



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 9.2

Meeting Date: March 21, 2013

Subject: 2012-13 Second Interim Financial Report

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

Division: Administrative Services

Recommendation: Approve the 2012-13 Second Interim Financial Report with a Qualified Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an “early warning” system to indicate whether a district can meet its current or future year financial obligations. This is the second of three interim financial reports presented to the Board of Education for the 2012-13 year. The report provides financial information as of January 31, 2013.

Financial Considerations: With the approval of Proposition 30, the district will not be facing mid-year revenue reductions. At this time, without any mid-year revenue reductions, the 2012-13 budget is balanced and the district believes it will end the current year in a positive financial condition. This status indicates that the district cannot certify that it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a “positive” certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for 2013-14 and 2014-15 and the district must maintain its required 2% reserve for economic uncertainties.

Documents Attached:

1. Executive Summary
2. 2012-13 Second Interim Financial Report

Estimated Time of Presentation: 10 minutes

Submitted by: Gerardo Castillo, CPA, Director III, Budget Services

Approved by: Richard E. Odegaard, Interim Chief Business Officer

Board of Education Executive Summary

Administrative Services

2012-13 Second Interim Financial Report

March 21, 2013



I. Overview/History:

School districts are required to file two Interim Financial Reports during the year. The First Interim Report, as of October 31, requires Board approval by December 15. The Second Interim Report, as of January 31, requires Board approval by March 15.

When interim reports are submitted, a district must designate a certification as to their financial condition. A positive certification would indicate that the district would meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A qualified certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification would mean that the district is unable to meet its financial obligations for the remainder of the current fiscal year or for the future fiscal year.

Over the past several years, as the impact of declining enrollment and reduced state funding has resulted in severe budget reductions, the district has submitted its interim reports as "Qualified" and the Sacramento County Office of Education has agreed with the recommendation. The district will again be submitting its Second Interim Report with a "Qualified" status. While the budget is balanced for the 2012-13 fiscal year the Board will need to approve \$5.5 million in reductions to balance the 2013-14 fiscal year. There are still many unknowns. The district will not know with any degree of certainty what our 2013-14 revenue will be until the final state budget is signed. On the expenditure side, the largest unknown is the percentage increase in healthcare cost. When a district submits a "Qualified" interim report, they are required by Education Code to submit a Third Interim Report by June 1. This report reflects the period ending April 30 and provides projections of district funds and cash balances.

Documents attached are primarily state-required reports. Key information includes the budget assumptions, multi-year projection and revenue limit summary.

II. Driving Governance:

- Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31. The second report shall cover the period ending January 31. All reports required shall be in a format or on

Board of Education Executive Summary

Administrative Services

2012-13 Second Interim Financial Report

March 21, 2013

forms prescribed by the Superintendent of Public Instruction.

- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. Certifications shall be based on the Board's assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- Education Code section 42131 (3)(e) directs districts to provide additional reports to the County Office of Education as of June 1 if a Qualified or Negative Certification is reported as of the Second Interim Report.

III. Budget:

The budget is a fluid document and while the budget is balanced for 2012-13, there are many unknowns at this time. In preparing the assumptions for the multi-year projections items such as one-time funds used to balance 2012-13, increased costs for step and column salary increases as well as health benefit increases must be factored in. Declining enrollment and the negative impact of the sequester on Federal categorical programs are included in the multi-year projections. Staff continue to closely monitor enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. The Second Interim Financial Report includes assumptions and projections made with the best available information.

IV. Goals, Objectives and Measures:

Maintain a balanced budget for 2012-13 and continue to follow the timeline to ensure a balanced 2013-14 budget. It will be important to reduce the reliance of one-time funds used to balance the budget.

V. Major Initiatives:

Use the Second Interim Financial Report information to help guide budget development for 2013-14 and 2014-15.

VI. Results:

Budget development for 2013-14 will follow the calendar approved by the Board. Board action to be taken on March 21, 2013 identifies \$5.5 million in budget reductions that will be required to provide a balanced Adopted Budget on or before July 1, 2013.

Board of Education Executive Summary

Administrative Services

2012-13 Second Interim Financial Report

March 21, 2013

VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Meet and communicate with bargaining unit partners

2012-2013 Second Interim Financial Report

For the Period Ending January 31, 2013



Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
March 21, 2013

Sacramento City Unified School District

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TABLE OF CONTENTS

PAGE

Projection Factors	1
2012-13 Budget Overview	6
District Certification of Interim Report	7
General Fund	
General Fund Definition	10
General Fund Revenues and Expenditure Summary.....	11
General Fund - Revenues, Expenditures and Changes in Fund Balance	21
Multiyear Projections	39
Special Revenue Funds	
Special Revenue Fund Definition	45
Charter Schools - Revenues, Expenditures and Changes in Fund Balance.....	46
Adult Education - Revenues, Expenditures and Changes in Fund Balance.....	48
Child Development - Revenues, Expenditures and Changes in Fund Balance.....	50
Cafeteria - Revenues, Expenditures and Changes in Fund Balance	52
Deferred Maintenance - Revenues, Expenditures and Changes in Fund Balance	54
Capital Projects Funds	
Capital Projects Fund Definition	56
Building Fund - Revenues, Expenditures and Changes in Fund Balance	57
Capital Facilities - Revenues, Expenditures and Changes in Fund Balance.....	59
Proprietary Funds	
Proprietary Fund Definition	61
Self-Insurance - Revenues, Expenditures and Changes in Fund Balance	62
Retiree Benefit - Revenues, Expenditures and Changes in Fund Balance	64
Average Daily Attendance	66
Cash Flow Worksheet	68
Revenue Limit Summary	70
Criteria and Standards	72

SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2012-13	2013-14	2014-15
State Statutory COLA – Revenue Limit	3.24%	1.65%	2.20%
K-12 Revenue Limit Deficit	22.272%	22.272%	22.272%
State Categorical Funding (including adult education, deferred maintenance and ROC/P)			
Tier I, II and III	0.00%	0.00%	0.00%
California Consumer Price Index (CPI)	2.30%	2.20%	2.40%

MULTI-YEAR BUDGET ASSUMPTIONS: 2012-13 THROUGH 2014-15

REVENUES:

Revenue Limit

- Fiscal Year (FY) 2012-13 funded on 41,380 Average Daily Attendance (ADA).
- FY 2012-13 Revenue Limit ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2011-12 (prior year) ADA will be used for 2012-13.
- FY 2013-14 assumes 800 declining enrollment with a decrease of 760 ADA.
- FY 2014-15 assumes funded on 40,200 ADA.
- FY 2013-14 assumes an increase of \$235 per ADA.

Federal Revenues

- Federal Revenues are maintained at 2011-12 funding levels for regular programs. FY 2012-13 reflects the decrease of American Recovery and Reinvestment Act (ARRA) funds. Years 2013-14 and 2014-15 exclude the one-time funds received for 2012-13.
- FY 2013-14 reflects a 5.9% decrease for all federal programs due to sequestration.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as 2011-12. It reflects the decline in ADA.
- For 2012-13, 2013-14, and 2014-15 the Special Education and Transportation encroachment (contribution) is fully supported by the unrestricted monies from the General Fund.
- For 2012-13, 2013-14 and 2014-15 Special Education Transportation Apportionments are maintained.

MULTI-YEAR BUDGET ASSUMPTIONS: 2012-13 THROUGH 2014-15 (Continued)

State Categorical Programs

- Based on state flexibility provisions, appropriate adjustments have been made for Tier III programs.
- FY 2012-13 assumes loss of QEIA funding at six schools.
- FY 2013-14 assumes loss of QEIA funding at two schools.
- FY 2014-15 QEIA funding is eliminated at all schools.
- FY 2012-13, 2013-14, and 2014-15 eliminates Adult Education and Deferred Maintenance (Tier III Funds).
- FY 2012-13, 2013-14, and 2014-15 reduced ROP and Gate Programs by 5%.

Class Size Reduction

- FY 2012-13, 2013-14, and 2014-15 assumes K-3 CSR at contract maximum.

Lottery

- The expected annual funding is projected at \$155 per ADA for 2012-13 (unrestricted \$125 and \$30 restricted) and outlying years.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2012-13.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for 2012-13, 2013-14, and 2014-15 is based on 2011-12 staffing levels with increased class sizes to contract maximum as follows:
 - Kindergarten at 32:1
 - Grades 1-3 at 31:1
 - Grades 4-6 at 33:1
 - Grades 7-8 at 31:1
 - Grades 9-12 at 35:1
- FY 2012-13 includes approved reductions for co-curricular stipends, counselors, assistant principals, librarians and central office staffing.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.
- FY 2012-13 and 2013-14 assumes furlough days approved by bargaining units.
- FY 2013-14 and 2014-15 includes the closure of seven elementary schools.
- FY 2014-15 does not include furlough days. The agreements for furlough days end on June 30, 2014.

MULTI-YEAR BUDGET ASSUMPTIONS: 2012-13 THROUGH 2014-15 (Continued)

Classified Salaries

- Classified staffing for 2012-13 is based on 2011-12 staffing levels with decreases for staff reductions due to budget constraints. FY 2012-13 includes the elimination of Home-to-School Transportation, reduction of 50% of custodial staff and plant managers, reduction of maintenance staff by 20% and central office staffing reductions.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- FY 2013-14 includes the closure of seven elementary schools.
- 2012-13 and 2013-14 assumes furlough days approved by bargaining units.

Employee Benefits

- The estimated statutory benefits for Certificated staff is 13.19%.
- The estimated statutory benefits for Classified staff is 24.16%.
- Health benefits are projected to increase approximately 11% for 2012-13, 2013-14, and 2014-15 and will be funded dependent upon negotiated agreements with employee groups. FY 2012-13, 2013-14, and 2014-15 includes benefit reductions related to reduced staff and benefits changes.
- Post-Retirement Health Benefits are based on 2011-12 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

Supplies, Services, Utilities, Capital Outlay

- No projected increases in supplies, services or capital outlay. FY 2012-13 includes reductions for contractual agreements as approved by the Board as part of the budget reductions. Budget is maintained in the outlying years.

Indirect Support

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 2.67% for 2012-13, and 3.56% for 2013-14.

Other Outgo/Transfers/ Contributions

- Contributions to Restricted Programs – The 2012-13 budget and outlying years includes contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- In Lieu Property Taxes are transferred to charter schools.
- FY 2013-14 assumes transfer of \$841,000 from Adult Education.

One-Time Revenues/Expenditures

- FY 2012-13 includes assumptions to recover from the use of one-time funds: Title-I ARRA and IDEA ARRA.
- Tier III programs flexibility is maintained.
- FY 2012-13 includes assumptions to recover from the use of one-time funds to balance 2011-12. One-time funds include using \$7.54 million from Federal Education Jobs Fund.

MULTI-YEAR BUDGET ASSUMPTIONS: 2012-13 THROUGH 2014-15 (Continued)

BEGINNING BALANCE/RESERVES:

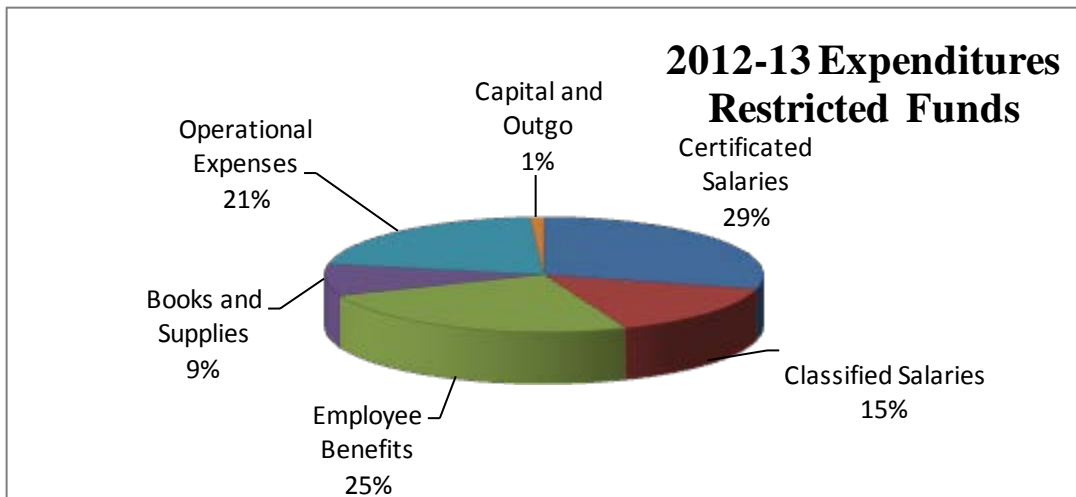
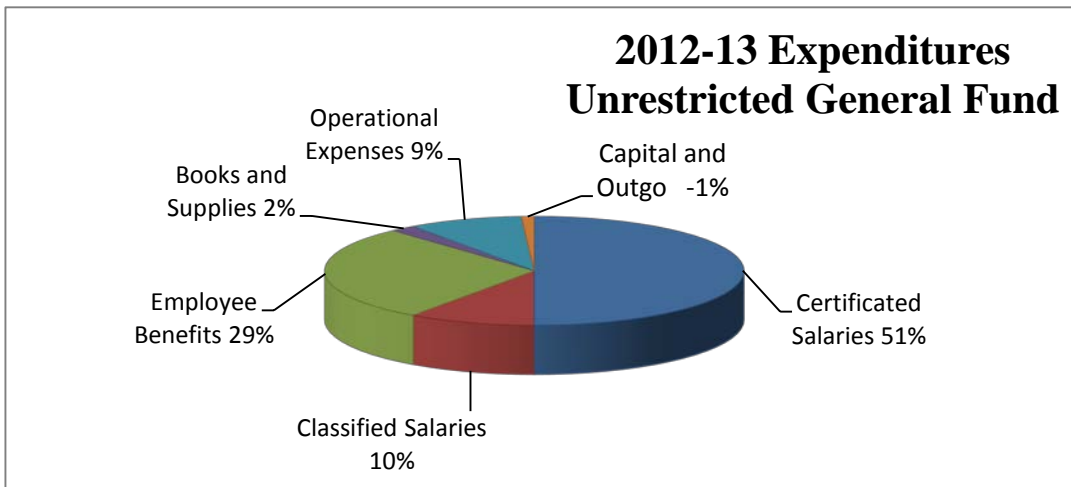
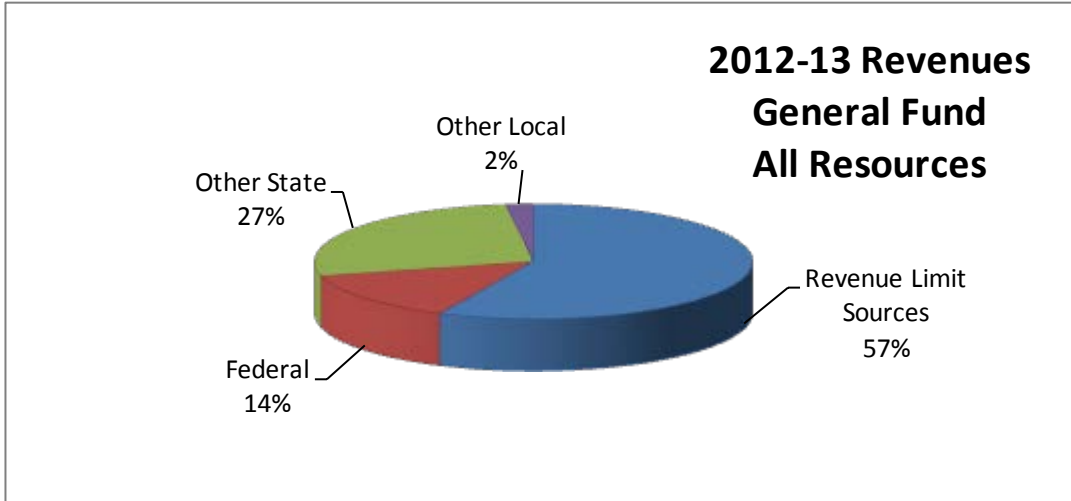
Beginning Balance

- Based on 2011-12 actual ending fund balance.

Reserves

- The 2012-13, 2013-14 and 2014-15 projections fund the 2% General Fund Reserve for Economic Uncertainty, provided steps are taken to reach budget reduction goals.
- The Reserve for Retiree Unfunded Liability is eliminated in 2012-13 as approved by the Board as part of budget reductions.

Revenues and Expenditures - Summary



2012-13 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. These documents reflect revisions to the budget for 2012-13 and multi-year projections for 2013-14 and 2014-15.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Two conditions impact the Sacramento City Unified School District Budget:

- a. Revenue – State Budget ↑ including declining enrollment
- b. Expenditures – increases in expenditures ↑

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: March 21, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- 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: Gerardo Castillo, CPA Telephone: (916) 643-9405
Title: Director of Budget Services E-mail: gerardo-castillo@scusd.edu

Criteria and Standards Review Summary

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

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

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

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

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

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

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Economic Impact Aid program and No Child Left Behind Title I Program and others.

Description	Resource Codes	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	203,532,750.14	220,572,465.32	94,445,213.65	220,572,465.32	0.00	0.0%
2) Federal Revenue		8100-8299	40,200,765.00	54,634,379.30	16,187,787.41	54,634,379.30	0.00	0.0%
3) Other State Revenue		8300-8599	101,253,009.00	103,713,846.98	54,472,840.38	103,713,846.98	0.00	0.0%
4) Other Local Revenue		8600-8799	2,449,550.07	8,038,531.25	4,673,895.85	8,038,531.25	0.00	0.0%
5) TOTAL, REVENUES			347,436,074.21	386,959,222.85	169,779,737.29	386,959,222.85		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	150,516,765.55	162,498,063.84	80,134,700.96	162,498,063.84	0.00	0.0%
2) Classified Salaries		2000-2999	44,745,070.00	48,202,972.07	26,740,042.34	48,202,972.07	0.00	0.0%
3) Employee Benefits		3000-3999	96,654,613.00	105,592,194.57	53,267,408.12	105,592,194.57	0.00	0.0%
4) Books and Supplies		4000-4999	10,179,929.66	21,061,684.01	3,515,744.55	21,061,684.01	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	46,071,621.00	55,095,811.49	24,233,930.73	55,095,811.49	0.00	0.0%
6) Capital Outlay		6000-6999	239,872.00	364,890.76	128,097.55	364,890.76	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,169,460.46	186,384.08	2,169,460.46	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,386,229.00)	(1,375,231.52)	(346,521.69)	(1,375,231.52)	0.00	0.0%
9) TOTAL, EXPENDITURES			349,146,642.21	393,609,845.68	187,859,786.64	393,609,845.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,710,568.00)	(6,650,622.83)	(18,080,049.35)	(6,650,622.83)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	710,568.00	710,568.00	0.00	710,568.00	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			710,568.00	710,568.00	0.00	710,568.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000,000.00)	(5,940,054.83)	(18,080,049.35)	(5,940,054.83)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	15,377,666.00	21,113,495.14		21,113,495.14	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)			15,377,666.00	21,113,495.14		21,113,495.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			15,377,666.00	21,113,495.14		21,113,495.14		
2) Ending Balance, June 30 (E + F1e)								
			14,377,666.00	15,173,440.31		15,173,440.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,823,236.00	2,066,618.54		2,066,618.54		
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	29,608.23	3,582,000.00		3,582,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,979,821.77	8,979,821.77		8,979,821.77		
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	146,648,225.61	163,687,940.79	63,555,293.00	163,687,940.79	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	292,937.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	779,027.00	779,027.00	389,564.67	779,027.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	51,362,000.00	51,362,000.00	27,063,494.91	51,362,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,378,300.00	2,378,300.00	2,314,355.66	2,378,300.00	0.00	0.0%
Prior Years' Taxes		8043	2,354,996.00	2,354,996.00	(925,085.05)	2,354,996.00	0.00	0.0%
Supplemental Taxes		8044	126,600.00	126,600.00	(22,791.52)	126,600.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,461,500.00	4,461,500.00	3,385,701.75	4,461,500.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	334,681.00	334,681.00	(276,373.14)	334,681.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	3,315.88	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			208,445,329.61	225,485,044.79	95,780,413.16	225,485,044.79	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,407,232.00)	(9,407,232.00)	0.00	(9,407,232.00)	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	9,407,232.00	9,407,232.00	0.00	9,407,232.00	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	881,922.00	881,922.00	379,899.49	881,922.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,794,501.47)	(5,794,501.47)	(1,715,146.00)	(5,794,501.47)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	47.00	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			203,532,750.14	220,572,465.32	94,445,213.65	220,572,465.32	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	8,616,111.00	8,879,260.00	2,219,815.57	8,879,260.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,422,947.00	1,746,165.74	427,346.41	1,746,165.74	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	295,000.00	5,805,848.26	3,016,297.55	5,805,848.26	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	19,979,720.00	24,838,166.82	8,119,959.73	24,838,166.82	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	19,429.00	54,681.64	14,413.64	54,681.64	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,720,379.00	3,892,709.49	967,896.49	3,892,709.49	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	889,466.00	2,583,152.81	449,313.81	2,583,152.81	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	480,741.00	468,350.00	0.00	468,350.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	130,275.00	511,665.31	150,513.31	511,665.31	0.00	0.0%
Other Federal Revenue	All Other	8290	4,646,697.00	5,854,379.23	822,230.90	5,854,379.23	0.00	0.0%
TOTAL, FEDERAL REVENUE			40,200,765.00	54,634,379.30	16,187,787.41	54,634,379.30	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	22,523,849.00	22,523,849.00	12,274,641.00	22,523,849.00	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	850,000.00	629,329.00	850,000.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	9,499,013.00	9,992,655.00	4,688,981.00	9,992,655.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	2,867,699.00	3,217,699.00	1,576,758.00	3,217,699.00	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	7,047,300.00	7,047,300.00	2,898,126.00	7,047,300.00	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	1,150,181.00	1,157,961.00	1,150,181.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,777,482.00	6,777,482.00	2,572,465.39	6,777,482.00	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	6,919,562.00	7,044,746.08	4,580,799.19	7,044,746.08	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	150,309.00	281,923.42	79,291.67	281,923.42	0.00	0.0%
Healthy Start	6240	8590	0.00	100,000.00	0.00	100,000.00	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	5,051,416.00	4,923,700.00	3,938,960.00	4,923,700.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,416,379.00	39,804,311.48	20,075,528.13	39,804,311.48	0.00	0.0%
TOTAL, OTHER STATE REVENUE			101,253,009.00	103,713,846.98	54,472,840.38	103,713,846.98	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	7,484.67	12,786.54	7,484.67	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	984,000.00	1,020,943.19	502,229.73	1,020,943.19	0.00	0.0%
Interest		8660	175,613.07	175,613.07	6,329.88	175,613.07	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	1,289,937.00	4,645,604.32	3,270,437.70	4,645,604.32	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	2,188,886.00	810,556.00	2,188,886.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	71,556.00	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			2,449,550.07	8,038,531.25	4,673,895.85	8,038,531.25	0.00	0.0%
TOTAL, REVENUES			347,436,074.21	386,959,222.85	169,779,737.29	386,959,222.85	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	123,428,189.00	130,720,912.15	64,279,485.91	130,720,912.15	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,673,740.00	6,942,205.65	3,398,206.07	6,942,205.65	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	13,570,512.55	15,169,758.26	8,524,611.97	15,169,758.26	0.00	0.0%
Other Certificated Salaries		1900	7,844,324.00	9,665,187.78	3,932,397.01	9,665,187.78	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			150,516,765.55	162,498,063.84	80,134,700.96	162,498,063.84	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,315,097.00	8,589,250.61	3,906,289.47	8,589,250.61	0.00	0.0%
Classified Support Salaries		2200	16,939,874.06	17,718,953.24	10,718,132.01	17,718,953.24	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	5,210,834.00	5,673,844.49	3,219,609.97	5,673,844.49	0.00	0.0%
Clerical, Technical and Office Salaries		2400	12,425,497.94	13,987,509.01	7,612,141.37	13,987,509.01	0.00	0.0%
Other Classified Salaries		2900	1,853,767.00	2,233,414.72	1,283,869.52	2,233,414.72	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			44,745,070.00	48,202,972.07	26,740,042.34	48,202,972.07	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	12,812,891.00	13,608,624.75	6,510,169.19	13,608,624.75	0.00	0.0%
PERS		3201-3202	4,480,188.00	4,881,300.29	2,861,060.54	4,881,300.29	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,312,457.00	5,780,417.17	3,129,771.36	5,780,417.17	0.00	0.0%
Health and Welfare Benefits		3401-3402	48,856,281.00	54,194,882.55	26,897,736.94	54,194,882.55	0.00	0.0%
Unemployment Insurance		3501-3502	3,065,468.00	3,327,634.92	1,580,411.40	3,327,634.92	0.00	0.0%
Workers' Compensation		3601-3602	3,609,407.00	3,936,393.13	2,009,737.78	3,936,393.13	0.00	0.0%
OPEB, Allocated		3701-3702	17,562,572.00	18,896,228.84	9,856,149.74	18,896,228.84	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	825,057.00	823,476.88	348,524.16	823,476.88	0.00	0.0%
Other Employee Benefits		3901-3902	130,292.00	143,236.04	73,847.01	143,236.04	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			96,654,613.00	105,592,194.57	53,267,408.12	105,592,194.57	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,145,502.00	850,138.07	661,347.99	850,138.07	0.00	0.0%
Books and Other Reference Materials		4200	189,509.00	199,257.85	24,949.41	199,257.85	0.00	0.0%
Materials and Supplies		4300	8,211,034.19	18,933,665.56	2,284,732.93	18,933,665.56	0.00	0.0%
Noncapitalized Equipment		4400	633,884.47	1,078,622.53	544,714.22	1,078,622.53	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,179,929.66	21,061,684.01	3,515,744.55	21,061,684.01	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,795,596.00	26,564,501.13	10,788,935.34	26,564,501.13	0.00	0.0%
Travel and Conferences		5200	267,290.00	631,131.13	177,242.85	631,131.13	0.00	0.0%
Dues and Memberships		5300	37,790.00	119,802.00	104,450.85	119,802.00	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	931,857.00	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,403,278.00	8,417,592.19	4,252,162.01	8,417,592.19	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,942,364.00	2,371,525.34	988,099.78	2,371,525.34	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	(858,192.00)	(838,656.56)	(7,249.09)	(838,656.56)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,964,996.00	14,894,006.21	6,770,610.69	14,894,006.21	0.00	0.0%
Communications		5900	631,039.00	1,048,450.05	227,821.30	1,048,450.05	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			46,071,621.00	55,095,811.49	24,233,930.73	55,095,811.49	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	21,048.00	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	39,605.00	172,065.00	39,545.05	172,065.00	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	129,542.00	152,591.03	74,802.52	152,591.03	0.00	0.0%
Equipment Replacement		6500	49,677.00	40,234.73	13,749.98	40,234.73	0.00	0.0%
TOTAL, CAPITAL OUTLAY			239,872.00	364,890.76	128,097.55	364,890.76	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	34,041.00	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	735,010.59	118,589.99	735,010.59	0.00	0.0%
Other Debt Service - Principal		7439	2,125,000.00	1,434,449.87	33,753.09	1,434,449.87	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,125,000.00	2,169,460.46	186,384.08	2,169,460.46	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	(1,386,229.00)	(1,375,231.52)	(346,521.69)	(1,375,231.52)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,386,229.00)	(1,375,231.52)	(346,521.69)	(1,375,231.52)	0.00	0.0%
TOTAL, EXPENDITURES			349,146,642.21	393,609,845.68	187,859,786.54	393,609,845.68	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	710,568.00	710,568.00	0.00	710,568.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			710,568.00	710,568.00	0.00	710,568.00	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)			710,568.00	710,568.00	0.00	710,568.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	1,317,603.00
4203	NCLB: Title III, Limited English Proficient (LE	264,668.00
7090	Economic Impact Aid (EIA)	400,005.15
9010	Other Restricted Local	84,342.39
Total, Restricted Balance		<u>2,066,618.54</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 (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	194,125,518.14	211,165,233.32	94,445,213.65	211,165,233.32	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	49,384,171.00	49,238,702.00	22,840,830.46	49,238,702.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,159,613.07	3,621,583.16	1,945,432.62	3,621,583.16	0.00	0.0%
5) TOTAL, REVENUES			244,669,302.21	264,025,518.48	119,231,476.73	264,025,518.48		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	107,979,073.00	113,024,616.93	57,956,553.09	113,024,616.93	0.00	0.0%
2) Classified Salaries		2000-2999	20,112,269.00	22,439,485.69	12,951,006.94	22,439,485.69	0.00	0.0%
3) Employee Benefits		3000-3999	57,210,598.00	63,442,182.34	33,919,519.72	63,442,182.34	0.00	0.0%
4) Books and Supplies		4000-4999	3,371,119.21	4,923,225.27	1,483,659.24	4,923,225.27	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,186,069.00	18,598,728.47	9,421,517.99	18,598,728.47	0.00	0.0%
6) Capital Outlay		6000-6999	135,667.00	185,298.03	103,171.25	185,298.03	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,125,000.00	2,136,452.72	153,950.49	2,136,452.72	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,927,374.00)	(3,439,222.32)	(414,996.34)	(3,439,222.32)	0.00	0.0%
9) TOTAL, EXPENDITURES			206,192,421.21	221,310,767.13	115,574,382.38	221,310,767.13		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,476,881.00	42,714,751.35	3,657,094.35	42,714,751.35		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	710,568.00	710,568.00	0.00	710,568.00	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	(40,187,449.00)	(42,896,157.88)	(6,908.70)	(42,896,157.88)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(39,476,881.00)	(42,185,589.88)	(6,908.70)	(42,185,589.88)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000,000.00)	529,161.47	3,650,185.65	529,161.47		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,554,430.00	12,577,660.30		12,577,660.30	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,554,430.00	12,577,660.30		12,577,660.30		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,554,430.00	12,577,660.30		12,577,660.30		
2) Ending Balance, June 30 (E + F1e)			9,554,430.00	13,106,821.77		13,106,821.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
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	29,608.23	3,582,000.00		3,582,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,979,821.77	8,979,821.77		8,979,821.77		
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	146,648,225.61	163,687,940.79	63,555,293.00	163,687,940.79	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	292,937.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	779,027.00	779,027.00	389,564.67	779,027.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	51,362,000.00	51,362,000.00	27,063,494.91	51,362,000.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,378,300.00	2,378,300.00	2,314,355.66	2,378,300.00	0.00	0.0%
Prior Years' Taxes		8043	2,354,996.00	2,354,996.00	(925,085.05)	2,354,996.00	0.00	0.0%
Supplemental Taxes		8044	126,600.00	126,600.00	(22,791.52)	126,600.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,461,500.00	4,461,500.00	3,385,701.75	4,461,500.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	334,681.00	334,681.00	(276,373.14)	334,681.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	3,315.88	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			208,445,329.61	225,485,044.79	95,780,413.16	225,485,044.79	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(9,407,232.00)	(9,407,232.00)	0.00	(9,407,232.00)	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	881,922.00	881,922.00	379,899.49	881,922.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,794,501.47)	(5,794,501.47)	(1,715,146.00)	(5,794,501.47)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	47.00	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			194,125,518.14	211,165,233.32	94,445,213.65	211,165,233.32	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	7,047,300.00	7,047,300.00	2,898,126.00	7,047,300.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	1,150,181.00	1,157,961.00	1,150,181.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,658,242.00	5,658,242.00	391,943.94	5,658,242.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	36,678,629.00	35,382,979.00	18,392,799.52	35,382,979.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49,384,171.00	49,238,702.00	22,840,830.46	49,238,702.00	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	7,484.67	12,786.54	7,484.67	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	984,000.00	984,000.00	502,229.73	984,000.00	0.00	0.0%
Interest		8660	175,613.07	175,613.07	6,329.88	175,613.07	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	0.00	265,599.42	541,974.47	265,599.42	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	2,188,886.00	810,556.00	2,188,886.00	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	71,556.00	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 (Cof 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			1,159,613.07	3,621,583.16	1,945,432.62	3,621,583.16	0.00	0.0%
TOTAL, REVENUES			244,669,302.21	264,025,518.48	119,231,476.73	264,025,518.48	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	96,805,308.00	100,815,064.63	51,064,053.39	100,815,064.63	0.00	0.0%
Certificated Pupil Support Salaries		1200	43,233.00	72,913.00	128,071.42	72,913.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,599,891.00	11,399,356.74	6,475,089.72	11,399,356.74	0.00	0.0%
Other Certificated Salaries		1900	530,641.00	737,282.56	289,338.56	737,282.56	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			107,979,073.00	113,024,616.93	57,956,553.09	113,024,616.93	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,240.00	94,295.14	110,617.05	94,295.14	0.00	0.0%
Classified Support Salaries		2200	5,915,467.06	6,641,951.54	4,376,896.36	6,641,951.54	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,976,801.00	3,016,283.04	1,623,398.64	3,016,283.04	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,533,917.94	11,920,575.87	6,536,576.27	11,920,575.87	0.00	0.0%
Other Classified Salaries		2900	667,843.00	766,380.10	303,518.62	766,380.10	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,112,269.00	22,439,485.69	12,951,006.94	22,439,485.69	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,842,982.00	9,325,944.34	4,771,628.05	9,325,944.34	0.00	0.0%
PERS		3201-3202	1,974,284.00	2,184,284.34	1,354,810.16	2,184,284.34	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,855,275.00	3,110,368.02	1,746,441.15	3,110,368.02	0.00	0.0%
Health and Welfare Benefits		3401-3402	28,468,611.00	32,596,708.07	17,239,006.37	32,596,708.07	0.00	0.0%
Unemployment Insurance		3501-3502	2,051,625.00	2,182,634.17	1,049,033.65	2,182,634.17	0.00	0.0%
Workers' Compensation		3601-3602	2,378,392.00	2,531,134.54	1,332,997.29	2,531,134.54	0.00	0.0%
OPEB, Allocated		3701-3702	10,179,265.00	10,989,950.21	6,187,495.42	10,989,950.21	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	376,444.00	431,507.89	189,648.25	431,507.89	0.00	0.0%
Other Employee Benefits		3901-3902	83,720.00	89,650.76	48,459.38	89,650.76	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,210,598.00	63,442,182.34	33,919,519.72	63,442,182.34	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,067,926.00	766,465.98	613,654.33	766,465.98	0.00	0.0%
Books and Other Reference Materials		4200	25,802.00	32,676.70	2,739.83	32,676.70	0.00	0.0%
Materials and Supplies		4300	2,146,104.74	3,912,763.21	754,156.15	3,912,763.21	0.00	0.0%
Noncapitalized Equipment		4400	131,286.47	211,319.38	113,108.93	211,319.38	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,371,119.21	4,923,225.27	1,483,659.24	4,923,225.27	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	399,000.00	417,020.00	33,165.87	417,020.00	0.00	0.0%
Travel and Conferences		5200	129,476.00	158,172.54	30,013.64	158,172.54	0.00	0.0%
Dues and Memberships		5300	35,690.00	117,207.00	103,105.85	117,207.00	0.00	0.0%
Insurance		5400-5450	1,887,460.00	1,887,460.00	931,357.00	1,887,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,382,967.00	8,382,967.00	4,232,263.68	8,382,967.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,316,459.00	1,473,629.37	614,152.08	1,473,629.37	0.00	0.0%
Transfers of Direct Costs		5710	(14,854.00)	(62,770.54)	39,752.51	(62,770.54)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(843,592.00)	(845,266.10)	(29,440.06)	(845,266.10)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,288,391.00	6,068,577.91	3,251,039.05	6,068,577.91	0.00	0.0%
Communications		5900	605,072.00	1,001,731.29	216,108.37	1,001,731.29	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,186,069.00	18,598,728.47	9,421,517.99	18,598,728.47	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	21,048.00	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	4,605.00	89,667.00	61,704.00	89,667.00	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	78,974.00	69,591.03	35,972.00	69,591.03	0.00	0.0%
Equipment Replacement		6500	31,040.00	26,040.00	5,495.25	26,040.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			135,667.00	185,298.03	103,171.25	185,298.03	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	34,041.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	731,152.72	114,732.12	731,152.72	0.00	0.0%
Other Debt Service - Principal		7439	2,125,000.00	1,405,300.00	5,177.37	1,405,300.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,125,000.00	2,136,452.72	153,950.49	2,136,452.72	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,541,145.00)	(2,063,990.80)	(68,474.65)	(2,063,990.80)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,386,229.00)	(1,375,231.52)	(346,521.89)	(1,375,231.52)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(2,927,374.00)	(3,439,222.32)	(414,996.34)	(3,439,222.32)	0.00	0.0%
TOTAL, EXPENDITURES			206,192,421.21	221,310,767.13	115,574,382.38	221,310,767.13	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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	710,568.00	710,568.00	0.00	710,568.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			710,568.00	710,568.00	0.00	710,568.00	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	(40,187,449.00)	(42,896,157.88)	(6,908.70)	(42,896,157.88)	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			(40,187,449.00)	(42,896,157.88)	(6,908.70)	(42,896,157.88)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(39,476,881.00)	(42,185,589.88)	(6,908.70)	(42,185,589.88)	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	9,407,232.00	9,407,232.00	0.00	9,407,232.00	0.00	0.0%
2) Federal Revenue		8100-8299	40,200,765.00	54,634,379.30	16,187,787.41	54,634,379.30	0.00	0.0%
3) Other State Revenue		8300-8599	51,868,838.00	54,475,144.98	31,632,009.92	54,475,144.98	0.00	0.0%
4) Other Local Revenue		8600-8799	1,289,937.00	4,416,948.09	2,728,463.23	4,416,948.09	0.00	0.0%
5) TOTAL, REVENUES			102,766,772.00	122,933,704.37	50,548,260.56	122,933,704.37		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	42,537,692.55	49,473,446.91	22,178,147.87	49,473,446.91	0.00	0.0%
2) Classified Salaries		2000-2999	24,632,801.00	25,763,486.38	13,789,035.40	25,763,486.38	0.00	0.0%
3) Employee Benefits		3000-3999	39,444,015.00	42,150,012.23	19,347,888.40	42,150,012.23	0.00	0.0%
4) Books and Supplies		4000-4999	6,808,810.45	16,138,458.74	2,032,085.31	16,138,458.74	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	27,885,552.00	36,497,083.02	14,812,412.74	36,497,083.02	0.00	0.0%
6) Capital Outlay		6000-6999	104,205.00	179,592.73	24,926.30	179,592.73	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	33,007.74	32,433.59	33,007.74	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,541,145.00	2,063,990.80	68,474.65	2,063,990.80	0.00	0.0%
9) TOTAL, EXPENDITURES			142,954,221.00	172,299,078.55	72,285,404.26	172,299,078.55		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,187,449.00)	(49,365,374.18)	(21,737,143.70)	(49,365,374.18)		
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	40,187,449.00	42,896,157.88	6,908.70	42,896,157.88	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			40,187,449.00	42,896,157.88	6,908.70	42,896,157.88		

Description	Resource Codes	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)			0.00	(6,469,216.30)	(21,730,235.00)	(6,469,216.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,823,236.00	8,535,834.84		8,535,834.84	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)			4,823,236.00	8,535,834.84		8,535,834.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,823,236.00	8,535,834.84		8,535,834.84		
2) Ending Balance, June 30 (E + F1e)								
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	4,823,236.00	2,066,618.54		2,066,618.54		
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	9,407,232.00	9,407,232.00	0.00	9,407,232.00	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	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			9,407,232.00	9,407,232.00	0.00	9,407,232.00	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	8,616,111.00	8,879,260.00	2,219,815.57	8,879,260.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,422,947.00	1,746,165.74	427,346.41	1,746,165.74	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	295,000.00	5,805,848.26	3,016,297.55	5,805,848.26	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	19,979,720.00	24,838,166.82	8,119,959.73	24,838,166.82	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	19,429.00	54,681.64	14,413.64	54,681.64	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,720,379.00	3,892,709.49	967,896.49	3,892,709.49	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	889,466.00	2,583,152.81	449,313.81	2,583,152.81	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	480,741.00	468,350.00	0.00	468,350.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	130,275.00	511,665.31	150,513.31	511,665.31	0.00	0.0%
Other Federal Revenue	All Other	8290	4,646,697.00	5,854,379.23	822,230.90	5,854,379.23	0.00	0.0%
TOTAL, FEDERAL REVENUE			40,200,765.00	54,634,379.30	16,187,787.41	54,634,379.30	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	22,523,849.00	22,523,849.00	12,274,641.00	22,523,849.00	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	850,000.00	629,329.00	850,000.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	9,499,013.00	9,992,655.00	4,688,981.00	9,992,655.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	2,867,699.00	3,217,699.00	1,576,758.00	3,217,699.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,119,240.00	1,119,240.00	2,180,521.45	1,119,240.00	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	6,919,562.00	7,044,746.08	4,580,799.19	7,044,746.08	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	150,309.00	281,923.42	79,291.67	281,923.42	0.00	0.0%
Healthy Start	6240	8590	0.00	100,000.00	0.00	100,000.00	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	5,051,416.00	4,923,700.00	3,938,960.00	4,923,700.00	0.00	0.0%
All Other State Revenue	All Other	8590	3,737,750.00	4,421,332.48	1,682,728.61	4,421,332.48	0.00	0.0%
TOTAL, OTHER STATE REVENUE			51,868,838.00	54,475,144.98	31,632,009.92	54,475,144.98	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	36,943.19	0.00	36,943.19	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	1,289,937.00	4,380,004.90	2,728,463.23	4,380,004.90	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,289,937.00	4,416,948.09	2,728,463.23	4,416,948.09	0.00	0.0%
TOTAL, REVENUES			102,766,772.00	122,933,704.37	50,548,260.56	122,933,704.37	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	26,622,881.00	29,905,847.52	13,215,432.52	29,905,847.52	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,630,507.00	6,869,292.65	3,270,134.65	6,869,292.65	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,970,621.55	3,770,401.52	2,049,522.25	3,770,401.52	0.00	0.0%
Other Certificated Salaries		1900	7,313,683.00	8,927,905.22	3,643,058.45	8,927,905.22	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			42,537,692.55	49,473,446.91	22,178,147.87	49,473,446.91	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,296,857.00	8,494,955.47	3,795,672.42	8,494,955.47	0.00	0.0%
Classified Support Salaries		2200	11,024,407.00	11,077,001.70	6,341,235.65	11,077,001.70	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,234,033.00	2,657,561.45	1,596,211.33	2,657,561.45	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,891,580.00	2,066,933.14	1,075,565.10	2,066,933.14	0.00	0.0%
Other Classified Salaries		2900	1,185,924.00	1,467,034.62	980,350.90	1,467,034.62	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			24,632,801.00	25,763,486.38	13,789,035.40	25,763,486.38	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,969,909.00	4,282,680.41	1,738,541.14	4,282,680.41	0.00	0.0%
PERS		3201-3202	2,505,904.00	2,697,015.95	1,506,250.38	2,697,015.95	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,457,182.00	2,670,049.15	1,383,330.21	2,670,049.15	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,387,670.00	21,598,174.48	9,658,730.57	21,598,174.48	0.00	0.0%
Unemployment Insurance		3501-3502	1,013,843.00	1,145,000.75	531,377.75	1,145,000.75	0.00	0.0%
Workers' Compensation		3601-3602	1,231,015.00	1,405,258.59	676,740.49	1,405,258.59	0.00	0.0%
OPEB, Allocated		3701-3702	7,383,307.00	7,906,278.63	3,668,654.32	7,906,278.63	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	448,613.00	391,968.99	158,875.91	391,968.99	0.00	0.0%
Other Employee Benefits		3901-3902	46,572.00	53,585.28	25,387.63	53,585.28	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,444,015.00	42,150,012.23	19,347,888.40	42,150,012.23	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	77,576.00	83,672.09	47,693.66	83,672.09	0.00	0.0%
Books and Other Reference Materials		4200	163,707.00	166,581.15	22,209.58	166,581.15	0.00	0.0%
Materials and Supplies		4300	6,064,929.45	15,020,902.35	1,530,576.78	15,020,902.35	0.00	0.0%
Noncapitalized Equipment		4400	502,598.00	867,303.15	431,605.29	867,303.15	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,808,810.45	16,138,458.74	2,032,085.31	16,138,458.74	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	20,396,596.00	26,147,481.13	10,755,769.47	26,147,481.13	0.00	0.0%
Travel and Conferences		5200	137,814.00	472,958.59	147,229.21	472,958.59	0.00	0.0%
Dues and Memberships		5300	2,100.00	2,595.00	1,345.00	2,595.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	500.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	20,311.00	34,625.19	19,898.33	34,625.19	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	625,905.00	897,895.97	373,947.70	897,895.97	0.00	0.0%
Transfers of Direct Costs		5710	14,854.00	62,770.54	(39,752.51)	62,770.54	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(14,600.00)	6,609.54	22,190.97	6,609.54	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,676,605.00	8,825,428.30	3,519,571.64	8,825,428.30	0.00	0.0%
Communications		5900	25,967.00	46,718.76	11,712.93	46,718.76	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,885,552.00	36,497,083.02	14,812,412.74	36,497,083.02	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	35,000.00	82,398.00	(22,158.95)	82,398.00	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	50,568.00	83,000.00	38,830.52	83,000.00	0.00	0.0%
Equipment Replacement		6500	18,637.00	14,194.73	8,254.73	14,194.73	0.00	0.0%
TOTAL, CAPITAL OUTLAY			104,205.00	179,592.73	24,926.30	179,592.73	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	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	3,857.87	3,857.87	3,857.87	0.00	0.0%
Other Debt Service - Principal		7439	0.00	29,149.87	28,575.72	29,149.87	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	33,007.74	32,433.59	33,007.74	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,541,145.00	2,063,990.80	68,474.65	2,063,990.80	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			1,541,145.00	2,063,990.80	68,474.65	2,063,990.80	0.00	0.0%
TOTAL, EXPENDITURES			142,954,221.00	172,299,078.55	72,285,404.26	172,299,078.55	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	40,187,449.00	42,896,157.88	6,908.70	42,896,157.88	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			40,187,449.00	42,896,157.88	6,908.70	42,896,157.88	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			40,187,449.00	42,896,157.88	6,908.70	42,896,157.88	0.00	0.0%

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	211,165,233.32				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,707.00	4.51%	7,009.34	2.20%	7,163.55
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		45.00	0.00%	45.00	0.00%	45.00
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		41,380.32	-1.84%	40,620.32	-1.03%	40,200.00
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		279,399,920.64	2.56%	286,549,548.19	1.13%	289,783,710.00
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		279,399,920.64	2.56%	286,549,548.19	1.13%	289,783,710.00
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)		217,171,970.32	2.56%	222,729,232.82	1.13%	225,243,082.11
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		0.00	0.00%	0.00	0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(9,407,232.00)	2.79%	(9,669,431.00)	0.00%	(9,669,431.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		3,400,495.00	0.00%	3,400,495.00	0.00%	3,400,495.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		211,165,233.32	2.51%	216,460,296.82	1.16%	218,974,146.11
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	49,238,702.00	0.00%	49,238,702.00	0.00%	49,238,702.00
4. Other Local Revenues	8600-8799	3,621,583.16	0.00%	3,621,583.16	0.00%	3,621,583.16
5. Other Financing Sources						
a. Transfers in	8900-8929	710,568.00	92.88%	1,370,568.00	-48.16%	710,568.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(42,896,157.88)	1.73%	(43,639,536.58)	0.00%	(43,639,536.58)
6. Total (Sum lines A11 thru A5)		221,839,928.60	2.35%	227,051,613.40	0.82%	228,905,462.69
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				113,024,616.93		121,685,650.47
b. Step & Column Adjustment				2,260,492.34		1,825,284.76
c. Cost-of-Living Adjustment						
d. Other Adjustments				6,400,541.20		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	113,024,616.93	7.66%	121,685,650.47	1.50%	123,510,935.23
2. Classified Salaries						
a. Base Salaries				22,439,485.69		22,674,120.69
b. Step & Column Adjustment				234,635.00		340,111.81
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,439,485.69	1.05%	22,674,120.69	1.50%	23,014,232.50
3. Employee Benefits	3000-3999	63,442,182.34	8.80%	69,026,115.39	6.98%	73,841,468.39
4. Books and Supplies	4000-4999	4,923,225.27	0.00%	4,923,225.27	0.00%	4,923,225.27
5. Services and Other Operating Expenditures	5000-5999	18,598,728.47	2.92%	19,141,973.15	0.00%	19,141,973.15
6. Capital Outlay	6000-6999	185,298.03	0.00%	185,298.03	0.00%	185,298.03
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,136,452.72	0.00%	2,136,452.72	0.00%	2,136,452.72
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,439,222.32)	0.00%	(3,439,222.32)	0.00%	(3,439,222.32)
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 (Explain in Section F below)				(5,700,000.00)		(14,408,900.28)
11. Total (Sum lines B1 thru B10)		221,310,767.13	4.21%	230,633,613.40	-0.75%	228,905,462.69
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		529,161.47		(3,582,000.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,577,660.30		13,106,821.77		9,524,821.77
2. Ending Fund Balance (Sum lines C and D1)		13,106,821.77		9,524,821.77		9,524,821.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,582,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,979,821.77		8,979,821.77		8,979,821.77
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,106,821.77		9,524,821.77		9,524,821.77

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	8,979,821.77		8,979,821.77		8,979,821.77
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(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		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 (Sum lines E1a thru E2c)						
		8,979,821.77		8,979,821.77		8,979,821.77

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

2013-14, Line B1d included obligations that we have to our bargaining unions from prior year contracts and additional teaching staffing positions for specialized programs. Line B10, Board will take be taking action on necessary budget reduction on March 21, 2013 Board Meeting. 2014-15, Board will be taking action on necessary budget adjustments.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	9,407,232.00	0.00%	9,407,232.00	0.00%	9,407,232.00
2. Federal Revenues	8100-8299	54,634,379.30	-10.57%	48,858,356.44	0.00%	48,858,356.44
3. Other State Revenues	8300-8599	54,473,144.98	1.65%	55,373,984.87	2.20%	56,592,212.54
4. Other Local Revenues	8600-8799	4,416,948.09	0.00%	4,416,948.09	0.00%	4,416,948.09
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	42,896,157.88	1.73%	43,639,536.58	0.00%	43,639,536.58
6. Total (Sum lines A1 thru A5)		165,829,862.25	-2.49%	161,696,057.98	0.75%	162,914,285.65
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,473,446.91		46,906,099.91
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,567,347.00)		(2,047,772.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,473,446.91	-5.19%	46,906,099.91	-4.37%	44,858,327.91
2. Classified Salaries						
a. Base Salaries				25,763,486.38		25,461,585.38
b. Step & Column Adjustment						
c. Cost-of-Living Adjustment						
d. Other Adjustments				(301,901.00)		(263,132.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,763,486.38	-1.17%	25,461,585.38	-1.03%	25,198,453.38
3. Employee Benefits	3000-3999	42,150,012.23	2.79%	43,325,208.23	1.81%	44,107,930.19
4. Books and Supplies	4000-4999	16,138,458.74	-4.69%	15,381,597.74	-1.39%	15,167,187.74
5. Services and Other Operating Expenditures	5000-5999	36,497,083.02	-2.37%	35,631,645.02	-0.22%	35,553,052.02
6. Capital Outlay	6000-6999	179,592.73	0.00%	179,592.73	0.00%	179,592.73
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,007.74	0.00%	33,007.74	0.00%	33,007.74
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,063,990.80	-7.46%	1,909,977.80	-5.92%	1,796,813.80
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 (Explain in Section F below)				(5,066,038.03)		(3,980,079.86)
11. Total (Sum lines B1 thru B10)		172,299,078.55	-4.95%	163,762,676.52	-0.52%	162,914,285.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(6,469,216.30)		(2,066,618.54)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		8,535,834.84		2,066,618.54		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,066,618.54		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		
b. Restricted	9740	2,066,618.54		0.00		
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		2,066,618.54		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2013-14 Lines B1d and B2d include the elimination of one time funds, Quality Education Investment Act (QEIA) funding for two schools. Line B10 includes 5.9% reduction for federal programs due to sequestration and reduction of carryover. For restricted funds as revenue decrease, the expenditures also decrease. 2014-15 assumes QEIA is eliminated.						

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	220,572,465.32	2.40%	225,867,528.82	1.11%	228,381,378.11
2. Federal Revenues	8100-8299	54,634,379.30	-10.57%	48,858,356.44	0.00%	48,858,356.44
3. Other State Revenues	8300-8599	103,713,846.98	0.87%	104,612,686.87	1.16%	105,830,914.54
4. Other Local Revenues	8600-8799	8,038,531.25	0.00%	8,038,531.25	0.00%	8,038,531.25
5. Other Financing Sources						
a. Transfers In	8900-8929	710,568.00	0.00%	1,370,568.00	0.00%	710,568.00
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)		387,669,790.85	0.28%	388,747,671.38	0.79%	391,819,748.34
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				162,498,063.84		168,591,750.38
b. Step & Column Adjustment				2,260,492.34		1,825,284.76
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,833,194.20		(2,047,772.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	162,498,063.84	3.75%	168,591,750.38	-0.13%	168,369,263.14
2. Classified Salaries						
a. Base Salaries				48,202,972.07		48,135,706.07
b. Step & Column Adjustment				234,635.00		340,111.81
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(301,901.00)		(263,132.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	48,202,972.07	-0.14%	48,135,706.07	0.16%	48,212,685.88
3. Employee Benefits	3000-3999	105,592,194.57	6.40%	112,351,323.62	4.98%	117,949,398.58
4. Books and Supplies	4000-4999	21,061,684.01	-3.59%	20,304,823.01	-1.06%	20,090,413.01
5. Services and Other Operating Expenditures	5000-5999	55,095,811.49	-0.58%	54,773,618.17	-0.14%	54,695,025.17
6. Capital Outlay	6000-6999	364,890.76	0.00%	364,890.76	0.00%	364,890.76
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,169,460.46	0.00%	2,169,460.46	0.00%	2,169,460.46
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,375,231.52)	11.20%	(1,529,244.52)	7.40%	(1,642,408.52)
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				(10,766,038.03)		(18,388,980.14)
11. Total (Sum lines B1 thru B10)		393,609,845.68	0.20%	394,396,289.92	-0.65%	391,819,748.34
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(5,940,054.83)		(5,648,618.54)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,113,495.14		15,173,440.31		9,524,821.77
2. Ending Fund Balance (Sum lines C and D1)		15,173,440.31		9,524,821.77		9,524,821.77
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	2,066,618.54		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,582,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	8,979,821.77		8,979,821.77		8,979,821.77
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		15,173,440.31		9,524,821.77		9,524,821.77
(Line D3eF must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	8,979,821.77		8,979,821.77		8,979,821.77
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		8,979,821.77		8,979,821.77		8,979,821.77
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.28%		2.28%		2.29%
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?	Yes					
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)						
		41,046.56		40,256.56		39,676.56
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		393,609,845.68		394,396,289.92		391,819,748.34
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)		393,609,845.68		394,396,289.92		391,819,748.34
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		7,872,196.91		7,887,925.80		7,836,394.97
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)		7,872,196.91		7,887,925.80		7,836,394.97
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	8,547,198.00	8,547,198.00	2,590,432.00	8,547,198.00	0.00	0.0%
2) Federal Revenue		8100-8299	184,385.00	251,917.17	103,226.44	251,917.17	0.00	0.0%
3) Other State Revenue		8300-8599	1,884,048.00	1,884,117.00	775,065.22	1,884,117.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	120,414.71	120,178.78	120,414.71	0.00	0.0%
5) TOTAL, REVENUES			10,615,631.00	10,803,646.88	3,588,902.44	10,803,646.88		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,015,988.00	5,112,095.04	2,609,720.90	5,112,095.04	0.00	0.0%
2) Classified Salaries		2000-2999	680,574.00	702,122.00	366,440.54	702,122.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,757,252.00	2,911,080.00	1,460,013.89	2,911,080.00	0.00	0.0%
4) Books and Supplies		4000-4999	224,461.00	236,105.01	58,075.18	236,105.01	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,059,758.00	1,114,614.99	200,853.05	1,114,614.99	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	87,799.75	78,857.51	87,799.75	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			9,738,033.00	10,163,816.79	4,773,961.07	10,163,816.79		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			877,598.00	639,830.09	(1,185,058.63)	639,830.09		
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	710,568.00	710,568.00	0.00	710,568.00	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			(710,568.00)	(710,568.00)	0.00	(710,568.00)		

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)			167,030.00	(70,737.91)	(1,185,058.63)	(70,737.91)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	1,900.00	881,772.69	881,772.69	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				1,900.00	881,772.69	881,772.69		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				1,900.00	881,772.69	881,772.69		
2) Ending Balance, June 30 (E + F1e)				168,930.00	811,034.78	811,034.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	131,527.99	131,527.99		
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	168,930.00	679,506.79	679,506.79		
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)
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	1,055,000.00	1,591,973.79	317,525.90	1,591,973.79	0.00	0.0%
3) Other State Revenue		8300-8599	352,384.00	352,384.00	80,436.00	352,384.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,770,000.00	4,352,598.00	2,200,639.81	4,352,598.00	0.00	0.0%
5) TOTAL REVENUES			4,177,384.00	6,296,955.79	2,598,601.71	6,296,955.79		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,787,452.00	2,189,402.24	1,298,913.25	2,189,402.24	0.00	0.0%
2) Classified Salaries		2000-2999	492,854.00	1,328,991.71	758,579.69	1,328,991.71	0.00	0.0%
3) Employee Benefits		3000-3999	1,202,256.00	2,001,357.05	1,092,061.61	2,001,357.05	0.00	0.0%
4) Books and Supplies		4000-4999	407,565.00	394,554.37	87,562.22	394,554.37	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	563,783.00	676,633.30	218,551.35	676,633.30	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	27,435.00	20,168.84	0.00	20,168.84	0.00	0.0%
9) TOTAL EXPENDITURES			4,481,345.00	6,611,107.51	3,455,668.12	6,611,107.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(303,961.00)	(314,151.72)	(857,066.41)	(314,151.72)		
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)			(303,961.00)	(314,151.72)	(857,066.41)	(314,151.72)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	739,469.00	1,905,516.58		1,905,516.58	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)			739,469.00	1,905,516.58		1,905,516.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			739,469.00	1,905,516.58		1,905,516.58		
2) Ending Balance, June 30 (E + F1e)			435,508.00	1,591,364.86		1,591,364.86		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	435,508.00	1,591,364.86		1,591,364.86		
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)
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	10,325,294.00	11,189,298.44	3,680,568.70	11,189,298.44	0.00	0.0%
3) Other State Revenue		8300-8599	6,139,121.00	5,027,843.00	2,020,880.01	5,027,843.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,379,892.00	2,387,259.56	966,553.76	2,387,259.56	0.00	0.0%
5) TOTAL, REVENUES			18,844,307.00	18,604,401.00	6,668,002.47	18,604,401.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,140,546.00	5,667,109.00	3,265,332.91	5,667,109.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,227,902.00	4,598,878.12	2,507,014.81	4,598,878.12	0.00	0.0%
3) Employee Benefits		3000-3999	6,538,449.00	6,650,293.88	3,522,347.90	6,650,293.88	0.00	0.0%
4) Books and Supplies		4000-4999	1,045,814.00	1,446,284.91	163,745.55	1,446,284.91	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	432,761.00	465,111.97	161,766.65	465,111.97	0.00	0.0%
6) Capital Outlay		6000-6999	7,500.00	6,411.00	0.00	6,411.00	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	483,794.00	477,376.22	6,369.31	477,376.22	0.00	0.0%
9) TOTAL, EXPENDITURES			18,876,766.00	19,311,465.10	9,626,577.13	19,311,465.10		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(32,459.00)	(707,064.10)	(2,958,574.66)	(707,064.10)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	243,906.00	243,906.00	243,906.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	243,906.00	243,906.00	243,906.00	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)			(32,459.00)	(707,064.10)	(2,958,574.66)	(707,064.10)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,299,319.00	1,888,896.66		1,888,896.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,299,319.00	1,888,896.66		1,888,896.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,299,319.00	1,888,896.66		1,888,896.66		
2) Ending Balance, June 30 (E + F1e)			1,266,860.00	1,181,832.56		1,181,832.56		
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	263,430.00	124,587.00		124,587.00		
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	1,003,430.00	1,057,245.56		1,057,245.56		
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)
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	16,870,000.00	17,355,787.00	4,612,148.98	17,355,787.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,260,000.00	1,410,000.00	440,022.38	1,410,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,442,564.00	1,442,564.00	634,721.26	1,442,564.00	0.00	0.0%
5) TOTAL, REVENUES			19,572,564.00	20,208,351.00	5,686,892.62	20,208,351.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,680,333.00	6,895,016.59	3,152,167.22	6,895,016.59	0.00	0.0%
3) Employee Benefits		3000-3999	3,668,154.00	3,699,571.05	1,767,004.66	3,699,571.05	0.00	0.0%
4) Books and Supplies		4000-4999	7,987,313.00	8,165,691.92	3,980,801.89	8,165,691.92	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	136,764.00	378,980.70	91,294.51	378,980.70	0.00	0.0%
6) Capital Outlay		6000-6999	225,000.00	224,338.08	23,678.71	224,338.08	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	875,000.00	877,686.46	340,152.38	877,686.46	0.00	0.0%
9) TOTAL, EXPENDITURES			19,572,564.00	20,241,284.80	9,355,099.37	20,241,284.80		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(32,933.80)	(3,668,206.75)	(32,933.80)		
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	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	(32,933.80)	(3,668,206.75)	(32,933.80)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	2,622,957.14	5,692,781.89	5,692,781.89	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				2,622,957.14	5,692,781.89	5,692,781.89		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				2,622,957.14	5,692,781.89	5,692,781.89		
2) Ending Balance, June 30 (E + F1e)				2,622,957.14	5,659,848.09	5,659,848.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	2,400,550.00	5,435,352.20	5,435,352.20		
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	222,407.14	224,495.89	224,495.89		
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)
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	219.00	219.00	219.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	219.00	219.00	219.00		
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	3,422.20	3,422.20	3,422.20	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	2,703.97	2,431.61	2,703.97	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	8,244.35	(0.08)	8,244.35	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	46,435.14	115.00	46,435.14	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	60,805.66	5,968.73	60,805.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(60,586.66)	(5,749.73)	(60,586.66)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(60,586.66)	(5,749.73)	(60,586.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	91,586.66		91,586.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	91,586.66		91,586.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	91,586.66		91,586.66		
2) Ending Balance, June 30 (E + F1e)			0.00	31,000.00		31,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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	31,000.00		31,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building and Capital Facilities Funds.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	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	46,126.36	46,126.65	46,126.36	0.00	0.0%
5) TOTAL, REVENUES			0.00	46,126.36	46,126.65	46,126.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	178,226.00	361,451.03	218,163.34	361,451.03	0.00	0.0%
3) Employee Benefits		3000-3999	52,436.00	77,860.88	53,731.02	77,860.88	0.00	0.0%
4) Books and Supplies		4000-4999	169,700.00	571,999.09	25,023.64	571,999.09	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	710,430.00	784,218.96	75,840.46	784,218.96	0.00	0.0%
6) Capital Outlay		6000-6999	12,931,573.00	16,720,159.40	4,646,063.25	16,720,159.40	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			14,042,365.00	18,515,689.36	5,018,821.71	18,515,689.36		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,042,365.00)	(18,469,563.00)	(4,972,695.06)	(18,469,563.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	4,152,198.00	4,152,198.00	4,152,198.00	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	4,152,198.00	4,152,198.00	4,152,198.00		

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)			(14,042,365.00)	(14,317,365.00)	(820,497.08)	(14,317,365.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	19,983,994.00	23,545,030.11	23,545,030.11	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				19,983,994.00	23,545,030.11	23,545,030.11		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				19,983,994.00	23,545,030.11	23,545,030.11		
2) Ending Balance, June 30 (E + F1e)				5,941,629.00	9,227,665.11	9,227,665.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Legally Restricted Balance			9740	0.00	102.04	102.04		
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	5,941,629.00	9,227,563.07	9,227,563.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,084,055.00	3,084,055.00	644,938.81	3,084,055.00	0.00	0.0%
5) TOTAL REVENUES			3,084,055.00	3,084,055.00	644,938.81	3,084,055.00		
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	8,000.00	6,364.20	8,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	2,000.00	1,530.60	2,000.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	36,574.83	9,576.83	36,574.83	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	29,582.64	9,836.76	29,582.64	0.00	0.0%
6) Capital Outlay		6000-6999	5,050,501.17	4,974,343.70	42,130.11	4,974,343.70	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	1,595,602.42	2,405,000.00	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			7,455,501.17	7,455,501.17	1,665,040.92	7,455,501.17		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,371,446.17)	(4,371,446.17)	(1,020,102.11)	(4,371,446.17)		
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)			(4,371,446.17)	(4,371,446.17)	(1,020,102.11)	(4,371,446.17)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	4,599,038.00	6,053,999.20		6,053,999.20	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)			4,599,038.00	6,053,999.20		6,053,999.20		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,599,038.00	6,053,999.20		6,053,999.20		
2) Ending Balance, June 30 (E + F1e)			227,591.83	1,682,553.03		1,682,553.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	227,591.83	1,682,553.03		1,682,553.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	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	7,973,173.00	11,663,121.00	6,728,970.09	11,663,121.00	0.00	0.0%
5) TOTAL REVENUES			7,973,173.00	11,663,121.00	6,728,970.09	11,663,121.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	258,054.00	258,431.00	174,149.98	258,431.00	0.00	0.0%
3) Employee Benefits		3000-3999	147,518.00	147,559.00	73,058.83	147,559.00	0.00	0.0%
4) Books and Supplies		4000-4999	60,000.00	58,000.00	497.50	58,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	7,507,601.00	11,199,131.00	6,806,961.85	11,199,131.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			7,973,173.00	11,663,121.00	7,054,668.16	11,663,121.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(325,698.07)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(325,698.07)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,667,567.00	3,840,353.39		3,840,353.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,667,567.00	3,840,353.39		3,840,353.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,667,567.00	3,840,353.39		3,840,353.39		
2) Ending Net Position, June 30 (E + F1e)			4,667,567.00	3,840,353.39		3,840,353.39		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	4,667,567.00	3,840,353.39		3,840,353.39		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			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)
A. REVENUES								
1) Revenue Limil 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	21,022,551.00	21,022,551.00	11,632,342.84	21,022,551.00	0.00	0.0%
5) TOTAL REVENUES			21,022,551.00	21,022,551.00	11,632,342.84	21,022,551.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	24,741,763.00	24,741,763.00	17,527,247.07	24,741,763.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			24,741,763.00	24,741,763.00	17,527,247.07	24,741,763.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,719,212.00)	(3,719,212.00)	(5,894,904.23)	(3,719,212.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(3,719,212.00)	(3,719,212.00)	(5,894,904.23)	(3,719,212.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	10,405,808.00	15,891,203.57		15,891,203.57	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)			10,405,808.00	15,891,203.57		15,891,203.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			10,405,808.00	15,891,203.57		15,891,203.57		
2) Ending Net Position, June 30 (E + F1e)			6,686,596.00	12,171,991.57		12,171,991.57		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	6,686,596.00	12,171,991.57		12,171,991.57		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	28,912.24	28,912.24	28,694.38	28,912.24	0.00	0%
2. Special Education	1,281.83	1,281.83	1,273.13	1,281.83	0.00	0%
HIGH SCHOOL						
3. General Education	10,465.58	10,465.58	10,389.72	10,465.58	0.00	0%
4. Special Education	689.33	689.33	689.33	689.33	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	31.34	31.34	31.34	31.34	0.00	0%
7. TOTAL, K-12 ADA	41,380.32	41,380.32	41,077.90	41,380.32	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)	41,380.32	41,380.32	41,077.90	41,380.32	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	4,275.82	4,275.82	4,275.82	4,275.82	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)	4,275.82	4,275.82	4,275.82	4,275.82	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.

	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			8,287,351.57	39,088,965.89	58,356,208.94	64,219,982.38	(13,015,128.83)	(25,925,722.90)	(26,111,565.72)	(5,110,064.70)	
B. RECEIPTS											
Revenue Limit Sources											
Principal Apportionment	8010-8019		292,937.00	2,333,936.00	14,735,791.00	5,614,052.00	10,389,095.00	20,093,324.00	10,389,095.00	6,758,892.00	
Property Taxes	8020-8079		(340,172.63)	2,948.27	2,187.35	17,362.76	82,626.12	203,212.71	31,960,702.70	52,113.80	
Miscellaneous Funds	8080-8099		29,190.82	50,183.00	(701,254.09)	129,438.00	66,372.02	(961,022.77)	55,209.39	(548,718.08)	
Federal Revenue	8100-8299		629,541.26	(717.61)	385,653.78	4,485,080.77	578,799.19	5,273,502.57	4,835,927.45	6,027,317.84	
Other State Revenue	8300-8599		244,050.81	762,843.00	13,303,421.31	14,969,806.31	8,960,608.35	8,930,792.19	7,301,318.41	8,070,857.34	
Other Local Revenue	8600-8799		805,406.66	256,019.32	469,347.95	1,448,800.34	189,926.05	1,060,007.09	444,388.44	1,287,813.94	
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
TOTAL RECEIPTS			1,660,953.92	3,405,211.98	28,195,147.30	26,664,540.18	20,267,426.73	34,599,815.79	54,986,641.39	21,648,276.84	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		1,568,055.67	2,930,668.09	14,558,138.77	15,004,323.35	15,408,723.57	15,232,589.49	15,432,202.02	14,572,901.93	
Classified Salaries	2000-2999		2,647,938.56	3,205,926.32	4,003,102.73	4,181,263.66	4,269,713.63	4,118,226.20	4,313,871.24	3,823,374.04	
Employee Benefits	3000-3999		1,743,664.74	2,471,759.84	9,678,645.98	9,738,112.22	9,818,218.20	9,883,311.78	9,933,695.36	9,896,378.02	
Books and Supplies	4000-4999		148,864.51	792,116.28	401,302.10	381,250.62	490,340.40	619,119.81	682,750.83	1,052,604.72	
Services	5000-5999		81,490.55	3,543,818.46	2,352,777.86	5,971,334.73	3,411,974.54	4,434,511.02	4,438,023.57	4,225,186.62	
Capital Outlay	6000-6599		21,358.27	23,481.25	27,535.00	33,586.00	8,254.73	18,284.00	(4,401.70)	66,613.41	
Other Outgo	7000-7499		(32,211.46)	(44,056.08)	(30,907.88)	(46,571.84)	(48,360.90)	0.00	41,970.55	2,066,122.07	
Interfund Transfers Out	7600-7629										
All Other Financing Uses	7630-7699										
TOTAL DISBURSEMENTS			6,179,160.84	12,923,714.16	30,990,594.56	35,263,298.74	33,358,864.17	34,306,042.30	34,838,111.87	35,703,180.81	
D. BALANCE SHEET TRANSACTIONS											
<u>Assets</u>											
Cash Not In Treasury	9111-9199										
Accounts Receivable	9200-9299		46,741,773.18	26,335,195.12	416,577.12	1,148,959.97	(267,838.25)	158,462.24	(237,705.79)	0.00	
Due From Other Funds	9310										
Stores	9320										
Prepaid Expenditures	9330										
Other Current Assets	9340		7,437,666.57	4,649,845.82	8,242,831.58	8,144,879.69	579,032.44	(656,463.87)	1,130,983.79	0.00	
SUBTOTAL ASSETS			0.00	54,179,439.75	30,985,040.94	8,659,408.70	9,293,839.66	311,194.19	(498,001.83)	893,278.00	0.00
<u>Liabilities</u>											
Accounts Payable	9500-9599		11,690,373.86	2,197,043.34	1,594.03	240,053.06	130,350.82	(18,385.32)	40,306.50	0.00	
Due To Other Funds	9610										
Current Loans	9640		7,169,244.65	2,252.37	(1,406.03)	77,690,139.25	0.00	0.00	0.00	0.00	
Deferred Revenues	9650										
SUBTOTAL LIABILITIES			0.00	18,859,618.51	2,199,295.71	188.00	77,930,192.31	130,350.82	(18,385.32)	40,306.50	0.00
<u>Nonoperating</u>											
Suspense Clearing	9910										
TOTAL BALANCE SHEET TRANSACTIONS			0.00	35,319,821.24	28,785,745.23	8,659,220.70	(68,636,352.65)	180,843.37	(479,616.31)	852,971.50	0.00
E. NET INCREASE/DECREASE (B - C + D)			30,801,614.32	19,267,243.05	5,863,773.44	(77,235,111.21)	(12,910,594.07)	(185,842.82)	21,001,501.02	(14,054,903.97)	
F. ENDING CASH (A + E)			39,088,965.89	58,356,208.94	64,219,982.38	(13,015,128.83)	(25,925,722.90)	(26,111,565.72)	(5,110,064.70)	(19,164,968.67)	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		(19,164,968.67)	(43,196,053.51)	4,532,142.70	(5,154,374.71)				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	2,946,492.00	432,954.00	0.00	46,381,758.00	43,319,614.99		163,687,940.99	163,687,940.79
Property Taxes	8020-8079	50,751.15	14,647,225.72	14,142,477.03	975,669.02	0.00		61,797,104.00	61,797,104.00
Miscellaneous Funds	8080-8099	(487,496.19)	189,892.04	(258,601.22)	(2,103,026.86)	(372,745.48)		(4,912,579.42)	(4,912,579.47)
Federal Revenue	8100-8299	1,269,779.27	1,300,827.93	3,555,797.44	5,967,390.07	20,325,479.34		54,634,379.30	54,634,379.30
Other State Revenue	8300-8599	6,013,708.73	3,923,695.33	5,526,954.72	1,886,270.66	23,819,519.82		103,713,846.98	103,713,846.98
Other Local Revenue	8600-8799	791,464.20	303,529.07	282,626.00	523,054.79	176,147.39		8,038,531.24	8,038,531.25
Interfund Transfers In	8910-8929	0.00		0.00	710,568.00	0.00		710,568.00	710,568.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00		0.00	0.00
TOTAL RECEIPTS		10,584,699.16	20,798,124.09	23,249,253.97	54,341,683.68	87,268,016.06	0.00	387,669,791.09	387,669,790.85
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	15,308,271.74	14,913,605.20	14,883,387.60	16,267,558.73	6,417,637.68		162,498,063.84	162,498,063.84
Classified Salaries	2000-2999	4,009,141.21	3,948,447.93	3,948,935.43	4,401,621.88	1,331,409.23		48,202,972.06	48,202,972.07
Employee Benefits	3000-3999	10,003,408.71	9,920,616.21	9,939,576.97	10,335,968.47	2,228,838.07		105,592,194.57	105,592,194.57
Books and Supplies	4000-4999	1,104,028.43	814,213.01	1,016,544.32	5,656,462.95	7,902,086.03		21,061,684.01	21,061,684.01
Services	5000-5999	4,569,173.97	3,416,803.61	3,752,661.56	8,850,610.05	6,047,444.94		55,095,811.48	55,095,811.49
Capital Outlay	6000-6599	30,200.20	32,356.53	48,171.17	53,894.17	5,557.73		364,890.76	364,890.76
Other Outgo	7000-7499	(338,730.26)	23,885.39	(97,791.02)	(715,631.51)	16,511.88		794,228.94	794,228.94
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		34,685,494.00	33,069,927.88	33,491,486.03	44,850,484.74	23,949,485.56	0.00	393,609,845.66	393,609,845.66
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199		0.00					0.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	3,390,782.78	1,846,604.45		79,532,810.82	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340	69,710.00	0.00	555,714.65	2,316,434.80	648,627.23		33,119,262.70	
SUBTOTAL ASSETS		69,710.00	0.00	555,714.65	5,707,217.58	2,495,231.68	0.00	112,652,073.52	
<u>Liabilities</u>									
Accounts Payable	9500-9599	0.00	0.00	0.00	605,100.35			14,886,436.64	
Due To Other Funds	9610				0.00	0.00		0.00	
Current Loans	9640	0.00	(60,000,000.00)	0.00	27,550.27	60,000,000.00		84,887,780.51	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	(60,000,000.00)	0.00	632,650.62	60,000,000.00	0.00	99,774,217.15	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		69,710.00	60,000,000.00	555,714.65	5,074,566.96	(57,504,768.32)	0.00	12,877,856.37	
E. NET INCREASE/DECREASE (B - C + D)		(24,031,084.84)	47,728,196.21	(9,686,517.41)	14,565,765.90	5,813,762.18	0.00	6,937,801.80	(5,940,054.83)
F. ENDING CASH (A + E)		(43,196,053.51)	4,532,142.70	(5,154,374.71)	9,411,391.19				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								15,225,153.37	

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	6,495.28	6,495.00	6,495.00
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,707.28	6,707.00	6,707.00
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,707.28	6,707.00	6,707.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	45.00	45.00	45.00
c. Revenue Limit ADA	0033	41,380.32	41,380.32	41,380.32
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	279,411,507.13	279,399,920.64	279,399,920.64
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	279,411,507.13	279,399,920.64	279,399,920.64
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	217,180,976.26	217,171,970.32	217,171,970.32
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	3,545,686.00	3,545,686.00	3,545,686.00
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	881,922.00	881,922.00	881,922.00
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)	---	2,663,764.00	2,663,764.00	2,663,764.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	219,844,740.26	219,835,734.32	219,835,734.32

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	61,462,423.00	61,462,423.00	61,462,423.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	334,681.00	334,681.00	334,681.00
28. Less: Charter Schools In-lieu Taxes	0595	5,794,501.47	5,794,501.47	5,794,501.47
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	56,002,602.53	56,002,602.53	56,002,602.53
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	163,842,137.73	163,833,131.79	163,833,131.79
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	145,191.00	145,191.00	145,191.00
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	---	(17,048,721.12)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(17,193,912.12)	(145,191.00)	(145,191.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	146,648,225.61	163,687,940.79	163,687,940.79
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	821,296.00	821,296.00	821,296.00
44. California High School Exit Exam	9002	1,575,197.00	1,575,197.00	1,575,197.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	1,434,243.00	1,434,243.00	1,434,243.00
46. Apprenticeship Funding	0570	202,034.00	202,034.00	202,034.00
47. Community Day School Additional Funding	3103, 9007	118,376.00	118,376.00	118,376.00

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:

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	41,380.32	41,380.32	0.0%	Met
1st Subsequent Year (2013-14)	40,620.32	40,620.32	0.0%	Met
2nd Subsequent Year (2014-15)	40,430.32	40,200.00	-0.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	47,540	42,949	-9.7%	Not Met
1st Subsequent Year (2013-14)	47,610	42,149	-11.5%	Not Met
2nd Subsequent Year (2014-15)	47,610	41,549	-12.7%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

First interim includes charter schools. By second interim, charter schools are excluded.

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)	41,864	47,890	87.4%
Second Prior Year (2010-11)	41,580	47,896	86.8%
First Prior Year (2011-12)	41,349	47,940	86.3%
		Historical Average Ratio:	86.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	87.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	41,047	42,949	95.6%	Not Met
1st Subsequent Year (2013-14)	40,257	42,149	95.5%	Not Met
2nd Subsequent Year (2014-15)	39,677	41,549	95.5%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district history Ratio of ADA to Enrollment included charter schools in the enrollment. By second interim, charter schools are excluded from enrollment.

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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)	225,485,044.79		
1st Subsequent Year (2013-14)	221,234,217.45	231,068,939.99	4.4%	Not Met
2nd Subsequent Year (2014-15)	225,048,786.21	233,582,788.29	3.8%	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)

The proposed budget by Governor Jerry Brown includes an increase of \$235 per Average Daily Attendance for 2013-14 to the Revenue Limit that was not projected at first interim.

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)	197,341,256.79	223,353,014.93	88.4%
Second Prior Year (2010-11)	207,122,995.58	228,625,249.02	90.6%
First Prior Year (2011-12)	218,562,773.89	238,315,244.77	91.7%
	Historical Average Ratio:		90.2%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.2% to 93.2%	87.2% to 93.2%	87.2% to 93.2%

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)	198,906,284.96	221,310,767.13	89.9%	Met
1st Subsequent Year (2013-14)	213,385,886.55	230,633,613.40	92.5%	Met
2nd Subsequent Year (2014-15)	220,366,636.12	228,905,462.69	96.3%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

For 2014-15 once reductions have been approved or revenues are identified, the ratio will decrease and it will look similar to 2012-13 and 2013-14.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 8A)	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)	53,482,288.19	54,634,379.30	2.2%	No
1st Subsequent Year (2013-14)	46,801,711.48	48,858,356.44	4.4%	No
2nd Subsequent Year (2014-15)	46,801,711.48	48,858,356.44	4.4%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	104,868,785.48	103,713,846.98	-1.1%	No
1st Subsequent Year (2013-14)	104,606,586.48	104,612,686.87	0.0%	No
2nd Subsequent Year (2014-15)	100,929,825.48	105,830,914.54	4.9%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	5,399,864.74	8,038,531.25	48.9%	Yes
1st Subsequent Year (2013-14)	5,399,864.74	8,038,531.25	48.9%	Yes
2nd Subsequent Year (2014-15)	5,399,864.74	8,038,531.25	48.9%	Yes

Explanation:
(required if Yes)

The first interim for 2012-13 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	22,442,397.23	21,061,684.01	-6.2%	Yes
1st Subsequent Year (2013-14)	20,941,486.08	20,304,823.01	-3.0%	No
2nd Subsequent Year (2014-15)	19,691,971.10	20,090,413.01	2.0%	No

Explanation:
(required if Yes)

The first interim for 2012-13 included projections for federal, state and local programs and do not include many programs that can't be estimated. At first interim the carryover funds are allocated and by second interim they have been moved to other expenditures accounts. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenues and expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	53,688,557.92	55,095,811.49	2.6%	No
1st Subsequent Year (2013-14)	52,961,289.22	54,773,618.17	3.4%	No
2nd Subsequent Year (2014-15)	51,917,123.84	54,695,025.17	5.4%	Yes

Explanation:
(required if Yes)

The first interim for 2012-13 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both the revenues and expenditures. Additional revenues or reductions have not been identified for 2014-15.

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)	163,750,938.41	166,386,757.53	1.6%	Met
1st Subsequent Year (2013-14)	156,808,162.70	161,509,574.56	3.0%	Met
2nd Subsequent Year (2014-15)	153,131,401.70	162,727,802.23	6.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	76,130,955.15	76,157,495.50	0.0%	Met
1st Subsequent Year (2013-14)	73,902,775.30	75,078,441.18	1.6%	Met
2nd Subsequent Year (2014-15)	71,609,094.94	74,785,438.18	4.4%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

The first interim for 2012-13 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing the budget.

- 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	9,248,874.00	9,248,874.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		9,248,874.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.3%	2.3%	2.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.8%	0.8%	0.8%

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)	529,161.47	221,310,767.13	N/A	Met
1st Subsequent Year (2013-14)	(3,582,000.00)	230,633,613.40	1.6%	Not Met
2nd Subsequent Year (2014-15)	0.00	228,905,462.69	0.0%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The Board and administration have assigned reserves in 2012-13 to cover the 2013-14 deficit spending.

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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2012-13)		15,173,440.31	Met
1st Subsequent Year (2013-14)		9,524,821.77	Met
2nd Subsequent Year (2014-15)		9,524,821.77	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2012-13)		9,411,391.19	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)	41,047	40,257	39,677
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	393,609,845.68	394,396,289.92	391,819,748.34
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	393,609,845.68	394,396,289.92	391,819,748.34
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,872,196.91	7,887,925.80	7,836,394.97
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)	7,872,196.91	7,887,925.80	7,836,394.97

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	8,979,821.77	8,979,821.77	8,979,821.77
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	8,979,821.77	8,979,821.77	8,979,821.77
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.28%	2.28%	2.29%
District's Reserve Standard (Section 10B, Line 7):	7,872,196.91	7,887,925.80	7,836,394.97
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)	(42,896,157.88)	(42,896,157.88)	0.0%	0.00	Met
1st Subsequent Year (2013-14)	(43,718,840.88)	(43,639,536.58)	-0.2%	(79,304.30)	Met
2nd Subsequent Year (2014-15)	(43,718,840.88)	(43,639,536.58)	-0.2%	(79,304.30)	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	710,568.00	710,568.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	710,568.00	1,370,568.00	92.9%	660,000.00	Not Met
2nd Subsequent Year (2014-15)	710,568.00	710,568.00	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. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The first interim for 2012-13 did not include the one time transfer from Adult Education Fund to General Fund to balance fiscal year 2013-14 as it is included for second interim.

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	3	General Fund/Various Resources	Equipment	107,759
Certificates of Participation	19	Developers Fees/LAIF	COPS	81,550,000
General Obligation Bonds	15/17/20	BIRF	Building	313,677,966
Supp Early Retirement Program	1 and 2	Retiree Fund	PARS	4,715,214
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	6,964,824

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Special Tax Bonds	2	Debt Services for Blended Components- Fund 5	Building	1,230,000
G.O Bonds Accreted Interest	20	Debt Services for Blended Components - Fund 5	Building	6,220,095

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	58,500	42,908	43,186	29,331
Certificates of Participation	4,386,795	3,055,895	3,071,175	3,083,075
General Obligation Bonds	17,465,000	15,979,075	21,796,194	24,173,695
Supp Early Retirement Program	3,708,720	3,708,720	1,042,494	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Special Tax Bonds	683,215	684,807	611,363	0
G.O Bonds Accreted Interest	0	0	0	0
Total Annual Payments:	26,302,230	23,471,405	26,564,412	27,286,101
Has total annual payment increased over prior year (2011-12)?		No	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)

The Bond Interest and Redemption Fund will cover the increase in annual payments.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	566,291,438.00	566,291,438.00
b. OPEB unfunded actuarial accrued liability (UAAL)	566,291,438.00	566,294,438.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Dec 01, 2010	Dec 01, 2010

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	44,061,864.00	44,061,864.00
1st Subsequent Year (2013-14)	44,061,864.00	44,061,864.00
2nd Subsequent Year (2014-15)	44,061,864.00	44,061,864.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2012-13)	21,526,422.53	21,823,960.64
1st Subsequent Year (2013-14)	21,526,422.53	21,823,960.64
2nd Subsequent Year (2014-15)	21,526,422.53	21,823,960.64
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	21,526,422.53	21,823,960.64
1st Subsequent Year (2013-14)	21,526,422.53	21,823,960.64
2nd Subsequent Year (2014-15)	21,526,422.53	21,823,960.64
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	3,345	3,345
1st Subsequent Year (2013-14)	3,345	3,345
2nd Subsequent Year (2014-15)	3,345	3,345

4. Comments:

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health benefits are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hired date. Classified and Management with hire dates after 1996 have limited district contributions.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	17,075,153.00	17,075,153.00
b.	17,075,153.00	17,075,153.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Current Year (2012-13)	7,507,601.00	7,507,601.00
a. 1st Subsequent Year (2013-14)	7,507,601.00	7,507,601.00
a. 2nd Subsequent Year (2014-15)	7,507,601.00	7,507,601.00

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

b. Current Year (2012-13)	7,507,601.00	7,507,601.00
b. 1st Subsequent Year (2013-14)	7,507,601.00	7,507,601.00
b. 2nd Subsequent Year (2014-15)	7,507,601.00	7,507,601.00

4. Comments:

The District has established a Self-Insurance Fund to account for employee vision, dental and workers' compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. Every three years, the District contracts with an actuary who performs an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors.

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?

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	2,095.0	1,975.0	1,965.0	1,965.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement: Begin Date: End Date:

5. Salary settlement:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

% 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

--

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

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

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

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

--

Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

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	1,250.0	1,118.0	1,113.0	1,113.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since 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?

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year
or

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

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
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% change in salary schedule from prior year
(may enter text, such as "Reopener")

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

7. Amount included for any tentative salary schedule increases

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Classified (Non-management) Health and Welfare (H&W) Benefits

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

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

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

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

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

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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	185.0	173.0	166.0	166.0

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.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

- 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

Management/Supervisor/Confidential Step and Column Adjustments

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

- 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

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)

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

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

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

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

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

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

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

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

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

Comments:
(optional)

Chief Business Officer retired on December 30, 2012.
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End of School District Second Interim Criteria and Standards Review
