust. The projected ending fund balance at First Interim totals \$24 million.

Scholarship Fund – 73

This fund is deposited in the County Treasury and earmarked for donation from various sources for student scholarship fund. The fund has carried fund balance from 2004/05 to pay for student awards as scholarship. The projected ending fund balance at First Interim totals \$63 thousand.

EAST SIDE UNION HIGH SCHOOL DISTRICT

Adult Education

Fund 11

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Federal	\$ 638,146	\$ 719,711	\$ 81,565
Other State	\$ 6,095,256	\$ 6,183,123	\$ 87,867
Local	\$ 230,000	\$ 235,500	\$ 5,500
Interfund Transfer	\$ -	\$ -	\$ -
Total Revenues	\$ 6,963,402	\$ 7,138,334	\$ 174,932
Expenditures			
Certificated Salaries	\$ 2,609,272	\$ 2,578,602	\$ (30,670)
Classified Salaries	\$ 977,292	\$ 1,007,276	\$ 29,984
Employee Benefits	\$ 1,439,549	\$ 1,491,034	\$ 51,485
Books & Supplies	\$ 285,743	\$ 300,597	\$ 14,854
Contracted Services	\$ 389,696	\$ 278,288	\$ (111,408)
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 279,032	\$ 220,150	\$ (58,882)
Total Expenditures	\$ 5,980,584	\$ 5,875,947	\$ (104,637)
Net Increase/Decrease to Fund Balance	\$ 982,818	\$ 1,262,387	\$ 279,569
Other Sources / Uses	\$ (1,000,000)	\$ (1,000,000)	\$ -
BEGINNING FUND BALANCE	\$ 2,070,491	\$ 2,572,638	\$ 502,147
Net Change	\$ (17,182)	\$ 262,387	\$ 279,569
ENDING FUND BALANCE	\$ 2,053,309	\$ 2,835,025	\$ 781,716

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund 12

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance from
Revenues			
Federal	\$ 568,609	\$ 648,355	\$ 79,746
Other State	\$ 945,054	\$ 802,676	\$ (142,378)
Local	\$ 50,000	\$ 165,903	\$ 115,903
Interfund Transfer	\$ -	\$ -	\$ -
Total Revenues	\$ 1,563,663	\$ 1,616,934	\$ 53,271
Expenditures			
Certificated Salaries	\$ 354,692	\$ 406,522	\$ 51,830
Classified Salaries	\$ 560,428	\$ 529,160	\$ (31,268)
Employee Benefits	\$ 615,590	\$ 570,165	\$ (45,425)
Books & Supplies	\$ 9,361	\$ 82,983	\$ 73,622
Contracted Services	\$ 23,592	\$ 28,104	\$ 4,512
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,563,663	\$ 1,616,934	\$ 53,271
Net Increase/Decrease to Fund Balance	\$ -	\$ -	\$ -
Other Sources / Uses	\$ -	\$ -	\$ -
BEGINNING FUND BALANCE	\$ -	\$ -	\$ -
Net Change	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ -	\$ -	\$ -

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - F14

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 1,200	\$ 1,200	\$ -
Other Authorized Transfers	\$ -	\$ -	\$ -
Total Revenues	\$ 1,200	\$ 1,200	\$ -
Expenditures			
Classified Salaries	\$ 500	\$ 500	\$ -
Employee Benefits	\$ 57	\$ 57	\$ -
Books & Supplies	\$ 25,000	\$ 22,000	\$ (3,000)
Contracted Services	\$ 110,000	\$ 110,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 135,557	\$ 132,557	\$ (3,000)
Net Increase/Decrease to Fund Balance	\$ (134,357)	\$ (131,357)	\$ 3,000
BEGINNING BALANCE	\$ 136,006	\$ 170,971	\$ 34,965
Net Change	\$ (134,357)	\$ (131,357)	\$ 3,000
ENDING BALANCE	\$ 1,649	\$ 39,614	\$ 37,965

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Local	\$ 85,000	\$ 85,000	\$ -
Other Authorized Transfers	\$ -	\$ -	\$ -
Total Revenues	\$ 85,000	\$ 85,000	\$ -
Expenditures			
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Net Increase/Decrease to Fund Balance	\$ 85,000	\$ 85,000	\$ -
BEGINNING BALANCE	\$ 12,096,696	\$ 12,092,399	\$ (4,297)
Net Change	\$ 85,000	\$ 85,000	\$ -
ENDING BALANCE	\$ 12,181,696	\$ 12,177,399	\$ (4,297)

EAST SIDE UNION HIGH SCHOOL DISTRICT

OPEB - Revocable Trust

Fund - 20

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Local	\$ 18,000	\$ 31,560	\$ 13,560
Other Revenues Sources	\$ -	\$ -	\$ -
Total Revenues	\$ 18,000	\$ 31,560	\$ 13,560
Expenditures			
Contracted Services	\$ -	\$ -	\$ -
Other Outgo	\$ 1,000,000	\$ 1,000,000	\$ -
Total Expenditures	\$ 1,000,000	\$ 1,000,000	\$ -
Net Increase/Decrease to Fund Balance	\$ (982,000)	\$ (968,440)	\$ 13,560
BEGINNING BALANCE	\$ 2,537,162	\$ 5,750,660	\$ 3,213,498
Net Change	\$ (982,000)	\$ (968,440)	\$ 13,560
ENDING BALANCE	\$ 1,555,162	\$ 4,782,220	\$ 3,227,058

EAST SIDE UNION HIGH SCHOOL DISTRICT

Building Fund (Measure G)

Fund - 21

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 200,000	\$ 210,000	\$ 10,000
Other Sources/Uses	\$ -	\$ -	\$ -
Total Revenues	\$ 200,000	\$ 210,000	\$ 10,000
Expenditures			
Classified Salaries	\$ 140,976	\$ 142,986	\$ 2,010
Employee Benefits	\$ 60,704	\$ 62,326	\$ 1,622
Books & Supplies	\$ 374,700	\$ 585,700	\$ 211,000
Contracted Services	\$ 6,134,098	\$ 6,134,098	\$ -
Capital Outlay	\$ 33,303,138	\$ 33,092,138	\$ (211,000)
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 40,013,616	\$ 40,017,248	\$ 3,632
Net Increase/Decrease to Fund Balance	\$ (39,813,616)	\$ (39,807,248)	\$ 6,368
BEGINNING BALANCE	\$ 41,720,969	\$ 43,116,869	\$ 1,395,900
Net Change	\$ (39,813,616)	\$ (39,807,248)	\$ 6,368
ENDING BALANCE	\$ 1,907,353	\$ 3,309,621	\$ 1,402,268

EAST SIDE UNION HIGH SCHOOL DISTRICT

Building (Measure A) Fund

Fund 22 - 822

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 267,628	\$ -	\$ (267,628)
Other Sources/Uses	\$ -	\$ -	\$ -
Total Revenues	\$ 267,628	\$ -	\$ (267,628)
Expenditures			
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 1,097,750	\$ -	\$ (1,097,750)
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,097,750	\$ -	\$ (1,097,750)
Net Increase/Decrease to Fund Balance	\$ (830,122)	\$ -	\$ 830,122
BEGINNING BALANCE	\$ -	\$ -	\$ -
Beg. Balance with Fiscal Agent	\$ 830,122	\$ -	\$ (830,122)
Net Change	\$ (830,122)	\$ -	\$ 830,122
ENDING BALANCE	\$ -	\$ -	\$ -
ENDING BALANCE w/ Fiscal Agent	\$ -	\$ -	\$ -

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Building Fund (Measure E) F - 23

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Local	\$ 950,000	\$ 950,000	\$ -
Other Sources/Uses	\$ -	\$ -	\$ -
Total Revenues	\$ 950,000	\$ 950,000	\$ -
Expenditures			
Classified Salaries	\$ 1,023,371	\$ 878,460	\$ (144,911)
Employee Benefits	\$ 471,177	\$ 387,994	\$ (83,183)
Books & Supplies	\$ 2,427,600	\$ 3,109,600	\$ 682,000
Contracted Services	\$ 8,229,600	\$ 8,237,600	\$ 8,000
Capital Outlay	\$ 65,889,508	\$ 65,199,508	\$ (690,000)
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 78,041,256	\$ 77,813,162	\$ (228,094)
Net Increase/Decrease to Fund Balance	\$ (77,091,256)	\$ (76,863,162)	\$ 228,094
BEGINNING BALANCE	\$ 148,240,213	\$ 152,004,518	\$ 3,764,305
Net Change	\$ (77,091,256)	\$ (76,863,162)	\$ 228,094
ENDING BALANCE	\$ 71,148,957	\$ 75,141,356	\$ 3,992,399

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 522,000	\$ 522,700	\$ 700
Other Authorized Transfers	\$ -	\$ -	\$ -
Total Revenues	\$ 522,000	\$ 522,700	\$ 700
Expenditures			
Classified Salaries	\$ -	\$ 612	\$ 612
Employee Benefits	\$ -	\$ 52	\$ 52
Books & Supplies	\$ 500	\$ 500	\$ -
Contracted Services	\$ 2,055,500	\$ 2,055,500	\$ -
Capital Outlay	\$ 30,000	\$ 30,000	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Other Financing Uses	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,086,000	\$ 2,086,664	\$ 664
Net Increase/Decrease to Fund Balance	\$ (1,564,000)	\$ (1,563,964)	\$ 36
BEGINNING BALANCE	\$ 3,018,668	\$ 3,270,206	\$ 251,538
Net Change	\$ (1,564,000)	\$ (1,563,964)	\$ 36
ENDING BALANCE	\$ 1,454,668	\$ 1,706,242	\$ 251,574

EAST SIDE UNION HIGH SCHOOL DISTRICT
State School Building Lease-Purchase Fund
Fund - 30

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance from 2011/12
Revenues			
State Facilities Apportionment	\$ -	\$ -	\$ -
Local	\$ -	\$ 32	\$ 32
Total Revenues	\$ -	\$ 32	\$ 32
Expenditures			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ -	\$ 16	\$ 16
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 16	\$ 16
Net Increase/Decrease to Fund Balance	\$ -	\$ 16	\$ 16
BEGINNING BALANCE	\$ -	\$ -	\$ -
Net Change	\$ -	\$ 16	\$ 16
ENDING BALANCE	\$ -	\$ 16	\$ 16

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Other State Revenue	\$ 7,500,000	\$ 7,500,000	\$ -
Local	\$ 110,000	\$ 135,000	\$ 25,000
Total Revenues	\$ 7,610,000	\$ 7,635,000	\$ 25,000
Expenditures			
Books and Supplies	\$ -	\$ 6,611	\$ 6,611
Contracted Services & Operating Exp	\$ 700,000	\$ 603,500	\$ (96,500)
Capital Outlay	\$ 1,734,000	\$ 1,734,000	\$ -
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,434,000	\$ 2,344,111	\$ (96,500)
Net Increase/Decrease to Fund Balance	\$ 5,176,000	\$ 5,290,889	\$ 121,500
BEGINNING BALANCE	\$ 20,365,791	\$ 20,356,842	\$ (8,949)
Net Change	\$ 5,176,000	\$ 5,290,889	\$ 114,889
ENDING BALANCE	\$ 25,541,791	\$ 25,647,731	\$ 105,940

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Local	\$ 15	\$ 12	\$ (3)
Other Authorized Transfers	\$ -	\$ -	\$ -
Total Revenues	\$ 15	\$ 12	\$ (3)
Expenditures			
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Net Increase/Decrease to Fund Balance	\$ 15	\$ 12	\$ (3)
BEGINNING BALANCE	\$ 1,544	\$ 1,542	\$ (2)
Net Change	\$ 15	\$ 12	\$ (3)
ENDING BALANCE	\$ 1,559	\$ 1,554	\$ (5)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2012/13 Adopted Budget	2012/13 Interim	First Interim	Variance
Revenues				
Federal	\$ 3,643,259	\$ 3,646,075		\$ 2,816
Other State	\$ 377,120	\$ 323,338		\$ (53,782)
Local	\$ 2,137,752	\$ 2,085,683		\$ (52,069)
Other Authorized Interfund Transfer	\$ -	\$ -		\$ -
Total Revenues	\$ 6,158,131	\$ 6,055,096		\$ (103,035)
Expenditures				
Classified Salaries	\$ 2,389,627	\$ 2,409,299		\$ 19,672
Employee Benefits	\$ 1,548,218	\$ 1,558,309		\$ 10,091
Books & Supplies	\$ 1,911,505	\$ 1,933,861		\$ 22,356
Contracted Services	\$ 55,000	\$ 45,101		\$ (9,899)
Capital Outlay	\$ -	\$ -		\$ -
Direct Support/Indirect Costs	\$ 263,334	\$ 265,217		\$ 1,883
Total Expenditures	\$ 6,167,684	\$ 6,211,787		\$ 44,103
Net Increase/Decrease to Fund Balance	\$ (9,553)	\$ (156,691)		\$ (147,138)
BEGINNING BALANCE	\$ 583,104	\$ 543,537		\$ (39,567)
Net Change	\$ (9,553)	\$ (156,691)		\$ (147,138)
ENDING BALANCE	\$ 573,551	\$ 386,846		\$ (186,705)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Local	\$ 9,000	\$ 404,596	\$ 395,596
Other Authorized Transfers	\$ -	\$ 100,000	\$ 100,000
Total Revenues	\$ 9,000	\$ 504,596	\$ 495,596
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 5,000	\$ 26,750	\$ 21,750
Contracted Services	\$ 335,000	\$ 689,488	\$ 354,488
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 340,000	\$ 716,238	\$ 376,238
Net Increase/Decrease to Fund Balance	\$ (331,000)	\$ (211,642)	\$ 119,358
BEGINNING BALANCE	\$ 395,657	\$ 286,901	\$ (108,756)
Net Change	\$ (331,000)	\$ (211,642)	\$ 119,358
ENDING BALANCE	\$ 64,657	\$ 75,259	\$ 10,602

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Local	\$ 3,415,700	\$ 3,422,823	\$ 7,123
Other Authorized Transfers	\$ -	\$ -	\$ -
Total Revenues	\$ 3,415,700	\$ 3,422,823	\$ 7,123
Expenditures			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 3,414,744	\$ 3,401,004	\$ (13,740)
Other Outgo	\$ 2,000,000	\$ 2,000,000	\$ -
Total Expenditures	\$ 5,414,744	\$ 5,401,004	\$ (13,740)
Net Increase/Decrease to Fund Balance	\$ (1,999,044)	\$ (1,978,181)	\$ 20,863
BEGINNING BALANCE	\$ 3,239,880	\$ 4,123,932	\$ 884,052
Net Change	\$ (1,999,044)	\$ (1,978,181)	\$ 20,863
ENDING BALANCE	\$ 1,240,836	\$ 2,145,751	\$ 904,915

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Local	\$ 2,500,000	\$ 2,950,000	\$ 450,000
Other Revenues Sources	\$ -	\$ -	\$ -
Total Revenues	\$ 2,500,000	\$ 2,950,000	\$ 450,000
Expenditures			
Contracted Services	\$ 30,000	\$ 33,000	\$ 3,000
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 30,000	\$ 33,000	\$ 3,000
Net Increase/Decrease to Fund Balance	\$ 2,470,000	\$ 2,917,000	\$ 447,000
BEGINNING BALANCE	\$ 21,840,265	\$ 21,110,506	\$ (729,759)
Net Change	\$ 2,470,000	\$ 2,917,000	\$ 447,000
ENDING BALANCE	\$ 24,310,265	\$ 24,027,506	\$ (282,759)

EAST SIDE UNION HIGH SCHOOL DISTRICT

Scholarship Fund

Fund - 73

Categories	2012/13 Adopted Budget	2012/13 First Interim	Variance
Revenues			
Local	\$ -	\$ -	\$ -
Total Revenues	\$ -	\$ -	\$ -
Expenditures			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 6,000	\$ 6,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,000	\$ 6,000	\$ -
Net Increase/Decrease to Fund Balance	\$ (6,000)	\$ (6,000)	\$ -
BEGINNING BALANCE	\$ 69,182	\$ 69,182	\$ -
Net Change	\$ (6,000)	\$ (6,000)	\$ -
ENDING BALANCE	\$ 63,182	\$ 63,182	\$ -

SECTION 5

SACS Reporting Forms

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2012-13 Original Budget	2012-13 Board Approved Operating Budget	2012-13 Actuals to Date	2012-13 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund				
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	G	G	G	G
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund			G	G
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				
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund	G	G	G	G
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	G	G	G	G
73I	Foundation Private-Purpose Trust Fund	G	G	G	G
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYP	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
RLI	Revenue Limit Summary	S	S		S
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

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 budget adoption.	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 budget adoption.	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 budget adoption.	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 budget adoption.		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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption 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 budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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)	X	
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

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	132,931,102.00	132,931,102.00	11,636,226.60	133,244,612.00	313,510.00	0.2%
2) Federal Revenue		8100-8299	174,451.00	174,451.00	0.00	174,451.00	0.00	0.0%
3) Other State Revenue		8300-8599	22,099,654.00	22,099,654.00	4,892,514.87	23,413,469.00	1,313,815.00	5.9%
4) Other Local Revenue		8600-8799	4,025,629.00	4,121,173.79	1,460,274.02	4,283,561.00	162,387.21	3.9%
5) TOTAL, REVENUES			159,230,836.00	159,326,380.79	17,989,015.49	161,116,093.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	76,282,061.00	76,290,047.00	22,919,741.65	77,060,633.00	(770,586.00)	-1.0%
2) Classified Salaries		2000-2999	13,449,733.00	13,481,833.00	4,054,954.52	13,147,905.00	313,928.00	2.3%
3) Employee Benefits		3000-3999	38,657,901.00	38,656,401.00	12,057,548.97	37,756,031.00	902,370.00	2.3%
4) Books and Supplies		4000-4999	1,474,522.00	1,957,865.21	269,815.75	1,653,112.00	304,753.21	15.6%
5) Services and Other Operating Expenditures		5000-5999	8,600,456.00	8,703,406.09	1,967,699.30	8,763,866.00	(60,459.91)	-0.7%
6) Capital Outlay		6000-6999	0.00	0.00	21,350.67	21,351.00	(21,351.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,097,864.00	4,097,864.00	1,756,352.24	4,097,864.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,581,568.00)	(2,617,980.51)	(755,816.46)	(2,835,854.00)	217,873.49	-8.3%
9) TOTAL, EXPENDITURES			139,980,969.00	140,551,435.79	42,291,646.64	139,664,908.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			19,249,867.00	18,774,945.00	(24,302,631.15)	21,451,185.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	100,000.00	(100,000.00)	New
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	(27,322,956.00)	(27,322,956.00)	0.00	(27,715,249.00)	(392,293.00)	1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,322,956.00)	(23,322,956.00)	0.00	(23,815,249.00)		

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)			(4,073,089.00)	(4,548,011.00)	(24,302,631.15)	(2,364,064.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	26,037,741.99	26,037,741.99	26,037,741.99	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)				26,037,741.99	26,037,741.99	26,037,741.99		
d) Other Restatements			9795	0.00	0.00	(552,415.00)	(552,415.00)	New
e) Adjusted Beginning Balance (F1c + F1d)				26,037,741.99	26,037,741.99	25,485,326.99		
2) Ending Balance, June 30 (E + F1e)				21,964,652.99	21,489,730.99	23,121,262.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	2,500.00	2,500.00	2,500.00		
Stores			9712	206,980.00	177,138.00	177,138.00		
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	21,755,172.99	21,310,092.99	22,941,624.99		

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	63,052,744.00	63,052,744.00	7,048,698.00	67,240,753.00	4,188,009.00	6.6%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	332,368.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	593,035.00	593,035.00	0.00	575,474.00	(17,561.00)	-3.0%
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	66,568,723.00	66,568,723.00	0.00	66,412,877.00	(155,846.00)	-0.2%
Unsecured Roll Taxes		8042	6,213,117.00	6,213,117.00	5,868,367.45	6,586,604.00	373,487.00	6.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,997,000.00	1,997,000.00	546,267.59	2,220,000.00	223,000.00	11.2%
Education Revenue Augmentation Fund (ERAF)		8045	6,294,277.00	6,294,277.00	54,198.99	5,429,878.00	(864,399.00)	-13.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,578,900.00	2,578,900.00	0.00	140,840.00	(2,438,060.00)	-94.5%
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			147,297,796.00	147,297,796.00	13,849,900.03	148,606,426.00	1,308,630.00	0.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(5,753,902.00)	(5,753,902.00)	0.00	(5,807,326.00)	(53,424.00)	0.9%
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	231,599.00	231,599.00	133,287.57	218,035.00	(13,564.00)	-5.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,844,391.00)	(8,844,391.00)	(2,346,961.00)	(9,772,523.00)	(928,132.00)	10.5%
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			132,931,102.00	132,931,102.00	11,636,226.60	133,244,612.00	313,510.00	0.2%
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	174,451.00	174,451.00	0.00	174,451.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			174,451.00	174,451.00	0.00	174,451.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	13,743.00	652,054.00	652,054.00	New
Lottery - Unrestricted and Instructional Materials		8560	3,106,069.00	3,106,069.00	286,698.58	3,404,874.00	298,805.00	9.6%
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	18,993,585.00	18,993,585.00	4,592,073.29	19,356,541.00	362,956.00	1.9%
TOTAL, OTHER STATE REVENUE			22,099,654.00	22,099,654.00	4,892,514.87	23,413,469.00	1,313,815.00	5.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	184,426.00		
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	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	144,000.00	144,000.00	4,140.00	144,000.00	0.00	0.0%
Interest		8660	135,000.00	135,000.00	25,786.92	135,000.00	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	131,629.00	131,629.00	0.00	131,629.00	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	400,000.00	473,506.04	171,089.98	473,506.00	(0.04)	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	20,156.75	17,893.75	20,157.00	0.25	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,215,000.00	3,216,882.00	1,241,363.37	3,194,843.00	(22,039.00)	-0.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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			4,025,629.00	4,121,173.79	1,460,274.02	4,283,561.00	162,387.21	3.9%
TOTAL, REVENUES			159,230,836.00	159,326,380.79	17,989,015.49	161,116,093.00	1,789,712.21	1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	67,333,437.00	67,333,137.00	19,827,683.87	67,158,509.00	174,628.00	0.3%
Certificated Pupil Support Salaries		1200	2,043,395.00	2,043,395.00	644,039.79	2,143,089.00	(99,694.00)	-4.9%
Certificated Supervisors' and Administrators' Salaries		1300	5,140,845.00	5,140,845.00	1,647,821.46	5,030,657.00	110,188.00	2.1%
Other Certificated Salaries		1900	1,764,384.00	1,772,670.00	800,196.53	2,728,378.00	(955,708.00)	-53.9%
TOTAL, CERTIFICATED SALARIES			76,282,061.00	76,290,047.00	22,919,741.65	77,060,633.00	(770,586.00)	-1.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	161,371.00	161,371.00	47,094.92	181,827.00	(20,456.00)	-12.7%
Classified Support Salaries		2200	4,044,519.00	4,056,519.00	1,302,519.52	4,067,953.00	(11,434.00)	-0.3%
Classified Supervisors' and Administrators' Salaries		2300	1,085,351.00	1,085,351.00	358,963.23	1,116,915.00	(31,564.00)	-2.9%
Clerical, Technical and Office Salaries		2400	6,873,853.00	6,875,953.00	2,154,808.10	6,896,042.00	(20,089.00)	-0.3%
Other Classified Salaries		2900	1,284,639.00	1,282,639.00	191,568.75	885,168.00	397,471.00	31.0%
TOTAL, CLASSIFIED SALARIES			13,449,733.00	13,461,833.00	4,054,954.52	13,147,905.00	313,928.00	2.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,216,988.00	6,216,988.00	1,863,430.70	6,237,266.00	(20,278.00)	-0.3%
PERS		3201-3202	1,686,415.00	1,684,531.10	453,074.38	1,469,621.00	214,910.10	12.8%
OASDI/Medicare/Alternative		3301-3302	2,039,421.00	2,039,766.00	630,479.32	2,056,993.00	(17,227.00)	-0.8%
Health and Welfare Benefits		3401-3402	20,830,536.00	20,830,536.00	6,297,897.36	21,010,959.00	(180,423.00)	-0.9%
Unemployment Insurance		3501-3502	987,050.00	987,100.00	303,130.82	992,254.00	(5,154.00)	-0.5%
Workers' Compensation		3601-3602	1,858,615.00	1,858,720.00	559,684.26	1,869,447.00	(10,727.00)	-0.6%
OPEB, Allocated		3701-3702	433,116.00	433,116.00	(66,717.32)	433,116.00	0.00	0.0%
OPEB, Active Employees		3751-3752	3,535,677.00	3,535,677.00	867,776.82	2,582,426.00	953,251.00	27.0%
PERS Reduction		3801-3802	15,849.00	17,732.90	72,307.63	27,464.00	(9,731.10)	-54.9%
Other Employee Benefits		3901-3902	1,054,234.00	1,054,234.00	1,076,485.00	1,076,485.00	(22,251.00)	-2.1%
TOTAL, EMPLOYEE BENEFITS			38,657,901.00	38,658,401.00	12,057,548.97	37,756,031.00	902,370.00	2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	2,000.00	2,045.99	0.00	2,000.00	100.0%
Books and Other Reference Materials		4200	50,000.00	77,183.05	2,436.82	57,183.00	20,000.05	25.9%
Materials and Supplies		4300	1,281,700.00	1,706,340.33	231,279.14	1,453,587.00	252,753.33	14.8%
Noncapitalized Equipment		4400	142,822.00	172,341.83	34,053.80	142,342.00	29,999.83	17.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,474,522.00	1,957,865.21	269,815.75	1,653,112.00	304,753.21	15.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	35,500.00	35,500.00	0.00	10,000.00	25,500.00	71.8%
Travel and Conferences		5200	116,994.00	117,917.30	23,791.20	117,917.00	0.30	0.0%
Dues and Memberships		5300	172,898.00	183,667.00	59,044.86	183,667.00	0.00	0.0%
Insurance		5400-5450	1,165,818.00	1,165,818.00	1,148,932.73	1,165,818.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,972,886.00	2,972,886.00	612,042.27	2,909,066.00	63,820.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,298,978.00	1,442,198.79	184,674.41	1,429,529.00	12,669.79	0.9%
Transfers of Direct Costs		5710	5,872.00	72,640.33	4,799.89	37,447.00	35,193.33	48.4%
Transfers of Direct Costs - Interfund		5750	31,500.00	31,500.00	(11,516.20)	29,363.00	2,137.00	6.8%
Professional/Consulting Services and Operating Expenditures		5800	1,555,093.00	1,436,141.72	205,909.80	1,636,142.00	(200,000.28)	-13.9%
Communications		5900	1,244,917.00	1,245,136.95	(259,979.66)	1,244,917.00	219.95	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,600,456.00	8,703,406.09	1,967,699.30	8,763,866.00	(60,459.91)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	21,350.67	21,351.00	(21,351.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	21,350.67	21,351.00	(21,351.00)	New
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	334,000.00	334,000.00	0.00	334,000.00	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	2,156,015.00	2,156,015.00	971,466.39	2,156,015.00	0.00	0.0%
Other Debt Service - Principal		7439	1,607,849.00	1,607,849.00	784,885.85	1,607,849.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,097,864.00	4,097,864.00	1,756,352.24	4,097,864.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,039,202.00)	(2,089,452.51)	(632,657.54)	(2,350,487.00)	261,034.49	-12.5%
Transfers of Indirect Costs - Interfund		7350	(542,366.00)	(528,528.00)	(123,158.92)	(485,367.00)	(43,161.00)	8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,581,568.00)	(2,617,980.51)	(755,816.46)	(2,835,854.00)	217,873.49	-8.3%
TOTAL, EXPENDITURES			139,980,969.00	140,551,435.79	42,291,646.64	139,664,908.00	886,527.79	0.6%

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	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	4,000,000.00	0.00	4,000,000.00	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	100,000.00	(100,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	100,000.00	(100,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(27,322,956.00)	(27,322,956.00)	0.00	(27,715,249.00)	(392,293.00)	1.4%
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			(27,322,956.00)	(27,322,956.00)	0.00	(27,715,249.00)	(392,293.00)	1.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,322,956.00)	(23,322,956.00)	0.00	(23,815,249.00)	(492,293.00)	2.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	5,753,902.00	5,753,902.00	0.00	5,807,326.00	53,424.00	0.9%
2) Federal Revenue		8100-8299	11,767,367.00	12,425,686.09	1,056,307.61	11,662,361.00	(763,325.09)	-6.1%
3) Other State Revenue		8300-8599	6,847,717.00	7,136,614.60	1,261,108.52	7,583,567.00	446,952.40	6.3%
4) Other Local Revenue		8600-8799	7,291,610.00	8,241,030.23	6,196,929.16	7,531,294.00	(709,736.23)	-8.6%
5) TOTAL, REVENUES			31,660,596.00	33,557,232.92	8,514,345.29	32,584,548.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	20,424,400.00	20,970,883.82	5,922,705.18	19,942,923.00	1,027,960.82	4.9%
2) Classified Salaries		2000-2999	10,468,043.00	10,069,191.53	3,029,368.63	11,164,463.00	(1,095,271.47)	-10.9%
3) Employee Benefits		3000-3999	14,460,926.00	13,965,155.64	4,274,136.70	14,720,666.00	(755,510.36)	-5.4%
4) Books and Supplies		4000-4999	2,334,346.00	6,311,866.44	915,532.90	2,791,275.00	3,520,591.44	55.8%
5) Services and Other Operating Expenditures		5000-5999	8,755,996.00	8,845,246.66	1,380,369.11	9,074,864.00	(229,617.34)	-2.6%
6) Capital Outlay		6000-6999	68,693.00	25,261.00	(894.59)	10,000.00	15,261.00	60.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	340,000.00	170,000.00	2,376.00	170,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,039,202.00	2,089,452.51	632,657.54	2,350,487.00	(261,034.49)	-12.5%
9) TOTAL, EXPENDITURES			58,891,606.00	62,447,057.60	16,156,251.47	60,224,678.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,231,010.00)	(28,889,824.68)	(7,641,906.18)	(27,640,130.00)		
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	27,322,956.00	27,322,956.00	0.00	27,715,249.00	392,293.00	1.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			27,322,956.00	27,322,956.00	0.00	27,715,249.00		

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)			91,946.00	(1,566,868.68)	(7,641,906.18)	75,119.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,566,868.68	1,566,868.68		1,566,868.68	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)			1,566,868.68	1,566,868.68		1,566,868.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,566,868.68	1,566,868.68		1,566,868.68		
2) Ending Balance, June 30 (E + F1e)			1,658,814.68	0.00		1,641,987.68		
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	1,658,814.68	0.00		1,641,987.68		
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 (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	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	5,753,902.00	5,753,902.00	0.00	5,807,326.00	53,424.00	0.9%
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	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			5,753,902.00	5,753,902.00	0.00	5,807,326.00	53,424.00	0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,331,932.00	4,331,932.00	0.00	4,261,632.00	(70,300.00)	-1.6%
Special Education Discretionary Grants		8182	166,667.00	166,667.00	0.00	196,361.00	29,694.00	17.8%
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	170,000.00	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	278,636.00	280,986.10	38,930.04	280,867.00	(119.10)	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	3,180,156.00	4,083,095.72	588,765.72	3,355,326.00	(727,769.72)	-17.8%
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	933,396.00	816,482.96	69,422.96	816,000.00	(482.96)	-0.1%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	483,058.00	483,058.00	0.00	483,058.00	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	575,186.00	586,224.00	0.00	585,878.00	(346.00)	-0.1%
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	1,648,336.00	1,677,240.31	359,188.89	1,683,239.00	5,998.69	0.4%
TOTAL, FEDERAL REVENUE			11,767,367.00	12,425,686.09	1,056,307.61	11,662,361.00	(763,325.09)	-6.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	180,671.00	180,671.00	50,587.88	180,671.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,660,334.00	2,659,967.00	531,993.00	2,659,967.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,345,197.00	1,345,197.00	376,655.12	1,345,197.00	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	625,162.00	525,000.00	193,911.11	986,668.00	461,668.00	87.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,036,353.00	2,425,779.60	107,961.41	2,411,064.00	(14,715.60)	-0.6%
TOTAL, OTHER STATE REVENUE			6,847,717.00	7,136,614.60	1,261,108.52	7,583,567.00	446,952.40	6.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	0.00	0.0%
Transportation Services	7230, 7240	8677	326,926.00	326,926.00	84,801.82	326,926.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	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	6,172,396.00	7,121,816.23	5,977,553.34	6,224,612.00	(897,204.23)	-12.6%
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	792,288.00	792,288.00	134,574.00	979,756.00	187,468.00	23.7%
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 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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			7,291,610.00	8,241,030.23	6,196,929.16	7,531,294.00	(709,736.23)	-8.6%
TOTAL, REVENUES			31,660,596.00	33,557,232.92	8,514,345.29	32,584,548.00	(972,684.92)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,921,837.00	10,671,936.52	3,005,340.72	9,864,946.00	806,990.52	7.6%
Certificated Pupil Support Salaries		1200	2,195,850.00	2,087,524.00	609,500.92	2,061,591.00	25,933.00	1.2%
Certificated Supervisors' and Administrators' Salaries		1300	754,476.00	717,642.24	211,262.63	724,665.00	(7,022.76)	-1.0%
Other Certificated Salaries		1900	7,552,237.00	7,493,781.06	2,096,600.91	7,291,721.00	202,060.06	2.7%
TOTAL, CERTIFICATED SALARIES			20,424,400.00	20,970,883.82	5,922,705.18	19,942,923.00	1,027,960.82	4.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,227,976.00	3,869,397.58	1,250,813.79	4,562,349.00	(692,951.42)	-17.9%
Classified Support Salaries		2200	3,688,166.00	3,688,166.00	1,104,305.07	3,568,327.00	119,839.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	257,166.00	257,166.00	95,112.28	291,861.00	(34,695.00)	-13.5%
Clerical, Technical and Office Salaries		2400	992,904.00	1,008,603.98	322,880.40	1,023,107.00	(14,503.02)	-1.4%
Other Classified Salaries		2900	1,301,831.00	1,245,857.97	256,257.09	1,718,819.00	(472,961.03)	-38.0%
TOTAL, CLASSIFIED SALARIES			10,468,043.00	10,069,191.53	3,029,368.63	11,164,463.00	(1,095,271.47)	-10.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,647,244.00	1,774,723.90	462,708.92	1,610,237.00	164,486.90	9.3%
PERS		3201-3202	1,155,225.00	1,106,106.43	350,288.34	1,244,277.00	(138,170.57)	-12.5%
OASDI/Medicare/Alternative		3301-3302	1,132,521.00	1,140,096.89	322,257.08	1,147,937.00	(7,840.11)	-0.7%
Health and Welfare Benefits		3401-3402	8,531,221.00	7,962,357.23	2,558,182.87	8,667,136.00	(704,778.77)	-8.9%
Unemployment Insurance		3501-3502	343,205.00	337,205.28	98,089.36	340,796.00	(3,590.72)	-1.1%
Workers' Compensation		3601-3602	633,435.00	660,121.02	185,672.71	644,147.00	15,974.02	2.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	890,883.00	859,236.79	258,993.44	953,421.00	(94,184.21)	-11.0%
PERS Reduction		3801-3802	127,192.00	125,308.10	37,943.98	112,715.00	12,593.10	10.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			14,460,926.00	13,965,155.64	4,274,136.70	14,720,666.00	(755,510.36)	-5.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	490,933.00	887,433.00	577,142.12	796,000.00	91,433.00	10.3%
Books and Other Reference Materials		4200	137,035.00	171,625.54	28,292.52	144,496.00	27,129.54	15.8%
Materials and Supplies		4300	1,462,819.00	5,018,569.63	303,551.50	1,607,220.00	3,411,349.63	68.0%
Noncapitalized Equipment		4400	243,559.00	234,238.27	6,546.76	243,559.00	(9,320.73)	-4.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,334,346.00	6,311,866.44	915,532.90	2,791,275.00	3,520,591.44	55.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,467,308.00	5,461,008.00	514,833.28	5,467,308.00	(6,300.00)	-0.1%
Travel and Conferences		5200	185,278.00	226,386.06	44,394.36	218,484.00	7,902.06	3.5%
Dues and Memberships		5300	129,783.00	105,430.00	64,616.71	129,783.00	(24,353.00)	-23.1%
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	680,467.00	699,948.89	121,833.64	601,564.00	98,384.89	14.1%
Transfers of Direct Costs		5710	(5,872.00)	(72,640.33)	(4,799.89)	(37,447.00)	(35,193.33)	48.4%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	7,342.74	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,286,998.00	2,411,730.04	627,415.18	2,683,059.00	(271,328.96)	-11.3%
Communications		5900	17,034.00	18,384.00	4,733.09	17,113.00	1,271.00	6.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,755,996.00	8,845,246.66	1,380,369.11	9,074,864.00	(229,617.34)	-2.6%

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)
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	68,693.00	25,261.00	(894.59)	10,000.00	15,261.00	60.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,693.00	25,261.00	(894.59)	10,000.00	15,261.00	60.4%
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	15,000.00	15,000.00	2,376.00	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	170,000.00	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	155,000.00	155,000.00	0.00	155,000.00	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)			340,000.00	170,000.00	2,376.00	170,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,039,202.00	2,089,452.51	632,657.54	2,350,487.00	(261,034.49)	-12.5%
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			2,039,202.00	2,089,452.51	632,657.54	2,350,487.00	(261,034.49)	-12.5%
TOTAL, EXPENDITURES			58,891,606.00	62,447,057.60	16,156,251.47	60,224,678.00	2,222,379.60	3.6%

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		
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	27,322,956.00	27,322,956.00	0.00	27,715,249.00	392,293.00	1.4%
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			27,322,956.00	27,322,956.00	0.00	27,715,249.00	392,293.00	1.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			27,322,956.00	27,322,956.00	0.00	27,715,249.00	(392,293.00)	1.4%

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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	138,685,004.00	138,685,004.00	11,636,226.60	139,051,938.00	366,934.00	0.3%
2) Federal Revenue		8100-8299	11,941,818.00	12,600,137.09	1,056,307.61	11,836,812.00	(763,325.09)	-6.1%
3) Other State Revenue		8300-8599	28,947,371.00	29,236,268.60	6,153,623.39	30,997,036.00	1,760,767.40	6.0%
4) Other Local Revenue		8600-8799	11,317,239.00	12,362,204.02	7,657,203.18	11,814,855.00	(547,349.02)	-4.4%
5) TOTAL, REVENUES			190,891,432.00	192,883,613.71	26,503,360.78	193,700,641.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	96,706,461.00	97,260,930.82	28,842,446.83	97,003,556.00	257,374.82	0.3%
2) Classified Salaries		2000-2999	23,917,776.00	23,531,024.53	7,084,323.15	24,312,368.00	(781,343.47)	-3.3%
3) Employee Benefits		3000-3999	53,118,827.00	52,623,556.64	16,331,685.67	52,476,697.00	146,859.64	0.3%
4) Books and Supplies		4000-4999	3,808,868.00	8,269,731.65	1,185,348.65	4,444,387.00	3,825,344.65	46.3%
5) Services and Other Operating Expenditures		5000-5999	17,356,452.00	17,548,652.75	3,348,068.41	17,838,730.00	(290,077.25)	-1.7%
6) Capital Outlay		6000-6999	68,693.00	25,261.00	20,456.08	31,351.00	(6,090.00)	-24.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,437,864.00	4,267,864.00	1,758,728.24	4,267,864.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(542,366.00)	(528,528.00)	(123,158.92)	(485,367.00)	(43,161.00)	8.2%
9) TOTAL, EXPENDITURES			198,872,575.00	202,998,493.39	58,447,898.11	199,889,586.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,981,143.00)	(10,114,879.68)	(31,944,537.33)	(6,188,945.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	100,000.00	(100,000.00)	New
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			4,000,000.00	4,000,000.00	0.00	3,900,000.00		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,981,143.00)	(6,114,879.68)	(31,944,537.33)	(2,288,945.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,604,610.67	27,604,610.67		27,604,610.67	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)			27,604,610.67	27,604,610.67		27,604,610.67		
d) Other Restatements		9795	0.00	0.00		(552,415.00)	(552,415.00)	New
e) Adjusted Beginning Balance (F1c + F1d)			27,604,610.67	27,604,610.67		27,052,195.67		
2) Ending Balance, June 30 (E + F1e)			23,623,467.67	21,489,730.99		24,763,250.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	206,980.00	177,138.00		177,138.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			1,658,814.68	0.00		1,641,987.68		
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			21,755,172.99	21,310,092.99		22,941,624.99		

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	63,052,744.00	63,052,744.00	7,048,698.00	67,240,753.00	4,188,009.00	6.6%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	332,368.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	593,035.00	593,035.00	0.00	575,474.00	(17,561.00)	-3.0%
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	66,568,723.00	66,568,723.00	0.00	66,412,877.00	(155,846.00)	-0.2%
Unsecured Roll Taxes		8042	6,213,117.00	6,213,117.00	5,868,367.45	6,586,604.00	373,487.00	6.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,997,000.00	1,997,000.00	546,267.59	2,220,000.00	223,000.00	11.2%
Education Revenue Augmentation Fund (ERAF)		8045	6,294,277.00	6,294,277.00	54,198.99	5,429,878.00	(864,399.00)	-13.7%
Community Redevelopment Funds (SB 617/699/1992)		8047	2,578,900.00	2,578,900.00	0.00	140,840.00	(2,438,060.00)	-94.5%
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			147,297,796.00	147,297,796.00	13,849,900.03	148,606,426.00	1,308,630.00	0.9%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(5,753,902.00)	(5,753,902.00)	0.00	(5,807,326.00)	(53,424.00)	0.9%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	5,753,902.00	5,753,902.00	0.00	5,807,326.00	53,424.00	0.9%
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	231,599.00	231,599.00	133,287.57	218,035.00	(13,564.00)	-5.9%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,844,391.00)	(8,844,391.00)	(2,346,961.00)	(9,772,523.00)	(928,132.00)	10.5%
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			138,685,004.00	138,685,004.00	11,636,226.60	139,051,938.00	366,934.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,331,932.00	4,331,932.00	0.00	4,261,632.00	(70,300.00)	-1.6%
Special Education Discretionary Grants		8182	166,667.00	166,667.00	0.00	196,361.00	29,694.00	17.8%
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	170,000.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	278,636.00	280,986.10	38,930.04	280,867.00	(119.10)	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	3,180,156.00	4,083,095.72	588,765.72	3,355,326.00	(727,769.72)	-17.8%
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	933,396.00	816,482.96	69,422.96	816,000.00	(482.96)	-0.1%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	483,058.00	483,058.00	0.00	483,058.00	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	575,186.00	586,224.00	0.00	585,878.00	(346.00)	-0.1%
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	1,822,787.00	1,851,691.31	359,188.89	1,857,690.00	5,998.69	0.3%
TOTAL, FEDERAL REVENUE			11,941,818.00	12,600,137.09	1,056,307.61	11,836,812.00	(763,325.09)	-6.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	180,671.00	180,671.00	50,587.88	180,671.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,660,334.00	2,659,967.00	531,993.00	2,659,967.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,345,197.00	1,345,197.00	376,655.12	1,345,197.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	13,743.00	652,054.00	652,054.00	New
Lottery - Unrestricted and Instructional Materi		8560	3,731,231.00	3,631,069.00	480,609.69	4,391,542.00	760,473.00	20.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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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	21,029,938.00	21,419,364.60	4,700,034.70	21,767,805.00	348,240.40	1.6%
TOTAL, OTHER STATE REVENUE			28,947,371.00	29,236,268.60	6,153,623.39	30,997,036.00	1,760,767.40	6.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	184,426.00	184,426.00	New
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	144,000.00	144,000.00	4,140.00	144,000.00	0.00	0.0%
Interest		8660	135,000.00	135,000.00	25,786.92	135,000.00	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	0.00	0.0%
Transportation Services	7230, 7240	8677	326,926.00	326,926.00	84,801.82	326,926.00	0.00	0.0%
Interagency Services	All Other	8677	131,629.00	131,629.00	0.00	131,629.00	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	400,000.00	473,506.04	171,089.98	473,506.00	(0.04)	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	20,156.75	17,893.75	20,157.00	0.25	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	9,387,396.00	10,338,698.23	7,218,916.71	9,419,455.00	(919,243.23)	-8.9%
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	792,288.00	792,288.00	134,574.00	979,756.00	187,468.00	23.7%
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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			11,317,239.00	12,362,204.02	7,657,203.18	11,814,855.00	(547,349.02)	-4.4%
TOTAL, REVENUES			190,891,432.00	192,883,613.71	26,503,360.78	193,700,641.00	817,027.29	0.4%

2012-13 First 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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	77,255,274.00	78,005,073.52	22,833,024.59	77,023,455.00	981,618.52	1.3%
Certificated Pupil Support Salaries		1200	4,239,245.00	4,130,919.00	1,253,540.71	4,204,680.00	(73,761.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	5,895,321.00	5,858,487.24	1,859,084.09	5,755,322.00	103,165.24	1.8%
Other Certificated Salaries		1900	9,316,621.00	9,266,451.06	2,896,797.44	10,020,099.00	(753,647.94)	-8.1%
TOTAL, CERTIFICATED SALARIES			96,706,461.00	97,260,930.82	28,842,446.83	97,003,556.00	257,374.82	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,389,347.00	4,030,768.58	1,297,908.71	4,744,176.00	(713,407.42)	-17.7%
Classified Support Salaries		2200	7,732,685.00	7,744,685.00	2,406,824.59	7,636,280.00	108,405.00	1.4%
Classified Supervisors' and Administrators' Salaries		2300	1,342,517.00	1,342,517.00	454,075.51	1,408,776.00	(66,259.00)	-4.9%
Clerical, Technical and Office Salaries		2400	7,886,757.00	7,884,556.98	2,477,688.50	7,919,149.00	(34,592.02)	-0.4%
Other Classified Salaries		2900	2,586,470.00	2,528,496.97	447,825.84	2,603,987.00	(75,490.03)	-3.0%
TOTAL, CLASSIFIED SALARIES			23,917,776.00	23,531,024.53	7,084,323.15	24,312,368.00	(781,343.47)	-3.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,864,232.00	7,991,711.90	2,326,139.62	7,847,503.00	144,208.90	1.8%
PERS		3201-3202	2,841,640.00	2,790,637.53	803,362.72	2,713,898.00	76,739.53	2.7%
OASDI/Medicare/Alternative		3301-3302	3,171,942.00	3,179,862.89	952,736.40	3,204,930.00	(25,067.11)	-0.8%
Health and Welfare Benefits		3401-3402	29,361,757.00	28,792,893.23	8,856,080.23	29,678,095.00	(885,201.77)	-3.1%
Unemployment Insurance		3501-3502	1,330,255.00	1,324,305.28	401,220.18	1,333,050.00	(8,744.72)	-0.7%
Workers' Compensation		3601-3602	2,492,050.00	2,518,841.02	745,356.97	2,513,594.00	5,247.02	0.2%
OPEB, Allocated		3701-3702	433,116.00	433,116.00	(66,717.32)	433,116.00	0.00	0.0%
OPEB, Active Employees		3751-3752	4,426,560.00	4,394,913.79	1,126,770.26	3,535,847.00	859,066.79	19.5%
PERS Reduction		3801-3802	143,041.00	143,041.00	110,251.61	140,179.00	2,862.00	2.0%
Other Employee Benefits		3901-3902	1,054,234.00	1,054,234.00	1,076,485.00	1,076,485.00	(22,251.00)	-2.1%
TOTAL, EMPLOYEE BENEFITS			53,118,827.00	52,623,556.64	16,331,685.67	52,476,697.00	146,859.64	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	490,933.00	889,433.00	579,188.11	796,000.00	93,433.00	10.5%
Books and Other Reference Materials		4200	187,035.00	248,808.59	30,729.34	201,679.00	47,129.59	18.9%
Materials and Supplies		4300	2,744,519.00	6,724,909.96	534,830.64	3,060,807.00	3,664,102.96	54.5%
Noncapitalized Equipment		4400	386,381.00	406,580.10	40,600.56	385,901.00	20,679.10	5.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,808,868.00	8,269,731.65	1,185,348.65	4,444,387.00	3,825,344.65	46.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,502,808.00	5,496,508.00	514,833.28	5,477,308.00	19,200.00	0.3%
Travel and Conferences		5200	302,272.00	344,303.36	68,185.56	336,401.00	7,902.36	2.3%
Dues and Memberships		5300	302,681.00	289,097.00	123,661.57	313,450.00	(24,353.00)	-8.4%
Insurance		5400-5450	1,165,818.00	1,165,818.00	1,148,932.73	1,165,818.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,972,886.00	2,972,886.00	612,042.27	2,909,066.00	63,820.00	2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,979,445.00	2,142,147.68	306,508.05	2,031,093.00	111,054.68	5.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	26,500.00	26,500.00	(4,173.46)	24,363.00	2,137.00	8.1%
Professional/Consulting Services and Operating Expenditures		5800	3,842,091.00	3,847,871.76	833,324.98	4,319,201.00	(471,329.24)	-12.2%
Communications		5900	1,261,951.00	1,263,520.95	(255,246.57)	1,262,030.00	1,490.95	0.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			17,356,452.00	17,548,652.75	3,348,068.41	17,838,730.00	(290,077.25)	-1.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	68,693.00	25,261.00	20,456.08	31,351.00	(6,090.00)	-24.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			68,693.00	25,261.00	20,456.08	31,351.00	(6,090.00)	-24.1%
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	15,000.00	15,000.00	2,376.00	15,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	334,000.00	334,000.00	0.00	334,000.00	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	170,000.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	155,000.00	155,000.00	0.00	155,000.00	0.00	0.0%
Debt Service		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	2,156,015.00	2,156,015.00	971,466.39	2,156,015.00	0.00	0.0%
Other Debt Service - Principal		7439	1,607,849.00	1,607,849.00	784,885.85	1,607,849.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,437,864.00	4,267,864.00	1,758,728.24	4,267,864.00	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	(542,366.00)	(528,528.00)	(123,158.92)	(485,367.00)	(43,161.00)	8.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(542,366.00)	(528,528.00)	(123,158.92)	(485,367.00)	(43,161.00)	8.2%
TOTAL, EXPENDITURES			198,872,575.00	202,998,493.39	58,447,898.11	199,889,586.00	3,108,907.39	1.5%

2012-13 First 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)
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	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	4,000,000.00	0.00	4,000,000.00	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	100,000.00	(100,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	100,000.00	(100,000.00)	New
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,000,000.00	4,000,000.00	0.00	3,900,000.00	100,000.00	-2.5%

Resource	Description	2012-13 Projected Year Totals
5640	Medi-Cal Billing Option	189,689.31
6300	Lottery: Instructional Materials	667,174.58
7091	Economic Impact Aid: Limited English Profici	696,884.88
7230	Transportation: Home to School	0.11
8150	Ongoing & Major Maintenance Account (RM,	88,238.80
Total, Restricted Balance		<u>1,641,987.68</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	638,146.00	719,711.00	0.00	719,711.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,095,256.00	6,095,256.00	1,277,150.26	6,183,123.00	87,867.00	1.4%
4) Other Local Revenue		8600-8799	230,000.00	230,900.09	121,797.09	235,500.00	4,599.91	2.0%
5) TOTAL, REVENUES			6,963,402.00	7,045,867.09	1,398,947.35	7,138,334.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,609,272.00	2,815,272.00	568,688.52	2,578,602.00	36,670.00	1.4%
2) Classified Salaries		2000-2999	977,292.00	971,292.00	324,478.01	1,007,276.00	(35,984.00)	-3.7%
3) Employee Benefits		3000-3999	1,439,549.00	1,439,549.00	366,706.55	1,491,034.00	(51,485.00)	-3.6%
4) Books and Supplies		4000-4999	285,743.00	382,046.09	70,831.17	300,597.00	81,449.09	21.3%
5) Services and Other Operating Expenditures		5000-5999	389,696.00	389,696.00	53,805.01	278,288.00	111,408.00	28.6%
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	279,032.00	265,194.00	61,810.00	220,150.00	45,044.00	17.0%
9) TOTAL, EXPENDITURES			5,980,584.00	6,063,049.09	1,446,319.26	5,875,947.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			982,818.00	982,818.00	(47,371.91)	1,262,387.00		
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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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			(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(17,182.00)	(17,182.00)	(47,371.91)	262,387.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,572,637.06	2,572,637.06		2,572,637.06	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)			2,572,637.06	2,572,637.06		2,572,637.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,572,637.06	2,572,637.06		2,572,637.06		
2) Ending Balance, June 30 (E + F1e)			2,555,455.06	2,555,455.06		2,835,024.06		
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	2,555,455.06	2,555,455.06		2,835,024.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	638,146.00	719,711.00	0.00	719,711.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			638,146.00	719,711.00	0.00	719,711.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	6,095,256.00	6,095,256.00	1,277,150.26	6,183,123.00	87,867.00	1.4%
TOTAL, OTHER STATE REVENUE			6,095,256.00	6,095,256.00	1,277,150.26	6,183,123.00	87,867.00	1.4%
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	5,000.00	5,000.00	0.00	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%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	225,000.00	225,900.09	121,797.09	230,500.00	4,599.91	2.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			230,000.00	230,900.09	121,797.09	235,500.00	4,599.91	2.0%
TOTAL, REVENUES			6,963,402.00	7,045,867.09	1,398,947.35	7,138,334.00		

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	1,884,274.00	1,884,274.00	343,104.88	1,850,403.00	33,871.00	1.8%
Certificated Pupil Support Salaries		1200	60,000.00	60,000.00	21,392.13	51,392.00	8,608.00	14.3%
Certificated Supervisors' and Administrators' Salaries		1300	366,012.00	372,012.00	130,523.82	373,851.00	(1,839.00)	-0.5%
Other Certificated Salaries		1900	298,986.00	298,986.00	73,667.69	302,956.00	(3,970.00)	-1.3%
TOTAL, CERTIFICATED SALARIES			2,609,272.00	2,615,272.00	568,688.52	2,578,602.00	36,670.00	1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	180,633.00	180,633.00	60,172.00	180,516.00	117.00	0.1%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	787,659.00	781,659.00	264,306.01	828,760.00	(45,101.00)	-5.8%
Other Classified Salaries		2900	9,000.00	9,000.00	0.00	0.00	9,000.00	100.0%
TOTAL, CLASSIFIED SALARIES			977,292.00	971,292.00	324,478.01	1,007,276.00	(35,984.00)	-3.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	172,233.00	172,233.00	41,358.11	193,386.00	(21,153.00)	-12.3%
PERS		3201-3202	113,551.00	113,551.00	38,023.40	116,661.00	(3,110.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	112,095.00	112,095.00	33,653.83	119,569.00	(7,474.00)	-6.7%
Health and Welfare Benefits		3401-3402	855,236.00	855,236.00	206,616.33	875,439.00	(20,203.00)	-2.4%
Unemployment Insurance		3501-3502	46,552.00	46,552.00	9,848.52	41,160.00	5,402.00	11.6%
Workers' Compensation		3601-3602	74,316.00	74,316.00	18,557.26	77,543.00	(3,227.00)	-4.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	46,830.00	46,830.00	13,745.69	52,809.00	(5,979.00)	-12.8%
PERS Reduction		3801-3802	18,736.00	18,736.00	4,903.41	14,477.00	4,259.00	22.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,439,549.00	1,439,549.00	366,706.55	1,491,034.00	(51,485.00)	-3.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	143,093.00	143,093.00	57,781.30	113,281.00	29,812.00	20.8%
Books and Other Reference Materials		4200	13,500.00	18,500.00	7.65	9,500.00	9,000.00	48.6%
Materials and Supplies		4300	84,160.00	179,466.09	13,042.22	144,237.00	35,229.09	19.6%
Noncapitalized Equipment		4400	45,000.00	40,987.00	0.00	33,579.00	7,408.00	18.1%
TOTAL, BOOKS AND SUPPLIES			285,743.00	382,046.09	70,831.17	300,597.00	81,449.09	21.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,600.00	17,600.00	987.55	11,332.00	6,268.00	35.6%
Dues and Memberships		5300	751.00	751.00	250.00	550.00	201.00	26.8%
Insurance		5400-5460	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	62,562.00	62,562.00	13,237.23	47,850.00	14,712.00	23.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	44,000.00	44,000.00	4,483.71	38,852.00	5,348.00	12.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,500.00	7,500.00	2,237.48	6,861.00	639.00	8.5%
Professional/Consulting Services and Operating Expenditures		5800	202,176.00	202,176.00	8,424.04	148,212.00	53,964.00	26.7%
Communications		5900	55,107.00	55,107.00	24,185.00	24,831.00	30,276.00	54.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			389,696.00	389,696.00	53,905.01	278,288.00	111,408.00	28.6%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	279,032.00	285,194.00	61,810.00	220,150.00	45,044.00	17.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			279,032.00	285,194.00	61,810.00	220,150.00	45,044.00	17.0%
TOTAL, EXPENDITURES			5,980,584.00	6,063,049.09	1,446,319.26	5,875,947.00		

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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	568,609.00	606,206.55	37,597.55	648,355.00	42,148.45	7.0%
3) Other State Revenue		8300-8599	945,054.00	1,003,448.02	58,394.02	802,676.00	(200,772.02)	-20.0%
4) Other Local Revenue		8600-8799	50,000.00	179,307.71	127,016.27	165,903.00	(13,404.71)	-7.5%
5) TOTAL, REVENUES			1,563,663.00	1,788,962.28	223,007.84	1,616,934.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	354,692.00	354,692.00	133,583.21	406,522.00	(51,830.00)	-14.6%
2) Classified Salaries		2000-2999	560,428.00	560,428.00	215,117.06	529,160.00	31,268.00	5.6%
3) Employee Benefits		3000-3999	615,590.00	615,590.00	175,289.72	570,165.00	45,425.00	7.4%
4) Books and Supplies		4000-4999	9,361.00	234,660.28	11,540.26	82,983.00	151,677.28	64.6%
5) Services and Other Operating Expenditures		5000-5999	23,592.00	23,592.00	8,855.31	28,104.00	(4,512.00)	-19.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,563,663.00	1,788,962.28	544,385.56	1,616,934.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(321,377.72)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(321,377.72)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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	8280	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8280	588,609.00	606,206.55	37,597.55	648,355.00	42,148.45	7.0%
TOTAL, FEDERAL REVENUE			588,609.00	606,206.55	37,597.55	648,355.00	42,148.45	7.0%
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	945,054.00	945,054.00	0.00	802,676.00	(142,378.00)	-15.1%
All Other State Revenue	All Other	8590	0.00	58,394.02	58,394.02	0.00	(58,394.02)	-100.0%
TOTAL, OTHER STATE REVENUE			945,054.00	1,003,448.02	58,394.02	802,676.00	(200,772.02)	-20.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(104.89)	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	50,000.00	63,404.40	11,217.85	50,000.00	(13,404.40)	-21.1%
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	115,903.31	115,903.31	115,903.00	(0.31)	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			50,000.00	179,307.71	127,016.27	165,903.00	(13,404.71)	-7.5%
TOTAL, REVENUES			1,563,663.00	1,788,982.28	223,007.84	1,616,934.00		

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	267,113.00	267,113.00	103,072.36	316,144.00	(49,031.00)	-18.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	87,579.00	87,579.00	29,599.45	89,467.00	(1,888.00)	-2.2%
Other Certificated Salaries		1900	0.00	0.00	911.40	911.00	(911.00)	New
TOTAL, CERTIFICATED SALARIES			354,692.00	354,692.00	133,583.21	406,522.00	(51,830.00)	-14.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	505,770.00	505,770.00	181,154.14	449,986.00	55,784.00	11.0%
Classified Support Salaries		2200	13,215.00	13,215.00	4,493.52	13,981.00	(766.00)	-5.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,443.00	14,443.00	4,787.72	14,612.00	(169.00)	-1.2%
Other Classified Salaries		2900	27,000.00	27,000.00	24,681.68	50,581.00	(23,581.00)	-87.3%
TOTAL, CLASSIFIED SALARIES			560,428.00	560,428.00	215,117.06	529,160.00	31,268.00	5.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	29,004.00	29,004.00	10,028.30	30,544.00	(1,540.00)	-5.3%
PERS		3201-3202	68,008.00	68,008.00	18,138.47	55,543.00	12,465.00	18.3%
OASDI/Medicare/Alternative		3301-3302	52,655.00	52,655.00	16,471.12	43,242.00	9,413.00	17.9%
Health and Welfare Benefits		3401-3402	388,105.00	388,105.00	108,292.85	372,056.00	16,049.00	4.1%
Unemployment Insurance		3501-3502	10,731.00	10,731.00	3,569.21	9,735.00	996.00	9.3%
Workers' Compensation		3601-3602	22,813.00	22,813.00	7,231.31	19,392.00	3,421.00	15.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	31,657.00	31,657.00	8,814.04	31,657.00	0.00	0.0%
PERS Reduction		3801-3802	12,617.00	12,617.00	2,744.42	7,996.00	4,621.00	36.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			615,590.00	615,590.00	175,289.72	570,165.00	45,425.00	7.4%
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	7,361.00	232,660.28	41.46	71,320.00	161,340.28	69.3%
Noncapitalized Equipment		4400	2,000.00	2,000.00	11,498.80	11,663.00	(9,663.00)	-483.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,361.00	234,660.28	11,540.26	82,983.00	151,677.28	64.6%

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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	22,592.00	22,592.00	8,855.31	20,124.00	2,468.00	10.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	7,980.00	(6,980.00)	-698.0%
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			23,592.00	23,592.00	8,855.31	28,104.00	(4,512.00)	-19.1%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	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			1,563,663.00	1,788,962.28	544,385.56	1,616,934.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,200.00	1,200.00	289.41	1,200.00	0.00	0.0%
5) TOTAL, REVENUES			1,200.00	1,200.00	289.41	1,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	500.00	500.00	0.00	500.00	0.00	0.0%
3) Employee Benefits		3000-3899	57.00	57.00	0.00	57.00	0.00	0.0%
4) Books and Supplies		4000-4999	25,000.00	25,000.00	0.00	22,000.00	3,000.00	12.0%
5) Services and Other Operating Expenditures		5000-5999	110,000.00	110,000.00	8,700.00	110,000.00	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			135,557.00	135,557.00	8,700.00	132,557.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(134,357.00)	(134,357.00)	(8,410.59)	(131,357.00)		
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)			(134,357.00)	(134,357.00)	(8,410.59)	(131,357.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	170,969.38	170,969.38		170,969.38	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)			170,969.38	170,969.38		170,969.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,969.38	170,969.38		170,969.38		
2) Ending Balance, June 30 (E + F1e)			36,612.38	36,612.38		39,612.38		
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) Restricted			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	36,612.38	36,612.38		39,612.38		
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		8580	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,200.00	1,200.00	289.41	1,200.00	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	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			1,200.00	1,200.00	289.41	1,200.00	0.00	0.0%
TOTAL, REVENUES			1,200.00	1,200.00	289.41	1,200.00		

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	500.00	500.00	0.00	500.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			500.00	500.00	0.00	500.00	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	38.00	38.00	0.00	38.00	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	8.00	8.00	0.00	8.00	0.00	0.0%
Workers' Compensation		3601-3602	11.00	11.00	0.00	11.00	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			57.00	57.00	0.00	57.00	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	21,000.00	21,000.00	0.00	18,000.00	3,000.00	14.3%
Noncapitalized Equipment		4400	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,000.00	25,000.00	0.00	22,000.00	3,000.00	12.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	110,000.00	110,000.00	8,700.00	110,000.00	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			110,000.00	110,000.00	8,700.00	110,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	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			135,557.00	135,557.00	8,700.00	132,557.00		

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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	85,000.00	85,000.00	19,751.42	85,000.00	0.00	0.0%
5) TOTAL, REVENUES			85,000.00	85,000.00	19,751.42	85,000.00		
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	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)			85,000.00	85,000.00	19,751.42	85,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			85,000.00	85,000.00	19,751.42	85,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,092,398.78	12,092,398.78		12,092,398.78	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)			12,092,398.78	12,092,398.78		12,092,398.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,092,398.78	12,092,398.78		12,092,398.78		
2) Ending Balance, June 30 (E + F1e)			12,177,398.78	12,177,398.78		12,177,398.78		
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								
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	12,177,398.78	12,177,398.78		12,177,398.78		
Unassigned/Unappropriated Amount			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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	85,000.00	85,000.00	19,751.42	85,000.00	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%
TOTAL, OTHER LOCAL REVENUE			85,000.00	85,000.00	19,751.42	85,000.00	0.00	0.0%
TOTAL, REVENUES			85,000.00	85,000.00	19,751.42	85,000.00		
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								
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	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,000.00	18,000.00	7,905.96	31,560.00	13,560.00	75.3%
5) TOTAL, REVENUES			18,000.00	18,000.00	7,905.96	31,560.00		
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)			18,000.00	18,000.00	7,905.96	31,560.00		
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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	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			(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(982,000.00)	(982,000.00)	7,905.96	(968,440.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,750,660.74	5,750,660.74		5,750,660.74	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)			5,750,660.74	5,750,660.74		5,750,660.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,750,660.74	5,750,660.74		5,750,660.74		
2) Ending Balance, June 30 (E + F1e)			4,768,660.74	4,768,660.74		4,782,220.74		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,768,660.74	4,768,660.74		4,782,220.74		
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 LOCAL REVENUE								
Interest		8660	18,000.00	18,000.00	7,905.96	31,560.00	13,560.00	75.3%
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			18,000.00	18,000.00	7,905.96	31,560.00	13,560.00	75.3%
TOTAL, REVENUES			18,000.00	18,000.00	7,905.96	31,560.00		
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	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.00	1,000,000.00	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)			(1,000,000.00)	(1,000,000.00)	0.00	(1,000,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,150,100.00	1,150,100.00	338,017.20	1,160,000.00	9,900.00	0.9%
5) TOTAL, REVENUES			1,150,100.00	1,150,100.00	338,017.20	1,160,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,164,347.00	1,164,347.00	326,658.57	1,021,446.00	142,901.00	12.3%
3) Employee Benefits		3000-3999	531,881.00	531,881.00	136,973.25	450,320.00	81,561.00	15.3%
4) Books and Supplies		4000-4999	2,802,300.00	3,695,300.00	627,383.20	3,695,300.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,363,698.00	14,371,698.00	881,537.46	14,371,698.00	0.00	0.0%
6) Capital Outlay		6000-6999	99,192,646.00	98,291,646.00	11,531,989.46	98,291,646.00	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			118,054,872.00	118,054,872.00	13,504,541.94	117,830,410.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(116,904,772.00)	(116,904,772.00)	(13,166,524.74)	(116,670,410.00)		
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		8830-8979	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		8960-8999	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)			(116,904,772.00)	(116,904,772.00)	(13,166,524.74)	(118,870,410.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	195,121,387.06	195,121,387.06		195,121,387.06	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)			195,121,387.06	195,121,387.06		195,121,387.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			195,121,387.06	195,121,387.06		195,121,387.06		
2) Ending Balance, June 30 (E + F1e)			78,216,615.06	78,216,615.06		78,450,977.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	78,216,615.06	78,216,615.06		78,450,977.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8576	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								
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	1,150,100.00	1,150,100.00	338,017.20	1,160,000.00	9,900.00	0.9%
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			1,150,100.00	1,150,100.00	338,017.20	1,160,000.00	9,900.00	0.9%
TOTAL, REVENUES			1,150,100.00	1,150,100.00	338,017.20	1,160,000.00		

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	65,000.00	65,000.00	22,469.18	65,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	839,177.00	839,177.00	216,576.82	701,127.00	138,050.00	16.5%
Clerical, Technical and Office Salaries		2400	260,170.00	260,170.00	87,622.57	255,319.00	4,851.00	1.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,164,347.00	1,164,347.00	326,658.57	1,021,446.00	142,901.00	12.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	38,634.00	38,634.00	0.00	0.00	38,634.00	100.0%
PERS		3201-3202	69,603.00	69,603.00	34,526.43	109,869.00	(40,266.00)	-57.9%
OASDI/Medicare/Alternative		3301-3302	106,637.00	106,637.00	23,912.45	73,648.00	32,789.00	30.7%
Health and Welfare Benefits		3401-3402	226,487.00	226,487.00	54,920.11	168,014.00	38,473.00	17.0%
Unemployment Insurance		3501-3502	12,807.00	12,607.00	3,583.12	11,287.00	1,520.00	11.9%
Workers' Compensation		3601-3602	27,130.00	27,130.00	6,796.80	21,695.00	5,435.00	20.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	37,297.00	37,297.00	7,937.83	29,729.00	7,568.00	20.3%
PERS Reduction		3801-3802	13,286.00	13,286.00	5,286.51	15,878.00	(2,592.00)	-19.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			531,881.00	531,881.00	136,973.25	450,320.00	81,561.00	15.3%
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	943,800.00	1,657,300.00	354,073.15	1,657,300.00	0.00	0.0%
Noncapitalized Equipment		4400	1,858,500.00	2,038,000.00	273,310.05	2,038,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,802,300.00	3,695,300.00	627,383.20	3,695,300.00	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	15,198.00	15,198.00	2,345.76	15,198.00	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	5,500.00	5,500.00	2,173.68	5,500.00	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	14,332,000.00	14,340,000.00	879,030.44	14,340,000.00	0.00	0.0%
Communications		5900	11,000.00	11,000.00	(2,012.42)	11,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,363,698.00	14,371,698.00	881,537.46	14,371,698.00	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	2,058,500.00	2,058,500.00	210,813.74	2,980,709.00	(902,209.00)	-43.8%
Land Improvements		6170	11,992,600.00	11,992,600.00	1,284,780.14	11,992,600.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	84,911,546.00	83,559,046.00	9,386,495.12	82,656,837.00	902,209.00	1.1%
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	230,000.00	681,500.00	649,900.46	681,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			99,192,646.00	98,291,646.00	11,531,989.46	98,291,646.00	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								
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			118,054,872.00	118,054,872.00	13,504,541.94	117,830,410.00		

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%
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	522,000.00	522,000.00	119,146.53	522,700.00	700.00	0.1%
5) TOTAL REVENUES			522,000.00	522,000.00	119,146.53	522,700.00		
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	612.00	612.00	(612.00)	New
3) Employee Benefits		3000-3999	0.00	0.00	51.24	52.00	(52.00)	New
4) Books and Supplies		4000-4999	500.00	500.00	0.00	500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,055,500.00	2,055,500.00	30,258.00	2,055,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,086,000.00	2,086,000.00	30,921.24	2,086,664.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,564,000.00)	(1,564,000.00)	88,226.29	(1,563,964.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,564,000.00)	(1,564,000.00)	88,225.29	(1,563,964.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,270,205.26	3,270,205.26		3,270,205.26	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)			3,270,205.26	3,270,205.26		3,270,205.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,270,205.26	3,270,205.26		3,270,205.26		
2) Ending Balance, June 30 (E + F1e)			1,706,205.26	1,706,205.26		1,706,241.26		
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) Legally Restricted Balance								
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	1,706,205.26	1,706,205.26		1,706,241.26		
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		8580	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	22,000.00	22,000.00	5,697.49	22,700.00	700.00	3.2%
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		8661	500,000.00	500,000.00	113,449.04	500,000.00	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			522,000.00	522,000.00	119,146.53	522,700.00	700.00	0.1%
TOTAL, REVENUES			522,000.00	522,000.00	119,146.53	522,700.00		

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	612.00	612.00	(612.00)	New
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	612.00	612.00	(612.00)	New
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	31.83	32.00	(32.00)	New
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	6.74	7.00	(7.00)	New
Workers' Compensation		3601-3602	0.00	0.00	12.67	13.00	(13.00)	New
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	51.24	52.00	(52.00)	New
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500.00	500.00	0.00	500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			500.00	500.00	0.00	500.00	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	5,000.00	5,000.00	0.00	5,000.00	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	544,000.00	544,000.00	30,258.00	544,000.00	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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Communications		5900	500.00	500.00	0.00	500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,055,500.00	2,055,500.00	30,258.00	2,055,500.00	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	30,000.00	30,000.00	0.00	30,000.00	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			30,000.00	30,000.00	0.00	30,000.00	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%
TOTAL EXPENDITURES			2,086,000.00	2,086,000.00	30,921.24	2,086,664.00		

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		8985	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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	8.48	32.00	32.00	New
5) TOTAL, REVENUES			0.00	0.00	8.48	32.00		
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	16.00	(16.00)	New
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		7300-7369	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	16.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	8.48	16.00		
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	8.48	16.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		16.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		16.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8645	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	8.48	32.00	32.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	8.48	32.00	32.00	New
TOTAL, REVENUES			0.00	0.00	8.48	32.00		

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	16.00	(16.00)	New
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	16.00	(16.00)	New

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)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	16.00		

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		8880	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	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		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
7710	State School Facilities Projects	16.00
Total, Restricted Balance		<u>16.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,500,000.00	7,500,000.00	1,582,077.00	7,500,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,000.00	110,000.00	36,339.57	135,000.00	25,000.00	22.7%
5) TOTAL, REVENUES			7,610,000.00	7,610,000.00	1,598,416.57	7,635,000.00		
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	6,610.88	6,611.00	(6,611.00)	New
5) Services and Other Operating Expenditures		5000-5999	700,000.00	640,000.00	65,185.90	603,500.00	36,500.00	5.7%
6) Capital Outlay		6000-6999	1,734,000.00	1,794,000.00	470,757.47	1,734,000.00	60,000.00	3.3%
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			2,434,000.00	2,434,000.00	542,554.25	2,344,111.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			5,176,000.00	5,176,000.00	1,055,862.32	5,290,889.00		
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)			5,176,000.00	5,176,000.00	1,055,862.32	5,290,889.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,356,842.03	20,356,842.03		20,356,842.03	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)			20,356,842.03	20,356,842.03		20,356,842.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,356,842.03	20,356,842.03		20,356,842.03		
2) Ending Balance, June 30 (E + F1e)			25,532,842.03	25,532,842.03		25,647,731.03		
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			25,532,842.03	25,532,842.03		25,647,731.03		
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	7,500,000.00	7,500,000.00	1,562,077.00	7,500,000.00	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			7,500,000.00	7,500,000.00	1,562,077.00	7,500,000.00	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	110,000.00	110,000.00	36,339.57	135,000.00	25,000.00	22.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,000.00	110,000.00	36,339.57	135,000.00	25,000.00	22.7%
TOTAL, REVENUES			7,610,000.00	7,610,000.00	1,598,416.57	7,635,000.00		

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	6,610.88	6,611.00	(6,611.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	6,610.88	6,611.00	(6,611.00)	New
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	14,500.00	(14,500.00)	New
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	700,000.00	640,000.00	65,185.90	589,000.00	51,000.00	8.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			700,000.00	640,000.00	65,185.90	603,500.00	36,500.00	5.7%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	100,000.00	100,000.00	24,543.46	100,000.00	0.00	0.0%
Land Improvements		6170	1,200,000.00	1,200,000.00	340,076.25	1,200,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	434,000.00	494,000.00	106,137.76	434,000.00	60,000.00	12.1%
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			1,734,000.00	1,794,000.00	470,757.47	1,734,000.00	60,000.00	3.3%
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			2,434,000.00	2,434,000.00	542,554.25	2,344,111.00		

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	25,647,731.03
Total, Restricted Balance		<u>25,647,731.03</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	15.00	15.00	2.63	12.00	(3.00)	-20.0%
5) TOTAL, REVENUES			15.00	15.00	2.63	12.00		
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)			15.00	15.00	2.63	12.00		
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)			15.00	15.00	2.63	12.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,542.07	1,542.07		1,542.07	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)			1,542.07	1,542.07		1,542.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,542.07	1,542.07		1,542.07		
2) Ending Balance, June 30 (E + F1e)			1,557.07	1,557.07		1,554.07		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,557.07	1,557.07		1,554.07		
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)	% Dif 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	15.00	15.00	2.63	12.00	(3.00)	-20.0%
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			15.00	15.00	2.63	12.00	(3.00)	-20.0%
TOTAL, REVENUES			15.00	15.00	2.63	12.00		

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		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		8170	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		8500	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								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	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)
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		8865	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8871	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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,643,259.00	3,643,259.00	1,022,354.30	3,646,075.00	2,816.00	0.1%
3) Other State Revenue		8300-8599	377,120.00	377,120.00	91,784.35	323,336.00	(53,782.00)	-14.3%
4) Other Local Revenue		8600-8799	2,137,752.00	2,137,752.00	640,958.88	2,085,679.00	(52,073.00)	-2.4%
5) TOTAL, REVENUES			6,158,131.00	6,158,131.00	1,755,097.53	6,055,092.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,389,627.00	2,389,627.00	667,419.30	2,409,289.00	(19,672.00)	-0.8%
3) Employee Benefits		3000-3999	1,548,218.00	1,548,218.00	449,514.77	1,558,309.00	(10,091.00)	-0.7%
4) Books and Supplies		4000-4999	1,911,505.00	1,911,505.00	221,361.17	1,933,861.00	(22,356.00)	-1.2%
5) Services and Other Operating Expenses		5000-5999	55,000.00	55,000.00	31,046.29	45,101.00	9,899.00	18.0%
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	263,334.00	263,334.00	61,348.92	265,217.00	(1,883.00)	-0.7%
9) TOTAL, EXPENSES			6,167,684.00	6,167,684.00	1,430,690.45	6,211,787.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,553.00)	(9,553.00)	324,407.08	(156,695.00)		
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)			(9,553.00)	(9,553.00)	324,407.08	(158,695.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	543,538.41	543,538.41		543,538.41	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)			543,538.41	543,538.41		543,538.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			543,538.41	543,538.41		543,538.41		
2) Ending Net Position, June 30 (E + F1e)			533,985.41	533,985.41		386,843.41		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	533,985.41	533,985.41		386,843.41		
c) Unrestricted Net Position		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	3,643,259.00	3,643,259.00	1,022,354.30	3,646,075.00	2,816.00	0.1%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,643,259.00	3,643,259.00	1,022,354.30	3,646,075.00	2,816.00	0.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	377,120.00	377,120.00	91,784.35	323,338.00	(53,782.00)	-14.3%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			377,120.00	377,120.00	91,784.35	323,338.00	(53,782.00)	-14.3%
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	2,117,752.00	2,117,752.00	640,957.72	2,074,449.00	(43,303.00)	-2.0%
Interest		8660	0.00	0.00	1.16	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%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	0.00	11,230.00	(8,770.00)	-43.9%
TOTAL, OTHER LOCAL REVENUE			2,137,752.00	2,137,752.00	640,958.88	2,085,679.00	(52,073.00)	-2.4%
TOTAL, REVENUES			6,158,131.00	6,158,131.00	1,755,097.53	6,055,092.00		

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	1,921,441.00	1,921,441.00	544,893.73	1,932,754.00	(11,313.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	119,133.00	119,133.00	40,330.81	121,889.00	(2,756.00)	-2.3%
Clerical, Technical and Office Salaries		2400	159,053.00	159,053.00	56,434.60	167,021.00	(7,968.00)	-5.0%
Other Classified Salaries		2900	190,000.00	190,000.00	25,760.18	187,635.00	2,365.00	1.2%
TOTAL, CLASSIFIED SALARIES			2,389,627.00	2,389,627.00	667,419.30	2,409,299.00	(19,672.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	240,310.00	240,310.00	89,609.57	250,753.00	(10,443.00)	-4.3%
OASDI/Medicare/Alternative		3301-3302	163,416.00	163,416.00	48,838.44	182,092.00	(18,676.00)	-11.4%
Health and Welfare Benefits		3401-3402	949,500.00	949,500.00	283,293.94	949,500.00	0.00	0.0%
Unemployment Insurance		3501-3502	24,202.00	24,202.00	7,086.87	26,248.00	(2,046.00)	-8.5%
Workers' Compensation		3601-3602	55,664.00	55,664.00	13,879.28	49,960.00	5,704.00	10.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	71,207.00	71,207.00	16,705.05	60,251.00	10,956.00	15.4%
PERS Reduction		3801-3802	43,919.00	43,919.00	10,101.62	39,505.00	4,414.00	10.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,548,218.00	1,548,218.00	449,514.77	1,558,309.00	(10,091.00)	-0.7%
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	30,000.00	30,000.00	11,708.13	127,498.00	(97,498.00)	-325.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	4,253.03	7,042.00	2,958.00	29.6%
Food		4700	1,871,505.00	1,871,505.00	205,400.01	1,799,321.00	72,184.00	3.9%
TOTAL, BOOKS AND SUPPLIES			1,911,505.00	1,911,505.00	221,361.17	1,933,861.00	(22,356.00)	-1.2%
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	5,000.00	5,000.00	951.22	4,621.00	379.00	7.6%
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	15,000.00	15,000.00	609.84	13,820.00	1,180.00	7.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,000.00)	(40,000.00)	1,935.98	(37,224.00)	(2,776.00)	6.9%
Professional/Consulting Services and Operating Expenditures		5800	75,000.00	75,000.00	27,549.25	63,884.00	11,116.00	14.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			55,000.00	55,000.00	31,046.29	45,101.00	9,899.00	18.0%

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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	263,334.00	263,334.00	61,348.92	265,217.00	(1,883.00)	-0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			263,334.00	263,334.00	61,348.92	265,217.00	(1,883.00)	-0.7%
TOTAL, EXPENSES			6,167,684.00	6,167,684.00	1,430,690.45	6,211,787.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8865	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		8880	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8890	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8897	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	386,843.41
Total, Restricted Net Position		<u>386,843.41</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,424,700.00	3,424,700.00	1,241,328.80	3,827,419.00	402,719.00	11.8%
5) TOTAL REVENUES			3,424,700.00	3,424,700.00	1,241,328.80	3,827,419.00		
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	5,000.00	5,000.00	17,758.68	26,750.00	(21,750.00)	-435.0%
5) Services and Other Operating Expenses		5000-5999	3,749,744.00	3,749,744.00	1,543,527.24	4,090,492.00	(340,748.00)	-9.1%
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			3,754,744.00	3,754,744.00	1,561,283.90	4,117,242.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(330,044.00)	(330,044.00)	(319,955.10)	(289,823.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	100,000.00	100,000.00	New
b) Transfers Out		7600-7629	2,000,000.00	2,000,000.00	0.00	2,000,000.00	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			(2,000,000.00)	(2,000,000.00)	0.00	(1,900,000.00)		

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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(2,330,044.00)	(2,330,044.00)	(319,955.10)	(2,199,823.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,410,830.15	4,410,830.15		4,410,830.15	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,410,830.15	4,410,830.15		4,410,830.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,410,830.15	4,410,830.15		4,410,830.15		
2) Ending Net Position, June 30 (E + F1e)			2,080,786.15	2,080,786.15		2,221,007.15		
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	2,080,786.15	2,080,786.15		2,221,007.15		

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	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								
In-District Premiums/Contributions		8674	3,415,700.00	3,415,700.00	1,016,942.93	3,422,823.00	7,123.00	0.2%
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	9,000.00	9,000.00	224,385.87	404,596.00	395,596.00	4395.5%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,424,700.00	3,424,700.00	1,241,328.80	3,827,419.00	402,719.00	11.8%
TOTAL REVENUES			3,424,700.00	3,424,700.00	1,241,328.80	3,827,419.00		

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	5,000.00	5,000.00	11,796.63	20,000.00	(15,000.00)	-300.0%
Noncapitalized Equipment		4400	0.00	0.00	5,960.63	6,750.00	(6,750.00)	New
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	17,756.66	26,750.00	(21,750.00)	-435.0%
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	250,000.00	250,000.00	25,371.74	250,000.00	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	65,000.00	65,000.00	384,487.50	419,488.00	(354,488.00)	-545.4%
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	3,434,744.00	3,434,744.00	1,133,668.00	3,421,004.00	13,740.00	0.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,749,744.00	3,749,744.00	1,543,527.24	4,090,492.00	(340,748.00)	-9.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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			3,754,744.00	3,754,744.00	1,561,283.90	4,117,242.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	100,000.00	100,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	100,000.00	100,000.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,000,000.00	2,000,000.00	0.00	2,000,000.00	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)			(2,000,000.00)	(2,000,000.00)	0.00	(1,900,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500,000.00	2,500,000.00	1,065,873.87	2,950,000.00	450,000.00	18.0%
5) TOTAL, REVENUES			2,500,000.00	2,500,000.00	1,065,873.87	2,950,000.00		
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	30,000.00	30,000.00	7,916.44	33,000.00	(3,000.00)	-10.0%
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			30,000.00	30,000.00	7,916.44	33,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,470,000.00	2,470,000.00	1,057,957.23	2,917,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			2,470,000.00	2,470,000.00	1,057,957.23	2,917,000.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	21,110,506.16	21,110,506.16		21,110,506.16	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)			21,110,506.16	21,110,506.16		21,110,506.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			21,110,506.16	21,110,506.16		21,110,506.16		
2) Ending Net Position, June 30 (E + F1e)			23,580,506.16	23,580,506.16		24,027,506.16		
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	23,580,506.16	23,580,506.16		24,027,506.16		

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								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,500,000.00	2,500,000.00	1,065,873.67	2,950,000.00	450,000.00	18.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	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%
TOTAL, OTHER LOCAL REVENUE			2,500,000.00	2,500,000.00	1,065,873.67	2,950,000.00	450,000.00	18.0%
TOTAL, REVENUES			2,500,000.00	2,500,000.00	1,065,873.67	2,950,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	30,000.00	30,000.00	7,916.44	33,000.00	(3,000.00)	-10.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			30,000.00	30,000.00	7,916.44	33,000.00	(3,000.00)	-10.0%
TOTAL, EXPENSES			30,000.00	30,000.00	7,916.44	33,000.00		
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	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	6,000.00	6,000.00	0.00	6,000.00	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			6,000.00	6,000.00	0.00	6,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,000.00)	(6,000.00)	0.00	(6,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(6,000.00)	(6,000.00)	0.00	(6,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	69,181.68	69,181.68		69,181.68	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)			69,181.68	69,181.68		69,181.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			69,181.68	69,181.68		69,181.68		
2) Ending Net Position, June 30 (E + F1e)			63,181.68	63,181.68		63,181.68		
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	63,181.68	63,181.68		63,181.68		

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	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	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	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 Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	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								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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		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	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,000.00	6,000.00	0.00	6,000.00	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		8900	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	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, EXPENSES			6,000.00	6,000.00	0.00	6,000.00		
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%
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

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

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	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	21,737.26	21,737.26	21,537.98	21,824.90	87.64	0%
4. Special Education	953.17	953.17	962.02	962.02	8.85	1%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	300.53	300.53	299.63	299.63	(0.90)	0%
7. TOTAL, K-12 ADA	22,990.96	22,990.96	22,799.63	23,086.55	95.59	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)	22,990.96	22,990.96	22,799.63	23,086.55	95.59	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	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		July	August	September	October	November	December	January	February
A. BEGINNING CASH		6,533,364.00	11,872,946.60	7,609,697.08	(2,527,551.84)	1,333,784.64	225,981.46	10,752,794.30	16,640,338.91
B. RECEIPTS									
Revenue Limit Sources									
8010-8019	Principal Apportionment	0.00	726,500.00	4,907,044.00	1,747,522.00	5,674,747.00	5,674,747.00	13,417,561.00	425,100.00
8020-8079	Property Taxes	334,164.00	313,052.00	119,205.00	5,702,413.00	9,179,529.00	17,859,495.00	10,712,719.00	206,786.00
8090-8099	Miscellaneous Funds	30,095.00	(489,088.00)	(1,010,450.00)	(744,231.00)	(518,083.00)	(836,973.00)	(754,805.00)	(751,938.00)
8100-8299	Federal Revenue	14,439.00	150,971.00	674,198.00	216,700.00	40,095.00	721,716.00	1,983,346.00	226,631.00
8300-8599	Other State Revenue	153,581.00	1,462,334.00	771,727.00	3,811,601.00	1,546,270.00	3,330,208.00	5,008,070.00	1,834,124.00
8600-8799	Other Local Revenue	4,928,363.00	875,402.00	634,931.00	1,218,608.00	451,499.00	256,463.00	340,875.00	226,305.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
TOTAL RECEIPTS		5,460,642.00	3,039,171.00	6,096,655.00	11,952,513.00	16,374,057.00	27,005,646.00	30,707,766.00	2,167,008.00
C. DISBURSEMENTS									
1000-1999	Certificated Salaries	466,888.00	9,525,168.00	9,460,273.00	9,390,118.00	9,590,238.00	9,660,132.00	9,624,327.00	9,531,031.00
2000-2999	Classified Salaries	1,107,361.00	1,960,487.00	2,000,080.00	2,016,396.00	2,368,905.00	2,334,626.00	2,244,670.00	2,497,199.00
3000-3999	Employee Benefits	1,546,933.00	4,998,224.00	4,984,403.00	4,902,125.00	5,420,586.00	5,136,880.00	5,084,992.00	5,016,478.00
4000-4999	Books and Supplies	1,814.00	246,381.00	367,570.00	569,584.00	254,587.00	299,996.00	296,885.00	305,774.00
5000-5999	Services	247,807.00	1,471,013.00	902,611.00	726,638.00	1,168,339.00	1,782,089.00	1,653,650.00	1,648,298.00
6000-6599	Capital Outlay		(1,295.00)	21,351.00	400.00		(43,484.00)		30,672.00
7000-7499	Other Outgo	476,571.00	(16,126.00)	(24,765.00)	1,199,890.00	334,000.00			
7600-7629	Interfund Transfers Out								
7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS		3,847,374.00	18,083,852.00	17,711,523.00	18,805,151.00	19,136,665.00	19,170,239.00	19,490,393.00	19,029,452.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
9111-9199	Cash Not in Treasury	2,500.00							
9200-9299	Accounts Receivable	35,991,102.42	10,878,866.45	416,979.55	2,307,130.84	79,716.00	1,673,200.00	51,058.00	203,086.00
9310	Due From Other Funds	1,824,071.29	(300,663.07)	(398,400.54)	702,745.70	(368,853.01)	(351,660.73)	949,426.68	426,668.04
9320	Stores	177,138.13	0.00	(82,774.93)	(103,265.06)	(21,120.17)	(18,696.43)	34,033.93	31,748.59
9330	Prepaid Expenditures								
9340	Other Current Assets								
SUBTOTAL ASSETS		37,994,811.84	10,593,114.46	(64,195.92)	2,906,611.48	(300,257.18)	1,302,842.84	1,034,518.61	661,502.63
Liabilities									
9500-9599	Accounts Payable	(11,930,422.89)	(188,318.00)	(1,541,815.00)	(807,363.00)	(1,955,062.00)	(1,388,563.00)	(635,653.00)	(1,083,756.00)
9610	Due To Other Funds	0.00			(7,000,000.00)			7,000,000.00	
9640	Current Loans								
9650	Deferred Revenues	(4,993,142.41)	0.00	0.00					
SUBTOTAL LIABILITIES		(16,923,565.30)	(188,318.00)	(1,541,815.00)	(7,807,363.00)	(1,955,062.00)	(1,388,563.00)	6,364,347.00	(1,083,756.00)
Nonoperating									
9910	Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS		54,918,377.14	10,781,432.48	1,477,619.08	10,713,974.48	1,654,804.82	2,691,405.84	(5,329,828.39)	1,745,258.63
E. NET INCREASE/DECREASE									
TOTAL BALANCE SHEET TRANSACTIONS		5,339,581.60	(4,263,248.52)	(10,137,248.92)	3,861,336.48	(1,107,803.18)	10,526,812.84	5,887,544.61	(15,117,185.37)
(B - C + D)		11,872,946.60	7,609,697.08	(2,527,551.84)	1,333,784.64	225,981.46	10,752,794.30	16,640,338.91	1,523,153.54
F. ENDING CASH (A + E)									
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								
B. RECEIPTS								
Revenue Limit Sources	1,523,153.54	2,407,339.31	4,893,621.83	649,313.10				
Principal Apportionment	0.00	3,613,350.00	1,133,600.00	0.00	29,920,582.00		67,240,753.00	67,240,753.00
Property Taxes	7,969,545.00	15,673,766.00	1,178,794.00	12,116,206.00	0.00		81,365,674.00	81,365,673.00
Miscellaneous Funds	(1,066,281.00)	(498,744.00)	(693,656.00)	(1,852,615.00)	(367,720.00)		(9,554,489.00)	(9,554,488.00)
Federal Revenue	3,456,349.00	(2,367.00)	1,104,375.00	947,052.00	2,303,309.00		11,836,814.00	11,836,812.00
Other State Revenue	2,200,634.00	3,049,441.00	2,129,929.00	2,098,048.00	3,601,069.00		30,997,036.00	30,997,036.00
Other Local Revenue	277,500.00	124,794.00	357,075.00	231,594.00	1,891,556.00		11,814,855.00	11,814,855.00
Interfund Transfers In	7,600.00			3,992,400.00			4,000,000.00	4,000,000.00
All Other Financing Sources							0.00	
TOTAL RECEIPTS	12,845,347.00	21,960,240.00	5,210,117.00	17,532,685.00	37,348,796.00	0.00	197,700,643.00	197,700,641.00
C. DISBURSEMENTS								
Certificated Salaries	9,601,930.00	9,637,735.00	9,501,930.00	353,332.00	660,454.00		97,003,556.00	97,003,556.00
Classified Salaries	2,268,983.00	2,273,845.00	2,599,311.00	270,147.00	370,358.00		24,312,368.00	24,312,368.00
Employee Benefits	5,168,660.00	5,063,506.00	4,720,504.00	400,000.00	143,404.00		52,476,695.00	52,476,695.00
Books and Supplies	368,440.00	290,663.00	541,326.00	710,236.00	191,121.00		4,444,387.00	4,444,388.00
Services	1,864,147.00	1,220,169.00	1,120,272.00	2,929,332.00	1,104,362.00		17,838,727.00	17,838,727.00
Capital Outlay	0.00	6,070.00	0.00	(4,175.00)	9,000.00		31,351.00	31,351.00
Other Outgo	700,791.00	941,894.00	65,614.00	(446,961.00)	78,533.00		3,882,488.00	3,882,497.00
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	19,972,951.00	19,423,882.00	18,648,957.00	4,211,911.00	2,557,232.00	0.00	199,989,582.00	199,989,582.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury							0.00	
Accounts Receivable	515,805.00	(266,513.00)	213,903.00	1,455,030.00			37,961,423.12	
Due From Other Funds	367,446.42	(379,402.73)	(377,603.92)	2,649,830.86	2,169,577.00		5,059,725.84	
Stores	(8,844.65)	23,892.25	42,916.19	4,739.35			(92,469.83)	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	874,406.77	(622,023.48)	(120,784.73)	4,109,600.21	2,169,577.00	0.00	42,937,679.13	
Liabilities								
Accounts Payable	(1,137,383.00)	(571,948.00)	(1,215,316.00)	3,390,436.00	13,544,274.00		18,094,476.00	
Due To Other Funds	(6,000,000.00)		(8,000,000.00)	12,000,000.00	2,000,000.00		0.00	
Current Loans							0.00	
Deferred Revenues	(7,137,383.00)	(571,948.00)	(9,215,316.00)	15,390,436.00	15,544,274.00		4,981,509.82	
SUBTOTAL LIABILITIES	(14,274,766.00)	(11,144,896.00)	(17,425,632.00)	27,780,872.00	31,088,548.00	0.00	23,075,985.82	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET	8,011,789.77	(50,075.48)	9,094,531.27	(11,280,635.79)	(13,374,697.00)	0.00	19,861,693.31	
E. NET INCREASE/DECREASE								
(B - C + D)	884,185.77	2,486,282.52	(4,244,308.73)	2,039,938.21	21,416,867.00		17,572,754.31	(2,288,941.00)
F. ENDING CASH (A + E)	2,407,339.31	4,893,621.83	649,313.10	2,689,251.31			24,106,118.31	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

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 A1)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	133,244,612.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,766.31	2.00%	7,921.63	2.30%	8,103.83
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		0.00	0.00%		0.00%	
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		23,086.55	-1.30%	22,786.87	0.17%	22,826.46
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		179,297,304.13	0.68%	180,509,153.00	2.48%	184,981,751.34
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%		0.00%	
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		179,297,304.13	0.68%	180,509,153.00	2.48%	184,981,751.34
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)		139,364,208.55	0.68%	140,306,154.44	2.48%	143,782,615.68
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)		(5,807,326.00)	2.00%	(5,923,473.00)	2.30%	(6,059,713.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(312,270.00)	12.59%	(351,592.00)	12.44%	(395,322.00)
1. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		133,244,612.55	0.59%	134,031,089.44	2.46%	137,327,580.68
2. Federal Revenues	8100-8299	174,451.00	0.00%	174,451.00	0.00%	174,451.00
3. Other State Revenues	8300-8599	23,413,469.00	-0.70%	23,248,965.00	2.09%	23,734,662.00
4. Other Local Revenues	8600-8799	4,283,561.00	-6.02%	4,025,629.00	0.00%	4,025,629.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,000,000.00	-75.00%	1,000,000.00	100.00%	2,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(27,715,249.00)	2.48%	(28,403,038.00)	1.92%	(28,949,620.00)
6. Total (Sum lines A11 thru A5)		137,400,844.55	-2.42%	134,077,096.44	3.16%	138,312,702.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,060,633.00		79,068,684.00
b. Step & Column Adjustment				1,171,163.00		1,186,030.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				836,888.00		360,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,060,633.00	2.61%	79,068,684.00	1.96%	80,614,714.00
2. Classified Salaries						
a. Base Salaries				13,147,905.00		13,812,904.00
b. Step & Column Adjustment				270,841.00		276,258.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				394,158.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,147,905.00	5.06%	13,812,904.00	2.00%	14,089,162.00
3. Employee Benefits	3000-3999	37,756,031.00	6.49%	40,206,313.00	4.79%	42,133,632.00
4. Books and Supplies	4000-4999	1,653,112.00	-0.43%	1,645,929.00	0.00%	1,645,929.00
5. Services and Other Operating Expenditures	5000-5999	8,763,866.00	-2.30%	8,562,369.00	5.84%	9,062,685.00
6. Capital Outlay	6000-6999	21,351.00	17.09%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,097,864.00	0.95%	4,136,788.00	2.12%	4,224,319.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,835,854.00)	-5.66%	(2,675,447.00)	0.00%	(2,675,447.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		139,764,908.00	3.66%	144,882,540.00	2.99%	149,219,994.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,364,063.45)		(10,805,443.56)		(10,907,291.32)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		25,485,326.99		23,121,263.54		12,315,819.98
2. Ending Fund Balance (Sum lines C and D1)		23,121,263.54		12,315,819.98		1,408,528.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	179,638.00		179,638.00		179,638.00
b. Restricted	9740					
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				
2. Unassigned/Unappropriated	9790	22,941,624.99		12,136,181.98		1,228,890.66
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		23,121,262.99		12,315,819.98		1,408,528.66

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	22,941,624.99		12,136,181.98		1,228,890.66
(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	12,177,398.78		12,303,513.00		12,426,548.00
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		35,119,023.77		24,439,694.98		13,655,438.66
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.						
2013-14 Reduce 3.0 FTE Certificated due to declining enrollment (180,000), , transfer Certificated Salaries back to General Fund from Categorical Programs 1,016,888, and transfer Classified Salaries back to General Fund from Categorical Programs 394,158.						

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	5,807,326.00	2.00%	5,923,473.00	2.30%	6,059,713.00
2. Federal Revenues	8100-8299	11,662,361.00	-5.31%	11,042,785.00	0.00%	11,042,785.00
3. Other State Revenues	8300-8599	7,583,567.00	-2.81%	7,370,359.00	1.27%	7,463,938.00
4. Other Local Revenues	8600-8799	7,531,294.00	-31.19%	5,182,153.00	3.86%	5,382,153.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	27,715,249.00	2.48%	28,403,038.00	1.92%	28,949,620.00
6. Total (Sum lines A1 thru A5)		60,299,797.00	-3.94%	57,921,808.00	1.69%	58,898,209.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,942,923.00		18,851,392.00
b. Step & Column Adjustment				298,469.00		282,771.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,390,000.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,942,923.00	-5.47%	18,851,392.00	1.50%	19,134,163.00
2. Classified Salaries						
a. Base Salaries				11,164,463.00		10,967,113.00
b. Step & Column Adjustment				223,289.00		219,342.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(420,639.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,164,463.00	-1.77%	10,967,113.00	2.00%	11,186,455.00
3. Employee Benefits	3000-3999	14,720,666.00	-1.61%	14,483,693.00	4.29%	15,105,514.00
4. Books and Supplies	4000-4999	2,791,275.00	-3.01%	2,707,376.00	0.00%	2,707,376.00
5. Services and Other Operating Expenditures	5000-5999	9,074,864.00	-2.19%	8,876,521.00	0.00%	8,876,521.00
6. Capital Outlay	6000-6999	10,000.00	0.00%	10,000.00	0.00%	10,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	170,000.00	0.00%	170,000.00	0.00%	170,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,350,487.00	-0.22%	2,345,316.00	2.10%	2,394,511.00
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)		60,224,678.00	-3.01%	58,411,411.00	2.01%	59,584,540.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		75,119.00		(489,603.00)		(686,331.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,566,868.68		1,641,987.68		1,152,384.68
2. Ending Fund Balance (Sum lines C and D1)		1,641,987.68		1,152,384.68		466,053.68
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,641,987.68		1,152,384.68		466,053.68
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		1,641,987.68		1,152,384.68		466,053.68
(Line D3f must agree with line D2)						

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.						
2013-14 Transfer Certificated Salaries back to General Fund from Categorical Programs (1,016,888), reduce Certificated Salaries due to expiration of Federal Funds (373,112), transfer Classified Salaries back to General Fund from Categorical Programs (394,158) and other Classified Salary Adjustments (26,481).						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. B-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	139,051,938.00	0.65%	139,954,562.44	2.45%	143,387,293.68
2. Federal Revenues	8100-8299	11,836,812.00	-5.23%	11,217,236.00	0.00%	11,217,236.00
3. Other State Revenues	8300-8599	30,997,036.00	-1.22%	30,619,324.00	1.89%	31,198,600.00
4. Other Local Revenues	8600-8799	11,814,855.00	-22.07%	9,207,782.00	2.17%	9,407,782.00
5. Other Financing Sources						
a. Transfers In	8900-8929	4,000,000.00	0.00%	1,000,000.00	0.00%	2,000,000.00
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)		197,700,641.55	-2.88%	191,998,904.44	2.71%	197,210,911.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				97,003,556.00		97,920,076.00
b. Step & Column Adjustment				1,469,632.00		1,468,801.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(553,112.00)		360,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	97,003,556.00	0.94%	97,920,076.00	1.87%	99,748,877.00
2. Classified Salaries						
a. Base Salaries				24,312,368.00		24,780,017.00
b. Step & Column Adjustment				494,130.00		495,600.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(26,481.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	24,312,368.00	1.92%	24,780,017.00	2.00%	25,275,617.00
3. Employee Benefits	3000-3999	52,476,697.00	4.22%	54,690,006.00	4.66%	57,239,146.00
4. Books and Supplies	4000-4999	4,444,387.00	-2.05%	4,353,305.00	0.00%	4,353,305.00
5. Services and Other Operating Expenditures	5000-5999	17,838,730.00	-2.24%	17,438,890.00	2.87%	17,939,206.00
6. Capital Outlay	6000-6999	31,351.00	11.64%	35,000.00	0.00%	35,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,267,864.00	0.91%	4,306,788.00	2.03%	4,394,319.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(485,367.00)	-31.98%	(330,131.00)	-14.90%	(280,936.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	100,000.00	0.00%	100,000.00	0.00%	100,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		199,989,586.00	1.65%	203,293,951.00	2.71%	208,804,534.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,288,944.45)		(11,295,046.56)		(11,593,622.32)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,052,195.67		24,763,251.22		13,468,204.66
2. Ending Fund Balance (Sum lines C and D1)		24,763,251.22		13,468,204.66		1,874,582.34
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	179,638.00		179,638.00		179,638.00
b. Restricted	9740	1,641,987.68		1,152,384.68		466,053.68
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	22,941,624.99		12,136,181.98		1,228,890.66
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		24,763,250.67		13,468,204.66		1,874,582.34

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	22,941,624.99		12,136,181.98		1,228,890.66
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			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	12,177,398.78		12,303,513.00		12,426,548.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		35,119,023.77		24,439,694.98		13,655,438.66
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		17.56%		12.02%		6.54%
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				
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)						
		22,500.00		22,342.00		22,527.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		199,989,586.00		203,293,951.00		208,804,534.00
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)		199,989,586.00		203,293,951.00		208,804,534.00
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)		5,999,687.58		6,098,818.53		6,264,136.02
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)		5,999,687.58		6,098,818.53		6,264,136.02
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	199,989,586.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	11,631,750.00
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	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	21,351.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,763,864.00
4. Other Transfers Out	All	9200	7200-7299	155,000.00
5. Interfund Transfers Out	All	9300	7600-7629	100,000.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
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	140,179.00
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)				4,180,394.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	156,695.00
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)				184,334,137.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				184,334,137.00

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)*		22,499.25
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)		22,499.25
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		22,499.25
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,192.90
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.)	178,877,380.52	7,904.61
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)	178,877,380.52	7,904.61
B. Required effort (Line A.2 times 90%)	160,989,642.47	7,114.15
C. Current year expenditures (Line I.G and Line II.F)	184,334,137.00	8,192.90
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:				
a. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures previously included.			
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)	184,334,137.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		8,192.90
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	7,500.34	7,500.34	7,500.34
2. Inflation Increase	0041	243.00	243.00	243.00
3. All Other Adjustments	0042, 0525	22.97	22.97	22.97
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,766.31	7,766.31	7,766.31
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,766.31	7,766.31	7,766.31
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00	0.00
c. Revenue Limit ADA	0033	22,990.96	22,990.96	23,086.55
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	178,554,922.56	178,554,922.56	179,297,304.13
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	178,554,922.56	178,554,922.56	179,297,304.13
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	138,787,170.21	138,787,170.21	139,364,208.55
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,496,447.00	1,496,447.00	1,398,126.00
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	231,599.00	231,599.00	218,035.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,264,848.00	1,264,848.00	1,180,091.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	140,052,018.21	140,052,018.21	140,544,299.55

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	81,666,152.00	81,666,152.00	81,224,833.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	2,578,900.00	2,578,900.00	140,840.00
28. Less: Charter Schools In-lieu Taxes	0595	8,844,391.00	8,844,391.00	9,772,523.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	75,400,661.00	75,400,661.00	71,593,150.00
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	64,651,357.21	64,651,357.21	68,951,149.55
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	1,598,613.00	1,598,613.00	1,710,396.00
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	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,598,613.00)	(1,598,613.00)	(1,710,396.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	63,052,744.21	63,052,744.21	67,240,753.55
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	212,866.00	212,866.00	212,866.00
44. California High School Exit Exam	9002	1,883,011.00	1,883,011.00	1,883,011.00
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

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	24,363.00	0.00	0.00	(485,367.00)				
Other Sources/Uses Detail					4,000,000.00	100,000.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	6,861.00	0.00	220,150.00	0.00				
Other Sources/Uses Detail					0.00	1,000,000.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	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					0.00	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	1,000,000.00		
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	6,000.00	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	(37,224.00)	265,217.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First 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				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					100,000.00	2,000,000.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	37,224.00	(37,224.00)	485,367.00	(485,367.00)	4,100,000.00	4,100,000.00		

SECTION 6

District Criteria and Standards Review

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 budget adoption.

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise enter data into the first column for all fiscal years. First Interim Projected Year Totals data for Current Year are extracted. If First 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
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	22,990.96	23,086.55	0.4%	Met
1st Subsequent Year (2013-14)	22,608.99	22,786.87	0.8%	Met
2nd Subsequent Year (2014-15)	22,827.36	22,826.46	0.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since budget adoption 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 budget adoption.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: Budget Adoption 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
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	23,672	23,771	0.4%	Met
1st Subsequent Year (2013-14)	23,927	23,577	-1.5%	Met
2nd Subsequent Year (2014-15)	24,120	23,770	-1.5%	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 budget adoption 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. Budget Adoption 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 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	23,632	25,760	91.7%
Second Prior Year (2010-11)	23,159	24,385	95.0%
First Prior Year (2011-12)	22,790	24,077	94.7%
		Historical Average Ratio:	93.8%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		94.3%

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)	22,500	23,771	94.7%	Not Met
1st Subsequent Year (2013-14)	22,342	23,577	94.8%	Not Met
2nd Subsequent Year (2014-15)	22,527	23,770	94.8%	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 is implementing ADA recovery through Saturday School and Independent Study, which have proven to be very successful.

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 budget adoption.

District's Revenue Limit Standard Percentage Range:

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. In the First 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
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2012-13)	147,297,796.00		
1st Subsequent Year (2013-14)	148,411,344.00	149,509,050.00	0.7%	Met
2nd Subsequent Year (2014-15)	153,570,884.00	152,941,780.00	-0.4%	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 budget adoption 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)	125,268,002.83	135,644,556.73	92.4%
Second Prior Year (2010-11)	120,749,485.25	130,233,765.34	92.7%
First Prior Year (2011-12)	129,033,996.99	139,360,547.58	92.6%
	Historical Average Ratio:		92.6%

	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):	89.6% to 95.6%	89.6% to 95.6%	89.6% to 95.6%

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)	127,964,569.00	139,664,908.00	91.6%	Met
1st Subsequent Year (2013-14)	133,087,901.00	144,782,540.00	91.9%	Met
2nd Subsequent Year (2014-15)	136,837,508.00	149,119,994.00	91.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First 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	Budget Adoption Budget (Form 01CS, item 6B)	First 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)	11,941,818.00	11,836,812.00	-0.9%	No
1st Subsequent Year (2013-14)	11,364,350.00	11,217,236.00	-1.3%	No
2nd Subsequent Year (2014-15)	11,381,018.00	11,217,236.00	-1.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	28,947,371.00	30,997,036.00	7.1%	Yes
1st Subsequent Year (2013-14)	29,372,200.00	30,619,324.00	4.2%	No
2nd Subsequent Year (2014-15)	30,163,313.00	31,198,600.00	3.4%	No

Explanation:
(required if Yes)

2012-13 Increase Lottery Revenues \$661,000, Mandated Costs Block Grant \$652,000, School Safety \$387,000 and Special Ed Mental Health \$363,000.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	11,317,239.00	11,814,855.00	4.4%	No
1st Subsequent Year (2013-14)	8,840,223.00	9,207,782.00	4.2%	No
2nd Subsequent Year (2014-15)	8,854,052.00	9,407,782.00	6.3%	Yes

Explanation:
(required if Yes)

2014-15 Increase Site clearing funds and MAA

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	3,808,868.00	4,444,387.00	16.7%	Yes
1st Subsequent Year (2013-14)	3,808,935.00	4,353,305.00	14.3%	Yes
2nd Subsequent Year (2014-15)	3,808,935.00	4,353,305.00	14.3%	Yes

Explanation:
(required if Yes)

Adjust Supplies and Books budget for site carryover and site clearing accounts.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	17,356,452.00	17,838,730.00	2.8%	No
1st Subsequent Year (2013-14)	17,197,341.00	17,438,890.00	1.4%	No
2nd Subsequent Year (2014-15)	17,668,775.00	17,939,206.00	1.5%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	52,206,428.00	54,648,703.00	4.7%	Met
1st Subsequent Year (2013-14)	49,576,773.00	51,044,342.00	3.0%	Met
2nd Subsequent Year (2014-15)	50,398,383.00	51,823,618.00	2.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	21,165,320.00	22,283,117.00	5.3%	Not Met
1st Subsequent Year (2013-14)	21,006,276.00	21,792,195.00	3.7%	Met
2nd Subsequent Year (2014-15)	21,477,710.00	22,292,511.00	3.8%	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 budget adoption 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 NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

Adjust Supplies and Books budget for site carryover and site clearing accounts.

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption 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 data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,300,000.00	4,300,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		4,300,000.00	

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

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- 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)	17.6%	12.0%	6.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.9%	4.0%	2.2%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(2,364,064.00)	139,764,908.00	1.7%	Met
1st Subsequent Year (2013-14)	(10,805,443.56)	144,882,540.00	7.5%	Not Met
2nd Subsequent Year (2014-15)	(10,907,291.32)	149,219,994.00	7.3%	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 District is working on a plan to reduce the Deficit Spending by reducing expenditures and increasing revenues.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01i, Line F2) (Form MYPI, Line D2)	Status
Current Year (2012-13)	24,763,250.67	Met
1st Subsequent Year (2013-14)	13,468,204.66	Met
2nd Subsequent Year (2014-15)	1,874,582.34	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)	2,689,251.31	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)	22,500	22,342	22,527
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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)	199,989,586.00	203,293,951.00	208,804,534.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	199,989,586.00	203,293,951.00	208,804,534.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,999,687.58	6,098,818.53	6,264,136.02
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)	5,999,687.58	6,098,818.53	6,264,136.02

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	0.00	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)	22,941,624.99	12,136,181.98	1,228,890.66
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	12,177,398.78	12,303,513.00	12,426,548.00
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)	35,119,023.77	24,439,694.98	13,655,438.66
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	17.56%	12.02%	6.54%
District's Reserve Standard (Section 10B, Line 7):	5,999,687.58	6,098,818.53	6,264,136.02
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 budget adoption that may impact the budget?

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 budget adoption by more than five percent?

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)

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)?

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 budget adoption.

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 budget adoption.

Identify capital project cost overruns that have occurred since budget adoption 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: Budget Adoption 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	Budget Adoption (Form 01CS, Item S5A)	First 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)	(27,322,956.00)	(27,715,249.00)	1.4%	392,293.00	Met
1st Subsequent Year (2013-14)	(28,034,174.00)	(28,403,038.00)	1.3%	368,864.00	Met
2nd Subsequent Year (2014-15)	(28,572,024.00)	(28,949,620.00)	1.3%	377,596.00	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	4,000,000.00	4,000,000.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	1,000,000.00	1,000,000.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	3,978,575.00	2,000,000.00	-49.7%	(1,978,575.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	0.00	100,000.00	New	100,000.00	Not 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

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since budget adoption 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 budget adoption 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 budget adoption 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)

2014-15 Eliminate transfer from General Reserve (\$2,978,575) and increase Transfer from OPEB \$1,000,000

2014-15 Eliminate transfer from General Reserve (\$2,978,575) and increase Transfer from OPEB \$1,000,000

1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption 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)

2012-13 & 2014-15 Increase Trasfer from Unrestricted General Fund to F/67 Self Insurance-Property & Liability.

1d. NO - There have been no capital project cost overruns occurring since budget adoption 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 Budget Adoption data exist (Form 01CS, 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 Budget Adoption 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)

b. If Yes to item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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				
Supp Early Retirement Program	5	01/8011	01/3901	5,382,425
State School Building Loans				
Compensated Absences				

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

Services Contract	3	01/8011	01/5650	610,795
Capital Lease (Solar Panel)	15	01/8011	01/7438 and 01/7439	14,305,999

Type of Commitment (continued)	Prior Year (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	0	2,152,970	1,076,485	1,076,485
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Services Contract	203,598	203,598	203,598	203,598
Capital Lease (Solar Panel)	1,490,783	1,819,761	1,823,189	1,867,814
Total Annual Payments:	1,694,381	4,176,329	3,103,272	3,147,897
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Payments for Solar in 2011/12 were only for 9 months. We budget for the entire year for the following years. Payments for SERP started in 2012/13.

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 budget adoption, 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. Budget Adoption data that exist (Form 01CS, Item S7A) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	64,026,735.00	64,026,735.00
b. OPEB unfunded actuarial accrued liability (UAAL)	34,012,988.00	34,012,988.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

Actuarial	Actuarial
Jul 01, 2010	Jul 01, 2010

d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2012-13)	3,999,802.00	3,999,802.00
1st Subsequent Year (2013-14)	3,943,860.00	3,943,860.00
2nd Subsequent Year (2014-15)	3,912,806.00	3,912,806.00

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)	5,046,667.00	4,143,409.00
1st Subsequent Year (2013-14)	5,219,299.00	4,268,264.00
2nd Subsequent Year (2014-15)	5,506,279.00	4,485,364.00

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

Current Year (2012-13)	5,075,300.00	5,075,300.00
1st Subsequent Year (2013-14)	4,706,159.00	4,706,159.00
2nd Subsequent Year (2014-15)	4,711,724.00	4,711,724.00

d. Number of retirees receiving OPEB benefits

Current Year (2012-13)	499	442
1st Subsequent Year (2013-14)	445	445
2nd Subsequent Year (2014-15)	447	447

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. Budget Adoption data that exist (Form 01CS, item S7B) will be extracted; otherwise, enter Budget Adoption and First 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 budget adoption in self-insurance liabilities?

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	1,647,239.00	1,529,025.00
b.	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)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2012-13)	11,828,554.00	11,751,224.00
a. 1st Subsequent Year (2013-14)	11,828,554.00	11,751,224.00
a. 2nd Subsequent Year (2014-15)	11,828,554.00	11,751,224.00

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

b. Current Year (2012-13)	11,828,554.00	11,751,224.00
b. 1st Subsequent Year (2013-14)	11,828,554.00	11,751,224.00
b. 2nd Subsequent Year (2014-15)	11,828,554.00	11,751,224.00

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, 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 budget adoption?

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	1,128.6	1,121.8	1,118.8	1,124.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

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?

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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?

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)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

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

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)
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

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?

<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>

Certificated (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?
If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

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	456.8	456.0	456.0	456.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
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?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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?
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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

Are any new costs negotiated since budget adoption 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

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since budget adoption 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 budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	65.6	67.3	67.3	67.3

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
4. Amount included for any tentative salary schedule increases			

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

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

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- 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?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- 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.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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First Interim
2012-13 Projected Totals
Technical Review Checks

East Side Union High

Santa Clara 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

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by

resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI.

PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RLI.

PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5c.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

RL-SUPP-PROVIDE - (F) - Revenue Limit supplemental data (Form RLI) must be provided. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2012-13 Actuals to Date
Technical Review Checks

East Side Union High

Santa Clara County

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
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CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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INTRA-FD-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

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First Interim
2012-13 Original Budget
Technical Review Checks

East Side Union High

Santa Clara County

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

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IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by

resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (F) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI.

PASSED

RL-STATE-AID - (F) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42).

PASSED

RL-LOCAL-REVENUES - (F) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RLI.

PASSED

ADA-RL-COMPARISON - (F) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5c.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.

SACS2012ALL Financial Reporting Software - 2012.2.0
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First Interim
2012-13 Board Approved Operating Budget
Technical Review Checks

East Side Union High

Santa Clara County

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

PERS-REDUCTION - (W) - PERS Reduction Transfer (Object 8092) in the General Fund must equal PERS Reduction, certificated and classified positions (objects 3801-3802) in all funds. PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRAED-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAED-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAED-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (W) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (W) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

RESTR-BAL-TRANSFER - (W) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by

resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (W) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (W) - Object 9790, in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (W) - Components of Ending Fund Balance/Net Assets (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

RL-CALC - (W) - Revenue Limit Sources (objects 8010-8089) minus Charter Schools General Purpose Entitlement - State Aid (Object 8015) minus Revenue Limit State Aid - Prior Years (Object 8019) should agree with Property Taxes (ID 0587), plus Miscellaneous Funds (ID 0588), plus Community Redevelopment Funds (ID 0589, 0721), plus Total State Aid Portion of Revenue Limit (Line 42) in Form RLI.

PASSED

RL-STATE-AID - (W) - RL State Aid - Current Year (Object 8011) should agree with Total State Aid Portion of Revenue Limit calculated in Form RLI (Line 42).

PASSED

RL-LOCAL-REVENUES - (W) - The sum of RL Local Revenues (objects 8020-8089) should agree with the sum of Local Revenues (IDs 0587, 0588, 0589, and 0721) in Form RLI.

PASSED

ADA-RL-COMPARISON - (W) - In Form AI, Total Revenue Limit - K-12 ADA (Line 7) minus ADA from Necessary Small Schools (Line 8) plus ADA for Block Grant Funded Charters Sponsored by a Unified District, pupils residing in the Unified District (Line 21a), plus ADA for Revenue Limit Funded Charters (Line 22) should agree with the ADA reported in Form RLI, Line 5c.

PASSED

RL-PERS-REDUCTION - (WC) - The PERS Reduction Transfer (Object 8092) should equal PERS Reduction (ID 0195) minus PERS Safety Adjustment/SFUSD PERS Adjustment (IDs 0205 and 0654) in Form RLI (unless Line 31 is zero). PASSED

EXPORT CHECKS

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.