

March 12, 2013

TO: Alicia Henderson Ph.D., Superintendent (Interim)

FROM: Susie Raymond, Director of Financial Services

RE: Second Interim Report for 2012-2013

Attached are the Second Interim Reports for 2012-2013 for the District.

General Fund

The District is reporting a Positive Certification for the 2012-2013 through 2014-15 fiscal years. The Revenue limit was built on a 3.24% COLA with a deficit factor of .77728 (22.272%). This budget is built on prior year ADA for the District of 1404.93 and for the Kawana Charter 423. This is a onetime bump up in ADA. The way it is figured is as follows: I can use prior year ADA for the District of 1688.57. Then I count the students that attended a District school and are now attending Kawana Charter. Their ADA is 297.20. I subtract that number from prior year District ADA (all four schools) of 1688.57 and get a bump up to 1391.37 prior years ADA. To that number I add NPS of 3.77 and SCOE students of 9.79 for a total of 1404.93. Actual prior year ADA for Bellevue, Meadow View and Taylor Mountain was 1295.54. This is based on our P1 ADA numbers. The actual numbers our revenue will be funded on will be our P2 ADA which will be completed in April. Next year's budget (2013-14) is built on an estimated 1,291.49 for the District and 423 for Kawana Charter with a 1.65% COLA and a deficit factor of .77728 (22.272%) and the following year 2014-15 at 1,291.49 ADA for the District and 423 for Kawana Charter with a 2.20% COLA and a deficit factor of .77728 (22.272%). At First Interim Cola for 2013/14 was 0.00% which increased for Second Interim to 1.65% and 2014/15 it is reduced from 2.30% to 2.20%.

Please keep in mind that over the last few years the Budgets and Interim Reports have had changes in Colas, deficit factors and additional ADA reductions. With each report that is completed figures are based on estimates of revenue and expenditures. Special Ed can increase with added students or decrease if students move out of our district.

The primary focus of Proposition 30 on schools was whether or not revenue limits would be cut \$441 per average daily attendance if the measure failed the loss for the average unified school district. Had the measure failed, the revenue limit deficit factor would have increased from 22.272% to 28.814% to implement the reduction. Fortunately, Proposition 30 passed, and there will be no increase in the deficit factor, thus flat funding will be maintained in 2012-13.

The second impact is related to cash flow, and that is what the 21.2% factors affect. Specifically, Proposition 30 established the Education Protection Account (EPA) to receive the additional tax revenue that will be collected from the higher sales tax and income tax rates. These funds will be apportioned from the EPA to local educational agencies (LEAs) as part of their revenue limit in June 2013. However, LEAs will not see a net boost in state funding. Instead, EPA funds will simply replace state General Fund aid on a dollar-for-dollar basis. In order to account for the EPA funds and to ensure flat funding in 2012-13, the state will reduce districts' revenue limit funding by 21.2% temporarily through May 2013. This reduction will be equivalent to the estimated \$6.9 billion that will be apportioned to school districts and county offices of education from the EPA in June 2013, which in turn will backfill the temporary reduction.

Ultimately, each LEA will receive flat funding in the current year, but must manage with less cash through May 2013, both thanks to the passage of Proposition 30.

Local Control Funding Formula (LCFF) is a proposal by Governor Brown to change the formula to calculate school districts revenue. Governor Jerry Brown has indicated that he is intending to fully fund his model in seven years. Essentially, this means that districts would reach their LCFF funding target in seven years, with incremental growth toward that target provided based on the Budget Act appropriation. For 2013-14, the Governor's Budget proposes \$1.6 billion to move districts toward their LCFF entitlement

target. The total estimated gap for all districts to reach their target is estimated at \$15.6 billion; therefore, the Governor's Budget proposal would move districts 10.23% toward their target in 2013-14. The LCFF is focused on poverty and EL learners' status. Unfortunately, there is no way to know how much will be provided in 2014-15 or any subsequent year. Therefore, there is no way to determine the rate of the phase in. Also, Governor Brown (or his successor as Governor Brown is termed out in 2018) could change the seven-year goal to anything he wishes, since there is no statutory requirement that the LCFF is fully implemented by 2020-21. Also the Legislature must enact this measure as change to current school finance statutes. Because it still needs to be enacted by the Legislature I did not include any estimates in my MYP. More information should be provided in May with the Governor's May Revise.

The components of the General Fund ending balance are \$1,000 (Revolving Cash), \$541,834 to cover the 3% Reserve for Economic Uncertainties, \$112,000 for the purchase of textbooks in 13/14 and \$200,000 that will be a loan to the new Stony Point Academy Charter School. The remaining unrestricted balance is \$5,159,998. This is an increase due to the one time bump up of \$611,423 due to the students who attended our District last year but are now in the new Charter. At first Interim ADA for the District was 1304.97 and for the Charter 395. That is an increase for the District of 100 students and for the Charter 28 students. **PLEASE REMEMBER THAT THESE FIGURES ARE BASED ON OUR P1. Actual revenue figures will be based on our P2 which will be completed in April.**

The Restricted Fund Balance is \$470,381. Last year we had carryover in restricted funds of \$485,895, Emergency funds for repairs \$68,222 (which will be used this year for needed emergency repairs that our Director of Maintenance is working on), Title I of \$48,391, Title II of \$65,849 (which was used this year for our 2 Professional Development days for the Certificated Staff, Title III of \$96,184 (which is being used for our new EL consultant Tonya Ward Singer and instructional materials), Lottery of \$43,533, Project Lead of \$20,113 and EIAA of \$75,934. These balances will be used this year.

Our Solar Panels are up and running and I will do an analysis at the end of the fiscal year to compute our energy savings. We are also in the process of trying to move the extra panels that are at Kawana Charter to our Taylor Mountain site. Due to the extra meter that was running at Kawana they over estimated on the Solar panels that were needed at that site. With our District Office (which is at the Taylor Mountain site) it was not included in the initial analysis. If we move the solar panels it would help our energy savings. We did receive a check last fiscal year in the amount \$224,519 from PG&E for the extra meter which has been removed. The \$2.4M loan has semi-annual payments which began 12/1/10. Starting 12/1/12 semi-annual payments will be made using General Fund dollars offset by our rebate checks and the reduction in our PG&E bill. We will receive rebate checks over a five year period at an estimated amount of \$154,632 per year for all four schools. Total loan payment for 2012/13 will be \$168,256, 13/14 \$174,088, 14/15 \$180,092 which will be paid from General Fund and offset by our Rebate Checks and reduction in our PG&E bill.

We also need to allow for the Early Retirement Incentive Program. It allows two employees per year to retire and receive a maximum of \$45,000 each at age 55, \$40,000 each at age 56, \$35,000 each at age 57, \$30,000 each at age 58 and \$25,000 each at age 59. This is included in my multi-year projections.

Negotiation agreements for Certificated and Classified staff members are not settled for the 2012-13 fiscal year.

Please keep in mind that County and Redwood Consortium costs are currently based on an estimate of the number of students needing to be served. Special Education costs through the Redwood Consortium were estimated at \$1,257,249. We received our first bill in the amount of \$1,503,495 an increase of \$246,246.

Special Education estimated costs through SCOE are estimated at \$309,400, 6-22 SH Program \$254,400, SH Preschool Program \$55,000.

Also the District has 3 diabetic students that require a nurse for each one. The cost for the year will be \$109,547.28 for the nursing services.

Total Estimated Revenue for Special Ed:	\$1,603,737.00
Estimated Federal Sp Ed Revenue (6512,3320,3315&3310)	101,939.54
Cost of Redwood Consortium	(1,503,495.00)
SCOE Special Ed costs	(315,506.00)
RCSS Housing Obligation Charge	(25,360.00)
District's Special Ed Costs	(970,375.11)
Unfunded Special Ed or Encroachment	<u>\$1,109,059.57</u>

Estimated Transportation costs for Special Ed Students At \$30 per student per day	\$271,137
Special Ed Fixed Cost for Transport	143,281
2012/13 Transportation Fixed Costs (Regular Education)	170,126
Total Projected Cost for Transport	584,544

Facts to keep in mind as you review the figures in this 2nd Interim Report for 2011-2012:

1. Budget is built on Prior Year ADA of 1,404.93 District, 423 Kawana Charter
2. Revenue Limit COLA 3.24% with a deficit of .77728%
3. Includes the 3% State Required Retention
4. Includes 3% contribution to Maintenance

Bond Fund

The Beginning Balance in this fund is \$202,803. These funds have been Assigned and will be used to finish the modernization of Bellevue School.

Cafeteria Fund

The Beginning Balance in this fund is \$121,402. Our food service vendor is Cotati Rohnert Park and the students receive meals that are cooked fresh the same day and they are given a choice of food items. We have a Cafeteria Manager who oversees our four sites for accuracy in checking our free and reduced

meal applications, verifies all cash deposits and compares to the daily cash register tapes. She also does our monthly reports that are sent to the state for our state and federal reimbursements. Regular meetings are schedule with the cafeteria clerks for any questions or concerns. Our Point of Sale system will begin on March 5 with trainings for all four sites and also for me and the Cafeteria Manager Sarah and up and running on March 6 for Bellevue and Meadow View and March 7 for Kawana and Taylor Mountain. The sites have been reviewing a training video and they also have the program at their desks which they have been reviewing since February 6. Nutrikids will have a trainer on site March 5th, 6th and 7th for any assistance that the sites may need. Also Sarah Lampenfeld our Cafeteria Manager will be at the sites.

Deferred Maintenance Fund

The Beginning Balance in this fund was \$94,651. This balance has been Committed for Deferred Maintenance Projects.

Capital Facilities Fund

The Beginning Balance in this fund is \$964,636. These funds are Assigned for facility projects. It is very difficult to predict when a proposed development will reach the permit stage which generates income for this fund. Therefore, the income budget in this fund will be revised as fees are received. Do to the slow down of the housing market the collection of developer/mitigation fees have been reduced. Expenditures will only be made if funds are available.

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

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

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

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"

Year	Elementary	High School	Unified
2012-13 Statewide Average (est.)	\$6,449	\$7,747	\$6,748
2013-14 Inflation Increase @ 1.65% COLA	\$106	\$128	\$111
2013-14 Statewide Average (est.)	\$6,555	\$7,875	\$6,859

2013-14 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES

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

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

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

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

School District Revenue Limit

County: Sonoma

District: Bellevue Union Elementary

		2011-12	2012-13	2013-14	2013-14
COLA	-	2.24%	3.24%	1.65%	2.20%
Base Revenue Limit (Including Add-ons)	A-1 \$	6,419.63	6,627.50	6,736.90	6,885.51
Revenue Limit ADA	A-2	1,702.52	1,404.93	1,291.49	1,291.49
Total Revenue Limit					
Total Base Revenue Limit (A-1 * A-2)	B-1 \$	10,929,548	9,311,174	8,700,639	8,892,567
Allowance for Necessary Small School	B-2 \$	0	0	0	0
Total Base Revenue Limit with Necessary Small School Allowance (B-1 + B-2)	B-3 \$	10,929,548	9,311,174	8,700,639	8,892,567
Gain or Loss from Interdistrict Attendance Agreements	B-4 \$	0	0	0	0
Special Revenue Limit Adjustments	B-5 \$	0	0	0	0
Miscellaneous Revenue Limit Adjustments	B-6 \$	0	0	0	0
All Charter District Revenue Limit Adjustment	B-7 \$	0	0	0	0
Class Size Penalties Adjustment	B-8 \$	0	0	0	0
Center for Advance Research and Technology (CART) Adjustment	B-9	0	0	0	0
Revenue Limit subject to the Deficits (Sum of B-3 through B-6 - B-7 - B-8 + B-9)	C-1 \$	10,929,548	9,311,174	8,700,639	8,892,567

Deficit Factor	C-2	0.79398	0.77728	0.77728	0.77728
Total Deficit Revenue Limit (C-1 * C-2)	C-3 \$	8,677,843	7,237,389	6,762,833	6,912,015
Unemployment Insurance Revenue	D-1 \$	119,278	74,017	74,017	74,017
Longer Day/Year Penalty	D-2 \$	0	0	0	0
Excess ROC/P Reserves Adjustment	D-3 \$	0	0	0	0
PERS Adjustment	D-4 \$	20,290	12,957	0	0
San Francisco Unified School District PERS Adjustment	D-5 \$	0	0	0	0
PERS Safety Adjustment	D-6 \$	0	0	0	0
Total Revenue Limit (Sum of C-3 + D-1 - D-2 - D-3 - D-4 + D-5 + D-6)	E-1 \$	8,776,831	7,298,449	6,836,850	6,986,032
Local Revenue Property Taxes	E-2 \$	5,036,687	3,737,127	3,662,678	3,662,678
Charter School General Purpose Block Grant Offset	E-3 \$	0	0	0	0
Total State Aid (Includes County Office Funds to be Transferred) ((E-1 - E-2 - E-3); If < 0, E-4 = 0)	E-4 \$	3,740,144	3,561,322	3,174,172	3,323,354
Excess Tax Amount ((E-1 - E-2 - E-3) ; If > 0, F-1 = 0)	F-1 \$	0	0	0	0
Less County Office Funds Transfer		-53839	-50432	-51264	-52395
Less Per ADA Reduction		0	0	0	0
Total 8011		3,686,305	3,510,890	3,122,908	3,270,959

Charter School Block Grant Funding EHS

County: Sonoma
 District: Bellevue
 LEA: Kawana Charter

General Purpose Entitlement		3.24%	1.65%	2.20%
		2012-13	2013-14	2014-15
Kindergarten and Grades 1-3 Charter ADA	A-1	263	263	263
General Purpose per ADA for Grades K-3	A-2 \$	5,076.00	5,160.00	5,273.52
Total Grades K-3 Funding (A-1 * A-2)	A-3 \$	1,334,988.00	1,357,080.00	1,386,935.76
Grades 4-6 Charter ADA	A-4	160	160	160
General Purpose Funding per ADA for Grades 4-6	A-5 \$	5,153.00	5,238.00	5,353.23
Total Grades 4-6 Funding (A-4 * A-5)	A-6 \$	824,480.00	838,080.00	856,516.80
Grades 7-8 ADA	A-7	0	0	0
General Purpose Funding per ADA for Grades 7-8	A-8 \$	5,308.00	5,308.00	5,308.00
Total Grades 7-8 Funding (A-7 * A-8)	A-9 \$	0.00	0.00	0.00
Grades 9-12 Charter ADA	A-10	0	0	0
General Purpose Funding per ADA for Grades 9-12	A-11 \$	6,141.00	6,141.00	6,141.00
Total Grades 9-12 Funding (A-10 * A-11)	A-12 \$	0	0	0
Total General Purpose Entitlement Funding (A-3 + A-6 + A-9 + A-12)	A-13 \$	2,159,468.00	2,195,160.00	2,243,452.56

Local Revenue (In-Lieu of Property Taxes)

Taxes Per ADA	B-1 \$	<u>2,813.30</u>	<u>2,810.05</u>	<u>2,806.80</u>
Total Charter ADA	B-2 \$	<u>423</u>	<u>423</u>	<u>423</u>
Total In-Lieu of Property Taxes (If A-13 > (B-1 * B-2), (B-1 * B-2); else A-13)	B-3 \$	<u>1,125,184.23</u>	<u>1,199,632.23</u>	<u>1,199,632.23</u>
Total In Lieu of Property Taxes Adjustment for Charter Operating less than 175 days	B-4 \$	<u>0</u>	<u>0</u>	<u>0</u>
Adjusted Total In Lieu of Property Taxes (B-3 - B-4)	B-5 \$	<u>1,125,184</u>	<u>1,199,632</u>	<u>1,199,632</u>
Total State Aid Portion of General Purpose Entitlement (A-13 - B-3)	C-1 \$	<u>1,034,283.77</u>	<u>995,527.77</u>	<u>1,043,820.33</u>
Total State Aid for Charter Operating less than 175 days	C-2 \$	<u>0</u>	<u>0</u>	<u>0</u>
Total Adjusted State Aid (C-1 - C-2)	C-3 \$	<u>1,034,283.77</u>	<u>995,527.77</u>	<u>1,043,820.33</u>
Less Per ADA Reduction		<u>0</u>	<u>0</u>	<u>0</u>
Total 8015		<u>1,034,283.77</u>	<u>995,527.77</u>	<u>1,043,820.33</u>

Charter School Categorical Block Grant Funding EHS

County: Sonoma
 District: Bellevue
 LEA: Kawana Charter
 Period: 2011-12 P-2

Categorical per ADA Block Grant Funding	2012-13	2013-14	2014-15
Grades K-12 Charter ADA	A-1 423	423	423
Categorical Block Grant Funding per ADA for Grades K-12	A-2 \$ 400	407	407
Total Categorical per ADA Block Grant Funding (A-1 * A-2)	A-3 \$ 169,200	172,161	172,161
Adjustment for Charter Operating less than 175 days	A-4 \$ 0	0	0
Total Categorical Per ADA Block Grant (A-3 - A-4)	A-5 \$ 169,200	172,161	172,161
Per AB1, Section 12.42 Proration Factor	A-6 1	1	1
Per AB1, Section 12.42 Adjusted Total Categorical Per ADA Block Grant (A-5 * A-6)	A-7 \$ 169,200	172,161	172,161
State Proration Factor	A-8 0.795623459	0.795623459	0.795623459
Adjusted Total Categorical per ADA Block Grant (A-7 * A-8)	A-9 \$ 134,619	136,975	136,975
Economic Impact Aid Block Grant (Continuing Charters)			
Economically disadvantaged pupils - PY	B-1 397	397	397

English learners - PY	B-2	<u>317</u>	<u>317</u>	<u>317</u>
Pupil enrollment - PY	B-3	<u>438</u>	<u>438</u>	<u>438</u>
PY pupil enrollment CBEDS (B-3 / 2); (If B-3 = 0, B-4 =0)	B-4	<u>219</u>	<u>219</u>	<u>219</u>
Weighted pupil concentration calculation ((B-1 + B-2) - B-4) ; (If B-3 = 0, B-5 =0)	B-5	<u>495</u>	<u>495</u>	<u>495</u>
Weighted pupil concentration (If B-5 > 0, B-6 = B-5; else 0)	B-6	<u>495</u>	<u>495</u>	<u>495</u>
Weighted Pupil Concentration Calculation factor	B-7	<u>0.5</u>	<u>0.5</u>	<u>0.5</u>
Adjusted Weighted Pupil Concentration (B-6 * B-7)	B-8	<u>247.5</u>	<u>247.5</u>	<u>247.5</u>
Total Disadvantaged Pupils (B-1 + B-2 + B-8)	B-9	<u>961.5</u>	<u>961.5</u>	<u>961.5</u>
Economically Disadvantaged Pupil (Less than or Equal to 10)	B-10	<u>5,749</u>	<u>5,749</u>	<u>5,749</u>
Economically Disadvantaged Pupil (Greater than 10)	B-11	<u>8,676</u>	<u>8,676</u>	<u>8,676</u>
Amount per disadvantaged pupils	B-12 \$	<u>338</u>	<u>338</u>	<u>338</u>
Funding for disadvantaged pupils (B-9 * B-12)	B-13 \$	<u>324,987</u>	<u>324,987</u>	<u>324,987</u>
Minimum Block Grant for disadvantaged Pupils	B-14 \$	<u>8,676</u>	<u>8,676</u>	<u>8,676</u>
Total Economic Impact Aid Block Grant (If B-13>B-14, B-15=B-13; else B-15=B-14)	B-15 \$	<u>324,987</u>	<u>324,987</u>	<u>324,987</u>

Economic Impact Aid Block Grant (Newly Operational Charters)

Economically disadvantaged pupils - CY	C-1	0		
English learners - CY	C-2	0		
Pupil enrollment - CY	C-3	0		
CY pupil enrollment CBEDS (C-3 / 2); (If C-3 = 0, C-4 =0)	C-4			
Weighted pupil concentration calculation ((C-1 + C-2) - C-4); (If C-3 = 0, C-5 =0)	C-5	0	0	
Weighted pupil concentration (If C-5 > 0, C-6 = C-5; else 0)	C-6	0	0	
Weighted Pupil Concentration factor	C-7	0.5	0.5	0.5
Adjusted Weighted Pupil Concentration (C-6 * C-7)	C-8	0	0	
Total Disadvantaged Pupils (C-1 + C-2 + C-8)	C-9	0	0	0
Economically Disadvantaged Pupil (Less than or Equal to 10)	C-10	5749	5749	5749
Economically Disadvantaged Pupil (Greater than 10)	C-11	8676	8676	8676
Amount per disadvantaged pupils	C-12 \$	338	338	338
Funding for disadvantaged pupils (C-9 * C-12)	C-13 \$	0	0	0

Minimum Block Grant for disadvantaged pupils	C-14 \$	8676	8676	8676
Total Economic Impact Aid block Grant (If C-13 > C-14, C-15 = C-13; else C-15 = C-14)	C-15 \$	0	0	0
Total Economic Impact Aid Block Grant (B-15 + C-15)	D-1 \$	324,987	324,987	324,987
State Proration Factor	D-2	0.961318749	0.961318749	0.961318749
Adjusted Total Economic Impact Aid Block Grant (D-1 * D-2)	D-3 \$	312,416	312,416	312,416
Adjusted Total Charter School Categorical Block Grant (A-9 + D-3)	E-1 \$	447,036	449,391	449,391

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 12, 2013

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

____ QUALIFIED CERTIFICATION

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

____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Susie Raymond

Telephone: 707 542-5197

Title: Director of Financial Services

E-mail: fraymond@bellevueusd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?	X	
		• If yes, have there been changes since first interim in OPEB liabilities?	n/a	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	9,038,306.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,421.25	1.65%	6,527.25	2.21%	6,671.25
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		206.25	1.65%	209.65	2.20%	214.26
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		1,404.93	-8.07%	1,291.49	0.00%	1,291.49
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		9,311,173.58	-6.56%	8,700,638.98	2.21%	8,892,567.31
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)		9,311,173.58	-6.56%	8,700,638.98	2.21%	8,892,567.31
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)		7,237,389.00	-6.56%	6,762,832.67	2.21%	6,912,014.72
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		2,159,487.00	1.65%	2,195,160.00	2.20%	2,243,452.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(382,135.00)	0.00%	(382,135.00)	0.00%	(382,135.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		23,585.00	-3.53%	22,753.00	-4.97%	21,622.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		9,038,326.00	-4.87%	8,598,610.67	2.28%	8,794,953.72
2. Federal Revenues	8100-8299	50,070.00	0.00%	50,070.00	0.00%	50,070.00
3. Other State Revenues	8300-8599	2,105,735.67	0.00%	2,105,735.00	0.00%	2,105,735.00
4. Other Local Revenues	8600-8799	240,765.79	0.00%	240,765.00	0.00%	240,765.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(1,625,384.57)	6.28%	(1,727,400.00)	29.41%	(2,235,400.00)
6. Total (Sum lines A1l thru A5)		9,809,512.89	-5.52%	9,267,780.67	-3.36%	8,956,123.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,760,457.06		4,903,271.06
b. Step & Column Adjustment				142,814.00		147,099.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,760,457.06	3.00%	4,903,271.06	3.00%	5,050,370.06
2. Classified Salaries						
a. Base Salaries				1,027,272.80		1,047,817.80
b. Step & Column Adjustment				20,545.00		20,957.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,027,272.80	2.00%	1,047,817.80	2.00%	1,068,774.80
3. Employee Benefits	3000-3999	1,660,234.96	1.00%	1,676,837.00	1.00%	1,693,605.00
4. Books and Supplies	4000-4999	369,768.24	0.06%	370,000.00	0.27%	371,000.00
5. Services and Other Operating Expenditures	5000-5999	1,103,203.42	0.07%	1,104,000.00	0.09%	1,105,000.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	478,982.18	1.22%	484,814.00	0.62%	487,818.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(93,988.00)	0.00%	(93,988.00)	0.00%	(93,988.00)
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)		9,305,930.66	2.01%	9,492,751.86	2.00%	9,682,579.86
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		503,582.23		(224,971.19)		(726,456.14)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		5,510,435.88		6,014,018.11		5,789,046.92
2. Ending Fund Balance (Sum lines C and D1)		6,014,018.11		5,789,046.92		5,062,590.78
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	312,000.00		312,000.00		312,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	541,834.00		541,834.00		549,972.00
2. Unassigned/Unappropriated	9790	5,159,164.11		4,934,212.92		4,199,618.78
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,013,998.11		5,789,046.92		5,062,590.78

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	541,834.00		541,834.00		549,972.00
c. Unassigned/Unappropriated	9790	5,159,164.11		4,934,212.92		4,199,618.78
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		5,700,998.11		5,476,046.92		4,749,590.78
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.						

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	495,354.00	0.00%	495,354.00	0.00%	495,354.00
2. Federal Revenues	8100-8299	3,768,502.55	-5.90%	3,546,161.00	0.00%	3,546,161.00
3. Other State Revenues	8300-8599	1,250,068.65	0.00%	1,250,068.65	0.00%	1,250,068.65
4. Other Local Revenues	8600-8799	1,186,321.38	0.00%	1,186,321.38	0.00%	1,186,321.38
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	1,625,384.57	6.28%	1,727,400.00	29.41%	2,235,400.00
6. Total (Sum lines A1 thru A5)		8,325,631.15	-1.45%	8,205,305.03	6.19%	8,713,305.03
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,043,093.29		2,104,386.08
b. Step & Column Adjustment				61,292.79		63,131.58
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,043,093.29	3.00%	2,104,386.08	3.00%	2,167,517.66
2. Classified Salaries						
a. Base Salaries				598,053.74		610,014.81
b. Step & Column Adjustment				11,961.07		12,200.29
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	598,053.74	2.00%	610,014.81	2.00%	622,215.10
3. Employee Benefits	3000-3999	725,766.82	0.86%	732,000.00	0.83%	738,100.00
4. Books and Supplies	4000-4999	828,138.66	-0.02%	828,000.00	0.00%	828,000.00
5. Services and Other Operating Expenditures	5000-5999	4,295,361.54	-0.23%	4,285,360.00	0.00%	4,285,360.00
6. Capital Outlay	6000-6999	49.78	-100.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	93,988.00	0.00%	93,988.00	0.00%	93,988.00
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)		8,584,451.83	0.81%	8,653,748.89	0.94%	8,735,180.76
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(258,820.68)		(448,443.86)		(21,875.73)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		729,202.25		470,381.57		21,937.71
2. Ending Fund Balance (Sum lines C and D1)		470,381.57		21,937.71		61.98
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	470,381.57		21,937.71		61.98
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 (Line D3f must agree with line D2)		470,381.57		21,937.71		61.98

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.						

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	9,533,660.00	-4.61%	9,093,964.67	2.16%	9,290,307.72
2. Federal Revenues	8100-8299	3,818,572.55	-5.82%	3,596,231.00	0.00%	3,596,231.00
3. Other State Revenues	8300-8599	3,355,804.32	0.00%	3,355,803.65	0.00%	3,355,803.65
4. Other Local Revenues	8600-8799	1,427,087.17	0.00%	1,427,086.38	0.00%	1,427,086.38
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	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		18,135,144.04	-3.65%	17,473,085.70	1.12%	17,669,428.75
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,803,550.35		7,007,657.14
b. Step & Column Adjustment				204,106.79		210,230.58
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,803,550.35	3.00%	7,007,657.14	3.00%	7,217,887.72
2. Classified Salaries						
a. Base Salaries				1,625,326.54		1,657,832.61
b. Step & Column Adjustment				32,506.07		33,157.29
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,625,326.54	2.00%	1,657,832.61	2.00%	1,690,989.90
3. Employee Benefits	3000-3999	2,386,001.78	0.96%	2,408,837.00	0.95%	2,431,705.00
4. Books and Supplies	4000-4999	1,197,906.90	0.01%	1,198,000.00	0.08%	1,199,000.00
5. Services and Other Operating Expenditures	5000-5999	5,398,564.96	-0.17%	5,389,360.00	0.02%	5,390,360.00
6. Capital Outlay	6000-6999	49.78	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	478,982.18	1.22%	484,814.00	0.62%	487,818.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
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)		17,890,382.49	1.43%	18,146,500.75	1.49%	18,417,760.62
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		244,761.55		(673,415.05)		(748,331.87)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,239,638.13		6,484,399.68		5,810,984.63
2. Ending Fund Balance (Sum lines C and D1)		6,484,399.68		5,810,984.63		5,062,652.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,000.00		1,000.00		1,000.00
b. Restricted	9740	470,381.57		21,937.71		61.98
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	312,000.00		312,000.00		312,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	541,834.00		541,834.00		549,972.00
2. Unassigned/Unappropriated	9790	5,159,164.11		4,934,212.92		4,199,618.78
f. Total Components of Ending Fund Balance						
(Line D3eF must agree with line D2)		6,484,379.68		5,810,984.63		5,062,652.76

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	541,834.00		541,834.00		549,972.00
c. Unassigned/Unappropriated	9790	5,159,164.11		4,934,212.92		4,199,618.78
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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		5,700,998.11		5,476,046.92		4,749,590.78
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		31.87%		30.18%		25.79%
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)		1,391.37		1,281.70		1,281.70
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		17,890,382.49		18,146,500.75		18,417,760.62
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)		17,890,382.49		18,146,500.75		18,417,760.62
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)		536,711.47		544,395.02		552,532.82
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)		536,711.47		544,395.02		552,532.82
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Multi-Year Budget Assumptions 12/11/2012	2012-13 Budget	2013-14 Projection	2014-15 Projection
REVENUE			
Revenue Limit			
COLA	3.24%	1.65%	2.20%
Deficit	22.272	22.272	22.272
per ADA reduction included			
ADA			
Prior year total ADA	1702		
District ADA Used for Revenue Limit	1404.93(Prior Year ADA)	1291.49	1291.49
Charter ADA Used for Revenue Limit	423	423	423
Property Taxes	P1 Estimate 12/13	0%	0%
District Property Tx	3,737,127	\$3,662,678	\$3,662,678
District State Aide 8011	3,510,890	\$3,122,908	\$3,270,959
Charter Property Taxes	1,125,184	\$1,199,632	\$1,199,632
Charter State Aide 8015	1,034,283.00	\$995,527.00	\$1,043,820.00
Revenue Limit Sources Restricted 8010-8099	Special Ed revenue limit transfer and property taxes Special Ed.	Same	Same
Federal Restricted 8100-8299	Budgeted special Ed 3310, 3315 and 3320. Also included is Title I, Title II, California Math Grant (Project Lead) resource 4050 of \$949,333, Title III 4201, and SIG Grant 3180 \$1,423,328(\$274,218 of this Grant was budgeted in April 11/12 per the Grant for start up money) for total restricted of \$3,768,502.	Budgeted the same	Budgeted revenue the same.
Other State Revenue Restricted 8300-8599	Includes EIA 7090 \$655,493, restricted Lottery 6300 Fund 01 \$30,318 Fund 03 \$7,719, AESES 6010 of \$451,800, Emergency Maintenance \$68,223 and Mental Health Resource 6512 \$36,516 for a total of 1,250,069	Budgeted the same If SIG and Project Lead are not funded all expenditures will be eliminated with the revenue.	Budgeted the same. If SIG and Project Lead are not funded all expenditures will be eliminated with the revenue.

Other Local Revenue Restricted 8600-8799	Heal Grant \$28,967, RESIG \$1,867, Trans of Apport special Ed. 1,108,383, Medi \$47,105 for a total of \$1,186,322	Budgeted the same	Budgtd the same
Other Financing sources Restricted 8900-8999	Contribution to Special Ed of \$1,109,059, \$50,000 for certificated staff retirement, and contribution to restricted maintenance\$454, 325, and classified staff retirement \$12,000 for a total of \$1,625,384.	Contribution to Special Ed of \$1,110,320, \$50,000 for certificated staff retirement contribution to restricted maintenance \$545,080.	Contribution to Special Ed of \$1,191,973, \$50,000 for certificated staff retirement contribution to restricted maintenance \$553,427.
Federal Revenue Unrestricted 8100-8299	Estimated MAA income	Budgeted the same	Budgeted the same

	Fund 01 estimated CSR \$642,600, Lottery \$152,894, estimated Art, CBET, Staff Development, Gate, Math and Reading, Mentoring, Math El, Par, SIPP, Star, textbooks, hourly programs for a total of \$629,357, Block Grant Fund 03 \$134,619, Lottery Fund 03 \$38,927, Fund 03 EIAA \$312,416 Fund 03 CSR \$194,922 for a total \$2,105,735		
Other State Revenue Unrestricted 8300-8599		Budgeted the same	Budgeted the same
	Leases and rentals, interest, other local income, Estimated Solar Rebate for a total of \$150,192, for a total of \$240,765.		
Other Local Revenue Unrestricted 8600-8799		Budgeted the same	Budgeted the same
	Special Ed contribution \$1,109,059, Retirees \$50,000, Classified retirees \$12,000 Maintenance \$454,325 for a total of \$1,625,384	Special Ed contribution \$1,120,644, Retirees \$50,000, Classified Retirees \$12,000, Maintenance \$544,756 for a total of \$1,727,400	Special Ed contribution \$1,180,470, Sequestration \$470,000(if expenses remain a contribution to restricted will need to be made) Retirees \$50,000, Classified
Other Financing sources moved to Restricted 8900-8999			
Lottery Revenue			
\$ per ADA Unrestricted	\$117	\$117	\$117.00
\$ per ADA Restricted	\$23.25	\$23.25	\$23.25
Reserve for Economic Uncertainties			
Was reserve designated in unrestricted G.F.?	3%	3%	3%
	\$112,000 set aside for textbook purchases and \$200,000 to loan the new Charter School.		
Assigned Fund Balance		Budgeted the same	Budgeted the same.
EXPENDITURES			
Negotiations			

	Just starting Negotiations for 12/13. Prop 30 passed so the 5 days were added back and included in the January paycheck.		
Certificated and Classified Salaries			
Step/column movement (percentage or amount)	2%	2%	2%
	Five days added back and included in the January paychecks.	Added 3% for Certificated step and column and 2% for classified.	Increased Certificated salaries by 3% for step and column and Classified salaries by 2% for step.
Other outgo 7100-7299, 7400-7499	Transportation \$167,444, Special Ed transport \$143,282, Solar payment \$168,256 for a total of \$478,982	Transportation \$167,444, Special transport \$143,282, Solar payment \$174,088 for a total of \$484,814	Transportation \$167,444, Special Ed transport \$140,282, Solar payment of \$180,092 for a total of \$487,818

District:

Multi-Year Projection

Reporting Period:

Bellevue School District	Object Codes	Year 1 -- Current Fiscal Year -- enter year: 2012-13				Year 2 -- Next Fiscal Year -- enter year: 2013-14				Year 3 -- enter year: 2014-15				Year 4 -- enter year:					
		Unrestricted	Restricted	Total	enter COLA in "Total" column 3.24%	Unrestricted	Restricted	Total	enter COLA in "Total" column 1.65%	Unrestricted	Restricted	Total	enter COLA in "Total" column 2.20%	Unrestricted	Restricted	Total			
Revenue Limit COLA (enter percentage)				1,404.93				1,291.49				1,291.49							
Current Year ADA District				423.00				423.00				423.00							
ADA for R/L purposes (current or prior year)																			
Revenue																			
Revenue Limit Sources	8010-8099																		
Charter Revenue Limit Sources																			
ADA REDUCTION																			
Federal Revenues	8100-8299																		
State Revenues	8300-8599																		
Local Revenues	8600-8799																		
Total Revenue																			
Expenditures																			
Certificated Salaries	1000-1999																		
Classified Salaries	2000-2999																		
Employee Benefits -- Statutory	3101-3399;3501-																		
Employee & Retiree Benefits -- Health & Welfare	3699;3800 3400-3499;3700-3799;3900-3998																		
Books and Supplies	4000-4999																		
Services, Other Operating Expenses	5000-5999																		
Capital Outlay	6000-6999																		
Other Outgo	7100-7199																		
Total Expenditures	7300-7399																		
Excess (Deficiency)																			
Transfers In	8910-8929																		
Transfers Out (enter as negative)	7610-7629																		
Other Sources	8930-8979																		
Other Uses (enter as negative)	7630-7699																		
Contribution to Restricted Program	8980-8999																		
Total Transfers/Other Uses																			
Net Increase (Decrease)																			
Fund Balance																			
Beginning Balance																			
Audit Adjustment(s)																			
Net Ending Balance																			
Components of Ending Balance:																			
Reserves for Economic Uncertainties	9770																		
Designated Reserves	9780																		
Revolving Cash	9711																		
Stores	9712																		
Prepaid Expenditures	9713																		
Unappropriated Ending Balance	9790																		
Net Ending Balance																			
enter EUR		percentage in the box below		3%	enter EUR		percentage in the box below		3%	enter EUR		percentage in the box below		3%	enter EUR		percentage in the box below		3%
Economic Uncertainties required level					Economic Uncertainties required level					Economic Uncertainties required level					Economic Uncertainties required level				

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	1,294.43	1,391.37	1,391.37	1,391.37	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	9.32	9.79	9.79	9.79	0.00	0%
6. Special Education	1.22	3.77	3.77	3.77	0.00	0%
7. TOTAL, K-12 ADA	1,304.97	1,404.93	1,404.93	1,404.93	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	1,304.97	1,404.93	1,404.93	1,404.93	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	395.00	423.00	423.00	423.00	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)	395.00	423.00	423.00	423.00	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.

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,219.85	6,219.25	6,219.25
2. Inflation Increase	0041	202.00	202.00	202.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,421.85	6,421.25	6,421.25
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,421.85	6,421.25	6,421.25
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	206.25	206.25	206.25
c. Revenue Limit ADA	0033	1,304.97	1,404.93	1,404.93
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	8,649,471.66	9,311,173.58	9,311,173.58
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	8,649,471.66	9,311,173.58	9,311,173.58
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	6,723,061.33	7,237,389.00	7,237,389.00
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	72,315.00	74,017.00	74,017.00
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	14,073.00	12,957.00	12,957.00
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)	---	58,242.00	61,060.00	61,060.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	6,781,303.33	7,298,449.00	7,298,449.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	3,735,503.00	4,862,311.00	4,862,311.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	1,125,184.00	1,125,184.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	3,735,503.00	3,737,127.00	3,737,127.00
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	3,045,800.33	3,561,322.00	3,561,322.00
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	52,611.00	50,432.00	50,432.00
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	---	(575,491.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(628,102.00)	(50,432.00)	(50,432.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	2,417,698.33	3,510,890.00	3,510,890.00
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

Description	Resource 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	7,643,939.00	9,038,306.00	4,795,039.82	9,038,306.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,070.00	50,070.00	0.00	50,070.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,037,156.00	2,105,735.67	810,094.65	2,105,735.67	0.00	0.0%
4) Other Local Revenue		8600-8799	217,284.00	240,765.79	127,720.19	240,765.79	0.00	0.0%
5) TOTAL, REVENUES			9,948,449.00	11,434,877.46	5,732,854.66	11,434,877.46		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,819,863.16	4,760,457.06	2,855,598.73	4,760,457.06	0.00	0.0%
2) Classified Salaries		2000-2999	934,946.15	1,027,272.80	567,137.39	1,027,272.80	0.00	0.0%
3) Employee Benefits		3000-3999	1,618,737.76	1,660,234.96	917,974.08	1,660,234.96	0.00	0.0%
4) Books and Supplies		4000-4999	274,249.36	369,768.24	188,468.60	369,768.24	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	939,679.30	1,103,203.42	703,888.31	1,103,203.42	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	515,902.70	478,982.18	394,854.36	478,982.18	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(93,988.00)	(93,988.00)	0.00	(93,988.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			9,009,390.43	9,305,930.66	5,627,921.47	9,305,930.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			939,058.57	2,128,946.80	104,933.19	2,128,946.80		
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	(1,613,384.57)	(1,625,384.57)	(516,325.00)	(1,625,384.57)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,613,384.57)	(1,625,384.57)	(516,325.00)	(1,625,384.57)		

Description	Resource 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)			(674,326.00)	503,562.23	(411,391.81)	503,562.23		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,978,687.12	5,510,435.88		5,510,435.88	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)			4,978,687.12	5,510,435.88		5,510,435.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,978,687.12	5,510,435.88		5,510,435.88		
2) Ending Balance, June 30 (E + F1e)			4,304,361.12	6,013,998.11		6,013,998.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	112,000.00	312,000.00		312,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	507,900.00	541,834.00		541,834.00		
Unassigned/Unappropriated Amount		9790	3,683,461.12	5,159,164.11		5,159,164.11		

2012-13 Second 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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,417,698.00	3,510,890.00	1,647,549.00	3,510,890.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	728,104.60	1,034,283.00	272,493.00	1,034,283.00	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	50,528.00	50,528.00	24,258.67	50,528.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	31.96	31.96	31.96	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,260,557.00	4,287,176.60	2,533,014.13	4,287,176.60	0.00	0.0%
Unsecured Roll Taxes		8042	176,251.00	176,538.05	176,538.05	176,538.05	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	37,000.00	37,000.00	0.00	37,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	34,894.00	59,714.00	59,714.00	59,714.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	176,273.00	251,322.39	75,049.39	251,322.39	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			6,881,305.60	9,407,484.00	4,788,648.20	9,407,484.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(382,135.00)	(382,135.00)	0.00	(382,135.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	14,073.00	12,957.00	6,391.62	12,957.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,130,695.40	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			7,643,939.00	9,038,306.00	4,795,039.82	9,038,306.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	50,070.00	50,070.00	0.00	50,070.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			50,070.00	50,070.00	0.00	50,070.00	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	315,851.00	312,416.00	0.00	312,416.00	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	925,344.00	837,522.00	231,336.00	837,522.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	1,194.67	1,194.67	1,194.67	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	191,821.00	191,821.00	80,284.98	191,821.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

2012-13 Second 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)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	604,140.00	762,782.00	497,279.00	762,782.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,037,156.00	2,105,735.67	810,094.65	2,105,735.67	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	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	24,000.00	24,000.00	10,132.20	24,000.00	0.00	0.0%
Interest		8660	35,700.00	35,700.00	17,949.84	35,700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	157,584.00	181,065.79	99,638.15	181,065.79	0.00	0.0%
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 Second 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			217,284.00	240,765.79	127,720.19	240,765.79	0.00	0.0%
TOTAL, REVENUES			9,948,449.00	11,434,877.46	5,732,854.66	11,434,877.46	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	4,303,932.92	4,261,101.21	2,576,786.25	4,261,101.21	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	515,930.24	499,355.85	278,812.48	499,355.85	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,819,863.16	4,760,457.06	2,855,598.73	4,760,457.06	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	37,000.00	13,603.88	37,000.00	0.00	0.0%
Classified Support Salaries		2200	230,153.52	242,653.52	137,001.22	242,653.52	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	97,955.04	97,955.04	57,140.44	97,955.04	0.00	0.0%
Clerical, Technical and Office Salaries		2400	359,239.94	372,408.94	205,192.59	372,408.94	0.00	0.0%
Other Classified Salaries		2900	247,597.65	277,255.30	154,199.46	277,255.30	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			934,946.15	1,027,272.80	567,137.39	1,027,272.80	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	395,135.94	395,202.67	236,275.92	395,202.67	0.00	0.0%
PERS		3201-3202	100,640.52	105,730.78	56,999.96	105,730.78	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	155,634.64	144,215.78	80,994.99	144,215.78	0.00	0.0%
Health and Welfare Benefits		3401-3402	790,510.28	812,412.70	426,784.87	812,412.70	0.00	0.0%
Unemployment Insurance		3501-3502	60,201.88	66,664.02	34,869.38	66,664.02	0.00	0.0%
Workers' Compensation		3601-3602	105,541.22	126,051.73	77,023.11	126,051.73	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	11,073.28	9,957.28	5,025.85	9,957.28	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,618,737.76	1,660,234.96	917,974.08	1,660,234.96	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	96,534.00	95,317.00	25,773.10	95,317.00	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	175,777.00	255,842.53	144,578.57	255,842.53	0.00	0.0%
Noncapitalized Equipment		4400	1,938.36	18,608.71	18,116.93	18,608.71	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			274,249.36	369,768.24	188,468.60	369,768.24	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	31,000.00	0.00	31,000.00	0.00	0.0%
Travel and Conferences		5200	3,874.28	6,139.28	4,738.75	6,139.28	0.00	0.0%
Dues and Memberships		5300	10,379.00	10,749.00	10,613.93	10,749.00	0.00	0.0%
Insurance		5400-5450	94,405.00	99,724.12	99,724.12	99,724.12	0.00	0.0%
Operations and Housekeeping Services		5500	125,500.00	93,741.00	58,742.65	93,741.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	59,352.00	59,352.00	14,672.01	59,352.00	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	629,169.02	788,498.02	507,297.52	788,498.02	0.00	0.0%
Communications		5900	17,000.00	14,000.00	8,099.33	14,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			939,679.30	1,103,203.42	703,888.31	1,103,203.42	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	347,647.00	310,726.48	310,726.22	310,726.48	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	117,872.70	117,872.70	59,238.14	117,872.70	0.00	0.0%
Other Debt Service - Principal		7439	50,383.00	50,383.00	24,890.00	50,383.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			515,902.70	478,982.18	394,854.36	478,982.18	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(93,988.00)	(93,988.00)	0.00	(93,988.00)	0.00	0.0%
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			(93,988.00)	(93,988.00)	0.00	(93,988.00)	0.00	0.0%
TOTAL, EXPENDITURES			9,009,390.43	9,305,930.66	5,627,921.47	9,305,930.66	0.00	0.0%

2012-13 Second 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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(1,613,384.57)	(1,625,384.57)	(516,325.00)	(1,625,384.57)	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			(1,613,384.57)	(1,625,384.57)	(516,325.00)	(1,625,384.57)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,613,384.57)	(1,625,384.57)	(516,325.00)	(1,625,384.57)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	495,354.00	495,354.00	0.00	495,354.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,434,054.00	3,768,502.55	1,161,945.94	3,768,502.55	0.00	0.0%
3) Other State Revenue		8300-8599	1,246,936.00	1,250,068.65	629,448.55	1,250,068.65	0.00	0.0%
4) Other Local Revenue		8600-8799	1,136,668.63	1,186,321.38	680,646.15	1,186,321.38	0.00	0.0%
5) TOTAL, REVENUES			6,313,012.63	6,700,246.58	2,472,040.64	6,700,246.58		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,935,445.23	2,043,093.29	1,016,424.08	2,043,093.29	0.00	0.0%
2) Classified Salaries		2000-2999	583,748.48	598,053.74	347,691.55	598,053.74	0.00	0.0%
3) Employee Benefits		3000-3999	675,294.95	725,766.82	407,210.28	725,766.82	0.00	0.0%
4) Books and Supplies		4000-4999	594,629.44	828,138.66	483,531.96	828,138.66	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,037,482.50	4,295,361.54	2,334,673.10	4,295,361.54	0.00	0.0%
6) Capital Outlay		6000-6999	49.78	49.78	0.00	49.78	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	93,988.00	93,988.00	0.00	93,988.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,920,638.38	8,584,451.83	4,589,530.97	8,584,451.83		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,607,625.75)	(1,884,205.25)	(2,117,490.33)	(1,884,205.25)		
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	1,613,384.57	1,625,384.57	516,325.00	1,625,384.57	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,613,384.57	1,625,384.57	516,325.00	1,625,384.57		

Description	Resource 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)			5,758.82	(258,820.68)	(1,601,165.33)	(258,820.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	502,389.50	729,202.25		729,202.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,389.50	729,202.25		729,202.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,389.50	729,202.25		729,202.25		
2) Ending Balance, June 30 (E + F1e)			508,148.32	470,381.57		470,381.57		
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	508,148.32	470,381.57		470,381.57		
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	382,135.00	382,135.00	0.00	382,135.00	0.00	0.0%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	113,219.00	113,219.00	0.00	113,219.00	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			495,354.00	495,354.00	0.00	495,354.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	313,267.00	313,267.00	0.00	313,267.00	0.00	0.0%
Special Education Discretionary Grants		8182	65,214.00	65,214.00	0.00	65,214.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	4,685.37	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/ASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	2,372,661.00	2,460,442.70	913,076.72	2,460,442.70	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	459,756.00	543,167.78	120,632.78	543,167.78	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	82,440.00	148,288.85	33,855.85	148,288.85	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	7,500.00	1,875.00	7,500.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	140,716.00	230,622.22	87,820.22	230,622.22	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,434,054.00	3,768,502.55	1,161,945.94	3,768,502.55	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	655,583.00	655,493.00	262,197.00	655,493.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	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 Materi		8560	38,037.00	38,037.00	14,380.24	38,037.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	516,800.00	451,800.00	293,670.00	451,800.00	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	36,516.00	104,738.65	59,201.31	104,738.65	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,246,936.00	1,250,068.65	629,448.55	1,250,068.65	0.00	0.0%
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	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	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		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	28,285.63	77,938.38	50,310.15	77,938.38	0.00	0.0%
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	1,108,383.00	1,108,383.00	630,336.00	1,108,383.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim
General Fund
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			1,136,668.63	1,186,321.38	680,646.15	1,186,321.38	0.00	0.0%
TOTAL, REVENUES			6,313,012.63	6,700,246.58	2,472,040.64	6,700,246.58	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,742,271.13	1,774,791.99	852,945.43	1,774,791.99	0.00	0.0%
Certificated Pupil Support Salaries		1200	193,174.10	268,301.30	163,478.65	268,301.30	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			1,935,445.23	2,043,093.29	1,016,424.08	2,043,093.29	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	416,009.24	414,076.01	244,419.74	414,076.01	0.00	0.0%
Classified Support Salaries		2200	99,031.44	104,455.88	61,140.85	104,455.88	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	57,456.00	66,263.00	38,752.40	66,263.00	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	11,251.80	13,258.85	3,378.56	13,258.85	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			583,748.48	598,053.74	347,691.55	598,053.74	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	150,451.07	157,281.22	82,979.73	157,281.22	0.00	0.0%
PERS		3201-3202	50,148.51	65,907.65	38,262.73	65,907.65	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	58,274.31	71,716.87	40,540.19	71,716.87	0.00	0.0%
Health and Welfare Benefits		3401-3402	293,869.58	297,671.95	168,046.29	297,671.95	0.00	0.0%
Unemployment Insurance		3501-3502	25,367.89	27,611.22	13,712.01	27,611.22	0.00	0.0%
Workers' Compensation		3601-3602	42,783.87	51,178.19	30,287.58	51,178.19	0.00	0.0%
OPEB, Allocated		3701-3702	38,400.00	38,400.00	20,079.71	38,400.00	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	2,999.72	2,999.72	1,365.77	2,999.72	0.00	0.0%
Other Employee Benefits		3901-3902	13,000.00	13,000.00	11,936.27	13,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			675,294.95	725,766.82	407,210.28	725,766.82	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	87,277.44	298,762.10	70,539.41	298,762.10	0.00	0.0%
Noncapitalized Equipment		4400	507,352.00	529,376.56	412,992.55	529,376.56	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			594,629.44	828,138.66	483,531.96	828,138.66	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,387,514.72	1,496,274.72	93,699.28	1,496,274.72	0.00	0.0%
Travel and Conferences		5200	4,160.44	4,160.44	1,997.52	4,160.44	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	3,500.00	3,500.00	899.42	3,500.00	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	2,642,307.34	2,791,426.38	2,238,076.88	2,791,426.38	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,037,482.50	4,295,361.54	2,334,873.10	4,295,361.54	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)
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	49.78	49.78	0.00	49.78	0.00	0.0%
TOTAL, CAPITAL OUTLAY			49.78	49.78	0.00	49.78	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	93,988.00	93,988.00	0.00	93,988.00	0.00	0.0%
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			93,988.00	93,988.00	0.00	93,988.00	0.00	0.0%
TOTAL, EXPENDITURES			7,920,638.38	8,584,451.83	4,589,530.97	8,584,451.83	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)
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	1,613,384.57	1,625,384.57	516,325.00	1,625,384.57	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			1,613,384.57	1,625,384.57	516,325.00	1,625,384.57	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,613,384.57	1,625,384.57	516,325.00	1,625,384.57	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	8,139,293.00	9,533,660.00	4,795,039.82	9,533,660.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,484,124.00	3,818,572.55	1,161,945.94	3,818,572.55	0.00	0.0%
3) Other State Revenue		8300-8599	3,284,092.00	3,355,804.32	1,439,543.20	3,355,804.32	0.00	0.0%
4) Other Local Revenue		8600-8799	1,353,952.63	1,427,087.17	808,366.34	1,427,087.17	0.00	0.0%
5) TOTAL, REVENUES			16,261,461.63	18,135,124.04	8,204,895.30	18,135,124.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,755,308.39	6,803,550.35	3,872,022.81	6,803,550.35	0.00	0.0%
2) Classified Salaries		2000-2999	1,518,694.63	1,625,326.54	914,828.94	1,625,326.54	0.00	0.0%
3) Employee Benefits		3000-3999	2,294,032.71	2,386,001.78	1,325,184.36	2,386,001.78	0.00	0.0%
4) Books and Supplies		4000-4999	868,878.80	1,197,906.90	672,000.56	1,197,906.90	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,977,161.80	5,398,564.96	3,036,561.41	5,398,564.96	0.00	0.0%
6) Capital Outlay		6000-6999	49.78	49.78	0.00	49.78	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	515,902.70	478,982.18	394,854.36	478,982.18	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			16,930,028.81	17,890,382.49	10,217,452.44	17,890,382.49		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(668,567.18)	244,741.55	(2,012,557.14)	244,741.55		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(668,567.18)	244,741.55	(2,012,557.14)	244,741.55		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,481,076.62	6,239,638.13		6,239,638.13	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)			5,481,076.62	6,239,638.13		6,239,638.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,481,076.62	6,239,638.13		6,239,638.13		
2) Ending Balance, June 30 (E + F1e)			4,812,509.44	6,484,379.68		6,484,379.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,000.00	1,000.00		1,000.00		
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	508,148.32	470,381.57		470,381.57		
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	112,000.00	312,000.00		312,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	507,900.00	541,834.00		541,834.00		
Unassigned/Unappropriated Amount		9790	3,683,461.12	5,159,164.11		5,159,164.11		

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

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Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	2,417,698.00	3,510,890.00	1,647,549.00	3,510,890.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	728,104.60	1,034,283.00	272,493.00	1,034,283.00	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	50,528.00	50,528.00	24,258.67	50,528.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	31.96	31.96	31.96	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,260,557.00	4,287,176.60	2,533,014.13	4,287,176.60	0.00	0.0%
Unsecured Roll Taxes		8042	176,251.00	176,538.05	176,538.05	176,538.05	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	37,000.00	37,000.00	0.00	37,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	34,894.00	59,714.00	59,714.00	59,714.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	176,273.00	251,322.39	75,049.39	251,322.39	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			6,881,305.60	9,407,484.00	4,788,648.20	9,407,484.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(382,135.00)	(382,135.00)	0.00	(382,135.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	382,135.00	382,135.00	0.00	382,135.00	0.00	0.0%
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	14,073.00	12,957.00	6,391.62	12,957.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,130,695.40	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	113,219.00	113,219.00	0.00	113,219.00	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			8,139,293.00	9,533,660.00	4,795,039.82	9,533,660.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	313,267.00	313,267.00	0.00	313,267.00	0.00	0.0%
Special Education Discretionary Grants		8182	65,214.00	65,214.00	0.00	65,214.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	4,685.37	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/ASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	2,372,661.00	2,460,442.70	913,076.72	2,460,442.70	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	459,756.00	543,167.78	120,632.78	543,167.78	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	82,440.00	148,288.85	33,855.85	148,288.85	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	7,500.00	1,875.00	7,500.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	140,716.00	230,622.22	87,820.22	230,622.22	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	50,070.00	50,070.00	0.00	50,070.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,484,124.00	3,818,572.55	1,161,945.94	3,818,572.55	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	655,583.00	655,493.00	262,197.00	655,493.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	315,851.00	312,416.00	0.00	312,416.00	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	925,344.00	837,522.00	231,336.00	837,522.00	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	1,194.67	1,194.67	1,194.67	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	229,858.00	229,858.00	94,665.22	229,858.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	516,800.00	451,800.00	293,670.00	451,800.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	640,656.00	867,520.65	556,480.31	867,520.65	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,284,092.00	3,355,804.32	1,439,543.20	3,355,804.32	0.00	0.0%
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	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	24,000.00	24,000.00	10,132.20	24,000.00	0.00	0.0%
Interest		8660	35,700.00	35,700.00	17,949.84	35,700.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	185,869.63	259,004.17	149,948.30	259,004.17	0.00	0.0%
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	1,108,383.00	1,108,383.00	630,336.00	1,108,383.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,353,952.63	1,427,087.17	808,366.34	1,427,087.17	0.00	0.0%
TOTAL, REVENUES			16,261,461.63	18,135,124.04	8,204,895.30	18,135,124.04	0.00	0.0%

2012-13 Second Interim
General Fund
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	6,046,204.05	6,035,893.20	3,429,731.68	6,035,893.20	0.00	0.0%
Certificated Pupil Support Salaries		1200	193,174.10	268,301.30	163,478.65	268,301.30	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	515,930.24	499,355.85	278,812.48	499,355.85	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,755,308.39	6,803,550.35	3,872,022.81	6,803,550.35	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	416,009.24	451,076.01	258,023.42	451,076.01	0.00	0.0%
Classified Support Salaries		2200	329,184.96	347,109.40	198,142.07	347,109.40	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	155,411.04	164,218.04	95,892.84	164,218.04	0.00	0.0%
Clerical, Technical and Office Salaries		2400	359,239.94	372,408.94	205,192.59	372,408.94	0.00	0.0%
Other Classified Salaries		2900	258,849.45	290,514.15	157,578.02	290,514.15	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,518,694.63	1,625,326.54	914,828.94	1,625,326.54	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	545,587.01	552,483.89	319,255.65	552,483.89	0.00	0.0%
PERS		3201-3202	150,789.03	171,638.43	95,262.69	171,638.43	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	213,908.95	215,932.65	121,535.18	215,932.65	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,084,379.86	1,110,084.65	594,831.16	1,110,084.65	0.00	0.0%
Unemployment Insurance		3501-3502	85,569.77	94,275.24	48,581.39	94,275.24	0.00	0.0%
Workers' Compensation		3601-3602	148,325.09	177,229.92	107,310.69	177,229.92	0.00	0.0%
OPEB, Allocated		3701-3702	38,400.00	38,400.00	20,079.71	38,400.00	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	14,073.00	12,957.00	6,391.62	12,957.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,000.00	13,000.00	11,936.27	13,000.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,294,032.71	2,386,001.78	1,325,184.36	2,386,001.78	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	96,534.00	95,317.00	25,773.10	95,317.00	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	263,054.44	554,604.63	215,117.98	554,604.63	0.00	0.0%
Noncapitalized Equipment		4400	509,290.36	547,985.27	431,109.48	547,985.27	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			868,878.80	1,197,906.90	672,000.56	1,197,906.90	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,387,514.72	1,527,274.72	93,699.28	1,527,274.72	0.00	0.0%
Travel and Conferences		5200	8,034.72	10,299.72	6,736.27	10,299.72	0.00	0.0%
Dues and Memberships		5300	10,379.00	10,749.00	10,613.93	10,749.00	0.00	0.0%
Insurance		5400-5450	94,405.00	99,724.12	99,724.12	99,724.12	0.00	0.0%
Operations and Housekeeping Services		5500	125,500.00	93,741.00	58,742.65	93,741.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,852.00	62,852.00	15,571.43	62,852.00	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	3,271,476.36	3,579,924.40	2,745,374.40	3,579,924.40	0.00	0.0%
Communications		5900	17,000.00	14,000.00	8,099.33	14,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,977,161.80	5,398,564.96	3,038,561.41	5,398,564.96	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	49.78	49.78	0.00	49.78	0.00	0.0%
TOTAL, CAPITAL OUTLAY			49.78	49.78	0.00	49.78	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	347,647.00	310,726.48	310,726.22	310,726.48	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	117,872.70	117,872.70	59,238.14	117,872.70	0.00	0.0%
Other Debt Service - Principal		7439	50,383.00	50,383.00	24,890.00	50,383.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			515,902.70	478,982.18	394,854.36	478,982.18	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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			16,930,028.81	17,890,382.49	10,217,452.44	17,890,382.49	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col E & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2012-13 Projected Year Totals
5640	Medi-Cal Billing Option	0.05
8150	Ongoing & Major Maintenance Account (RM.	433,455.97
9010	Other Restricted Local	36,925.55
Total, Restricted Balance		<u>470,381.57</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	878,058.00	950,601.92	344,362.72	950,601.92	0.00	0.0%
3) Other State Revenue		8300-8599	75,165.00	75,165.00	30,300.46	75,165.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,915.00	41,715.00	15,458.07	41,715.00	0.00	0.0%
5) TOTAL REVENUES			994,138.00	1,067,481.92	390,121.25	1,067,481.92		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	135,116.14	149,757.77	88,855.40	149,757.77	0.00	0.0%
3) Employee Benefits		3000-3999	51,735.66	61,991.56	35,653.90	61,991.56	0.00	0.0%
4) Books and Supplies		4000-4999	91,705.00	68,360.23	41,134.44	68,360.23	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	714,932.07	790,373.23	299,068.57	790,373.23	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			993,488.87	1,070,482.79	464,712.31	1,070,482.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			649.13	(3,000.87)	(74,591.06)	(3,000.87)		
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)			649.13	(3,000.87)	(74,591.06)	(3,000.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	118,658.95	121,401.57		121,401.57	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)			118,658.95	121,401.57		121,401.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			118,658.95	121,401.57		121,401.57		
2) Ending Balance, June 30 (E + F1e)			119,308.08	118,400.70		118,400.70		
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	119,308.08	118,400.70		118,400.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	878,058.00	950,601.92	344,362.72	950,601.92	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			878,058.00	950,601.92	344,362.72	950,601.92	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	75,165.00	75,165.00	30,300.46	75,165.00	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			75,165.00	75,165.00	30,300.46	75,165.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	650.00	650.00	361.14	650.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,265.00	41,065.00	15,096.93	41,065.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40,915.00	41,715.00	15,458.07	41,715.00	0.00	0.0%
TOTAL REVENUES			994,138.00	1,067,481.92	390,121.25	1,067,481.92		

Description	Resource 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	135,116.14	149,757.77	88,855.40	149,757.77	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			135,116.14	149,757.77	88,855.40	149,757.77	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	15,398.79	16,964.72	10,010.50	16,964.72	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	9,737.14	10,465.99	6,311.02	10,465.99	0.00	0.0%
Health and Welfare Benefits		3401-3402	22,713.46	29,744.77	16,425.82	29,744.77	0.00	0.0%
Unemployment Insurance		3501-3502	1,400.11	1,505.38	907.41	1,505.38	0.00	0.0%
Workers' Compensation		3601-3602	2,486.16	3,310.70	1,999.15	3,310.70	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			51,735.66	61,991.56	35,653.90	61,991.56	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	4,000.00	8,720.34	4,000.00	0.00	0.0%
Food		4700	91,705.00	64,360.23	32,413.90	64,360.23	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			91,705.00	68,360.23	41,134.44	68,360.23	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	700,151.00	768,694.92	262,329.55	768,694.92	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	14,781.07	21,678.31	16,739.02	21,678.31	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			714,932.07	790,373.23	299,068.57	790,373.23	0.00	0.0%
CAPITAL OUTLAY								
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%
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			993,488.87	1,070,482.79	464,712.31	1,070,482.79		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	118,400.70
Total, Restricted Balance		<u>118,400.70</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	450.00	450.00	315.73	450.00	0.00	0.0%
5) TOTAL, REVENUES			450.00	450.00	315.73	450.00		
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)			450.00	450.00	315.73	450.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2012-13 Second Interim
Deferred Maintenance Fund
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			450.00	450.00	315.73	450.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	65,765.23	94,651.33		94,651.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			65,765.23	94,651.33		94,651.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			65,765.23	94,651.33		94,651.33		
2) Ending Balance, June 30 (E + F1e)			66,215.23	95,101.33		95,101.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	66,215.23	95,101.33		95,101.33		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	450.00	450.00	315.73	450.00	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			450.00	450.00	315.73	450.00	0.00	0.0%
TOTAL, REVENUES			450.00	450.00	315.73	450.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	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			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, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	507.92	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	507.92	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000.00	122,356.60	119,949.03	122,356.60	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	12,500.00	9,491.54	12,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	67,946.37	43,172.06	67,946.37	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			1,000.00	202,802.97	172,612.63	202,802.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000.00)	(202,802.97)	(172,104.71)	(202,802.97)		
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)			(1,000.00)	(202,802.97)	(172,104.71)	(202,802.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	157,147.17	202,802.97		202,802.97	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)			157,147.17	202,802.97		202,802.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,147.17	202,802.97		202,802.97		
2) Ending Balance, June 30 (E + F1e)			156,147.17	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	156,147.17	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	507.92	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%
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	507.92	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	507.92	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)
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	1,000.00	122,356.60	119,949.03	122,356.60	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	122,356.60	119,949.03	122,356.60	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	12,500.00	9,491.54	12,500.00	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	12,500.00	9,491.54	12,500.00	0.00	0.0%

2012-13 Second Interim
Building Fund
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 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	67,946.37	43,172.06	67,946.37	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	67,946.37	43,172.06	67,946.37	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			1,000.00	202,802.97	172,612.63	202,802.97		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,000.00	72,000.00	391,401.63	72,000.00	0.00	0.0%
5) TOTAL, REVENUES			72,000.00	72,000.00	391,401.63	72,000.00		
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	31,000.00	19,792.00	477.00	19,792.00	0.00	0.0%
6) Capital Outlay		6000-6999	8,000.00	19,208.00	0.00	19,208.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	154,205.61	154,205.61	0.00	154,205.61	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			193,205.61	193,205.61	477.00	193,205.61		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(121,205.61)	(121,205.61)	390,924.63	(121,205.61)		
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)			(121,205.61)	(121,205.61)	390,824.63	(121,205.61)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	774,730.79	964,636.01		964,636.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			774,730.79	964,636.01		964,636.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			774,730.79	964,636.01		964,636.01		
2) Ending Balance, June 30 (E + F1e)			653,525.18	843,430.40		843,430.40		
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	653,525.18	843,430.40		843,430.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	4,354.42	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	62,000.00	62,000.00	387,047.21	62,000.00	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			72,000.00	72,000.00	391,401.63	72,000.00	0.00	0.0%
TOTAL, REVENUES			72,000.00	72,000.00	391,401.63	72,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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%
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	31,000.00	19,792.00	477.00	19,792.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,000.00	19,792.00	477.00	19,792.00	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	7,000.00	18,208.00	0.00	18,208.00	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	1,000.00	1,000.00	0.00	1,000.00	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			8,000.00	19,208.00	0.00	19,208.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	154,205.61	154,205.61	0.00	154,205.61	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)			154,205.61	154,205.61	0.00	154,205.61	0.00	0.0%
TOTAL EXPENDITURES			193,205.61	193,205.61	477.00	193,205.61		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 1A)	(Form RLI, Line 5c)		
Current Year (2012-13)	1,304.97	1,404.93	7.7%	Not Met
1st Subsequent Year (2013-14)	1,308.97	1,291.49	-1.3%	Met
2nd Subsequent Year (2014-15)	1,311.97	1,291.49	-1.6%	Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since first interim projections for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Using prior year ADA and receive the bump up for the first year Charter. Took students that were in District and now attend the Charter and subtract from total last year ADA.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	1,739	1,739	0.0%	Met
1st Subsequent Year (2013-14)	1,742	1,742	0.0%	Met
2nd Subsequent Year (2014-15)	1,745	1,745	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	1,684	1,762	95.6%
Second Prior Year (2010-11)	1,661	1,723	96.4%
First Prior Year (2011-12)	1,691	1,737	97.4%
Historical Average Ratio:			96.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.0%

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 A1, 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)	1,391	1,739	80.0%	Met
1st Subsequent Year (2013-14)	1,282	1,742	73.6%	Met
2nd Subsequent Year (2014-15)	1,282	1,745	73.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2012-13)	6,732,245.00	8,373,201.00	24.4%	Not Met
1st Subsequent Year (2013-14)	6,770,135.00	7,985,218.00	17.9%	Not Met
2nd Subsequent Year (2014-15)	7,075,895.00	8,133,269.00	14.9%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. **STANDARD NOT MET** - Projected revenue limit has changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting revenue limit.

Explanation:
(required if NOT met)

At First Interim I did not include the total property taxes for District and Charter. I only included the District.

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)	7,393,202.14	8,823,445.59	83.8%
Second Prior Year (2010-11)	6,706,960.47	8,307,555.82	80.7%
First Prior Year (2011-12)	7,097,617.04	8,635,238.02	82.2%
	Historical Average Ratio:		82.2%

	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):	79.2% to 85.2%	79.2% to 85.2%	79.2% to 85.2%

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)	7,447,964.82	9,305,930.66	80.0%	Met
1st Subsequent Year (2013-14)	7,627,925.86	9,492,751.86	80.4%	Met
2nd Subsequent Year (2014-15)	7,812,749.86	9,682,579.86	80.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	3,776,570.55	3,818,572.55	1.1%	No
1st Subsequent Year (2013-14)	3,776,570.55	3,596,231.00	-4.8%	No
2nd Subsequent Year (2014-15)	3,776,570.55	3,596,231.00	-4.8%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	3,312,777.32	3,355,804.32	1.3%	No
1st Subsequent Year (2013-14)	3,312,777.32	3,355,803.65	1.3%	No
2nd Subsequent Year (2014-15)	3,312,777.32	3,355,803.65	1.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	1,403,605.38	1,427,087.17	1.7%	No
1st Subsequent Year (2013-14)	1,403,605.38	1,427,086.38	1.7%	No
2nd Subsequent Year (2014-15)	1,403,605.38	1,427,086.38	1.7%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	1,176,866.16	1,197,906.90	1.8%	No
1st Subsequent Year (2013-14)	1,178,000.00	1,198,000.00	1.7%	No
2nd Subsequent Year (2014-15)	1,180,000.00	1,199,000.00	1.6%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	5,305,005.84	5,398,564.96	1.8%	No
1st Subsequent Year (2013-14)	5,305,362.00	5,389,360.00	1.6%	No
2nd Subsequent Year (2014-15)	5,306,363.00	5,390,360.00	1.6%	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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	8,492,953.25	8,601,464.04	1.3%	Met
1st Subsequent Year (2013-14)	8,492,953.25	8,379,121.03	-1.3%	Met
2nd Subsequent Year (2014-15)	8,492,953.25	8,379,121.03	-1.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	6,481,872.00	6,596,471.86	1.8%	Met
1st Subsequent Year (2013-14)	6,483,362.00	6,587,360.00	1.6%	Met
2nd Subsequent Year (2014-15)	6,486,363.00	6,589,360.00	1.6%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	169,300.29	454,325.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		454,325.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	31.9%	30.2%	25.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	10.6%	10.1%	8.6%

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)	503,562.23	9,305,930.66	N/A	Met
1st Subsequent Year (2013-14)	(224,971.19)	9,492,751.86	2.4%	Met
2nd Subsequent Year (2014-15)	(726,456.14)	9,682,579.86	7.5%	Met

8C. Comparison of District Deficit Spending to the Standard

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

1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2012-13)		6,484,379.68	Met
1st Subsequent Year (2013-14)		5,810,984.63	Met
2nd Subsequent Year (2014-15)		5,062,652.76	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)		2,886,251.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,391	1,282	1,282
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

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)	17,890,382.49	18,146,500.75	18,417,760.62
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)	17,890,382.49	18,146,500.75	18,417,760.62
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	536,711.47	544,395.02	552,532.82
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)	536,711.47	544,395.02	552,532.82

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	541,834.00	541,834.00	549,972.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	5,159,164.11	4,934,212.92	4,199,618.78
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)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	5,700,998.11	5,476,046.92	4,749,590.78
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	31.87%	30.18%	25.79%
District's Reserve Standard (Section 10B, Line 7):	536,711.47	544,395.02	552,532.82
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(1,625,384.57)	(1,625,384.57)	0.0%	0.00	Met
1st Subsequent Year (2013-14)	(1,705,400.00)	(1,727,400.00)	1.3%	22,000.00	Met
2nd Subsequent Year (2014-15)	(1,795,400.00)	(2,235,400.00)	24.5%	440,000.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

In 13-14 and 14/15 I reduced Federal Revenue by 5.9%. Due to the reduction I needed to increase the contribution from unrestricted to restricted. I have pointed this out to my Superintendent and we will need to make reductions to reduce that contribution.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining		SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
			Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	40	01		7000	2,442,810
Certificates of Participation					
General Obligation Bonds	23	21		8000	19,644,067
Supp Early Retirement Program	5	01		3000	66,533
State School Building Loans					
Compensated Absences	1	01		1000,2000	60,106

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

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	118,476	168,256	174,088	180,092
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	118,476	168,256	174,088	180,092
Has total annual payment increased over prior year (2011-12)?	Yes	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)

It will be funded from the rebate checks from PG&E for our Solar panels and also the decrease in our PG&E bill.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

No

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

n/a

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

n/a

2. OPEB Liabilities

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

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

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

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

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

38,400.00	38,400.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

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

4. Comments:

Our retirement costs are budgeted each year if needed. Two teachers are allowed to retire each year. If at age 57 will receive \$45,000, age 58 \$40,000, age 59 \$35,000, age 60 \$30,000 age 61 \$25,000. Must have 13 years with our District.

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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	112.0	112.0	112.0	112.0

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

68,035

7. Amount included for any tentative salary schedule increases

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
0	0	0

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)
Yes	Yes	Yes
717,265	717,265	717,265
Cap 533.68	Cap 533.68	Cap 533.68
Hard Cap	Hard Cap	Hard Cap

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

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

No		
----	--	--

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
0	0	0
3.0%	3.0%	3.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	41.8	41.4	41.4	41.4

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

16,253

7. Amount included for any tentative salary schedule increases

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

0

0

0

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
259,618	259,618	259,618
Hard Cap 527.68	Hard Cap 527.68	Hard Cap 527.68
0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	
20,516	20,516	20,516
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

n/a

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	11.0	11.0	11.0	11.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
250,874	250,874	250,874
100.0%	100.0%	100.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
25,611	25,611	25,611
3.0%	3.0%	3.0%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
960	960	960
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

District Name:

ACTUAL AND PROJECTED MONTHLY CASH FLOW

CURRENT FISCAL YEAR 2012-13

CURRENT FISCAL YEAR:
DATA INPUT SECTION (ACTUAL
AND PROJECTED)Start with
actual cash
balance on
July 1(Includes
revenue
expenditures
accruals at
year-end-cash
is adjusted
through
section D
below)

Important!

Enter current
working
budget totals
to get "Total"
to match
"Budget" for
revenues/exp/
other

		First Interim: Budgeted Amounts From November through June												Projected Total for the Fiscal Year	Current Year Budget	Balancing Column
		Second Interim: Budgeted Amounts From February through June														
JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	ACCRUALS	OTHER NON-CASH			
4,044,273	5,211,506	3,908,471	3,766,968	3,982,328	2,934,524	6,213,797	4,129,149	3,077,099	1,846,778	2,704,483	1,330,281					
For First Interim (through October 31) or Second Interim (through January 31): Enter actual data from your Cashflow Summary Report or other more detailed reports for revenues and expenditures, as well as balance sheet account net change.																
If prior year allocation formulas are used to project amounts for the current year, they will need to be changed as actual data becomes available																
A. REVENUES		(605,370)	647,060	742,083	97,854	180,156	684,461	180,189	42,000	43,000	200,000	267,695	2,192,221		4,671,349	(0)
Revenue Limit Sources:																
State Aid																
Revenue Limit Sources:																
Property Taxes																
Federal Revenue																
Other State Revenue																
Other Local Revenue																
Interfund Transfer In																
TOTAL REVENUES																
C. EXPENDITURES																
Certificated Salaries																
Classified Salaries																
Employee Benefits																
Books and Supplies																
Svcs/Other Oper Exps																
Capital Outlay																
Other Outgo																
TOTAL EXPENDITURES																
Net Change for the Year: Objects 9xxx																
D-1 ASSETS: INCREASE/(DECREASE)																
Revolving Cash																
Accounts Receivable																
Due from Other Funds																
Stores																
Prepaid Expenditures																
TOTAL CHANGES IN ASSETS																
D-2 CHANGES IN LIABILITIES: (INCREASE)/DECREASE																
Accounts Payable/																
Payroll/Due to Govt																
Due to Other Funds																
Temporary Loans																
TRAN Payable																
Deferred Revenue																
TOTAL CHANGE IN LIABILITIES																
D-3 AUDIT ADJUSTMENT 97XX																
NET INCREASE (DECREASE) IN CASH from changes in assets, liabilities and audit adj																
NET CHANGE IN CASH: INCREASE/(DECREASE)																
F. ENDING CASH (A + E)																
G. ENDING CASH, PLUS ACCRUALS																