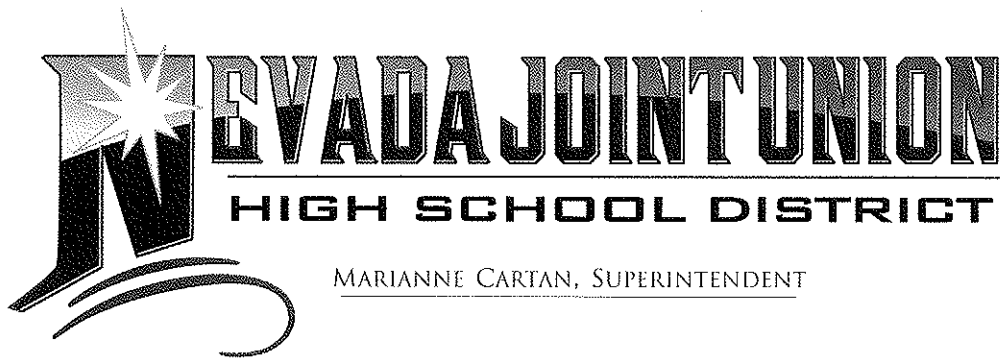


**Nevada Joint Union High**

**School District**

**2012-2013 Second Interim Report  
As of 1/31/13**



March 13, 2013

Board of Trustees  
Nevada Joint Union High School District  
11645 Ridge Road  
Grass Valley, CA 95945

Honorable Board of Trustees:

The 2012-2013 Second Interim Financial Statement is submitted for your review. As required by the State Department of Education, the fiscal report has been measured against the State-adopted Criteria and Standards. Based upon this review, I recommend that the Board certify the 2012-2013 Second Interim Financial Statement with a Positive Certification that the District will complete the current and two subsequent fiscal years with a positive fund and cash balance. Though, I only make this recommendation based on the knowledge that the Board and Administration is committed to making the necessary budget reductions to assure that year 2014-2015 will end with a positive fund and cash balance.

The following narrative and detailed financial statements provide an in-depth review of the District's current financial status including the critical multi-year projection information.

Respectfully submitted,

A handwritten signature in cursive script that reads 'Karen L. Suenram'.

Karen L. Suenram  
Assistant Superintendent - Business

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**NEVADA JOINT UNION  
HIGH SCHOOL DISTRICT  
BOARD OF EDUCATION**

*Katy Schwarz, President*

*Richard Baker, Vice-President*

*Wayne Klauer, Clerk*

*Georgie Coulter, Member*

*Jim Adams, Member*

# **EDUCATIONAL OPTIONS**

The Nevada Joint Union High School District recognizes that individual students learn in different ways and in different environments. With this in mind, the District provides educational choices to meet an individual student needs.

We believe that students and parents should have input when considering the direction of a student's educational career. Educational options provide opportunities to students.

## **WHAT OPTIONS ARE AVAILABLE?**

The Nevada Joint Union High School District strongly supports educational options (choices) for our District's students and parents. We offer the following options:

- Adult Education
- Bear River Comprehensive High School
- Early College High School
- General Educational Development
- Home School Teaching
- Nevada County Jail Program
- Nevada Union Comprehensive High School
- Nevada Union High School Humanities Home Study Program
- NU Tech Continuation High School
- Pioneer Continuation High School
- ROP (Regional Occupational Program)
- Recovery Online for Academic Development (ROAD)
- Sierra Foothill Continuation High School
- Sierra Mountain High School (Independent Study programs)
- Sierra College (Community College)
- Silver Springs Continuation High School
- Special Education
- Young Parent Program

## **ADULT EDUCATION**

Adult Education is focused on providing basic education and high school equivalency to adult community members.

## **BEAR RIVER HIGH SCHOOL**

Bear River, a California Distinguished School, is aware of the uniqueness of each student and makes an effort to provide a positive learning environment with opportunities for student growth in the academic, vocational and co-curricular areas.

- Professional Learning Communities
- Honors Classes
- Advisory Groups
- Peer Counseling
- Peer Tutoring
- Saturday School
- On Campus Vocational Classes
- After School Tutoring

## **EARLY COLLEGE HIGH SCHOOL**

The William and Marian Ghidotti Early College High School (ECHS), a recognized California Department of Education Distinguished School, is an alternative model to traditional high schools. Students attend high school classes on the college campus, and are concurrently enrolled in college courses. This alternative high school is designed for students who thrive in a smaller, nurturing, yet academically challenging environment. In four or five years, students graduate from high school and receive either an AA or AS degree, are ready for transfer to a four-year university, or are prepared for viable employment. There is no cost to the students or their families.

## **GENERAL EDUCATIONAL DEVELOPMENT**

GED (General Educational Development) courses, testing and awarding of certificates are available through this District for students 18 and above who have not obtained a high school diploma through other means.

## **HOME SCHOOL TEACHING**

When District students are confined to home because of illness, injury, or other reasons for an extended period of time, the District provides teachers to instruct these students at home so that they may continue with their education.

## **NEVADA COUNTY JAIL/DETENTION CENTER**

This outreach program involves adult wards incarcerated in the Nevada County Jail or Detention Center. Participants can earn a Nevada Union Adult School diploma by completing all District requirements for graduation or completing a General Educational Development (GED) program.

## **NEVADA UNION HIGH SCHOOL**

The District's largest traditional school, recognized by the U.S. Department of Education as a National Blue Ribbon School and the California Department of Education as a Distinguished School, NUHS believes the education provided should develop the potential of each student so that he/she will be informed, prepared and capable of assuming full responsibility for making his or her own decisions. It also offers:

- On campus vocational classes
- AP (advanced placement)
- Humanities Academy (school within a school)
- Humanities Home Study Program
- Partnership Telecommunications Academy
- Peer Tutoring
- Study Skills classes
- Peer Counseling
- Saturday School
- After School Tutoring

## **NU TECH HIGH SCHOOL**

An on-site continuation high school on the Nevada Union High School campus provides each student an opportunity to complete the required academic courses of instruction to graduate from high school and the opportunity to receive alternative work experiences and occupational training. This school provides extensive opportunities for personal growth through counseling, individualized interaction with school staff and meaningful school and community activities.

## **PIONEER HIGH SCHOOL**

An on-site continuation high school on the Bear River High School campus provides each student an opportunity to complete the required academic courses of instruction to graduate from high school and the opportunity to receive alternative work experiences and occupational training. This school provides extensive opportunities for personal growth through counseling, individualized interaction with school staff, and meaningful school and community activities.

## **REGIONAL OCCUPATIONAL PROGRAM**

Regional Occupational Program provides vocational education to high school juniors, seniors and adults. There are a variety of classes (on and off campus) that feature classroom and on-the-job training designed to lead to entry-level employment.

## **RECOVERY ONLINE for ACADEMIC DEVELOPMENT**

All options, including comprehensive, alternative and independent study schools, are operated on a year-round basis through the provisions of the District's ROAD program. Students are given the opportunity to take online classes to complete credit recovery. All ROAD classes are guided by a highly-qualified credentialed teacher.

## **SIERRA COLLEGE (Community College)**

High school juniors and seniors residing in the Sierra College District (Nevada/Placer Counties) and with parent and site principal permission may enroll in up to two classes per semester. Additionally, high school students may take AP (advanced placement) high school courses and if they are able to pass the AP exam they may receive college credit for such courses. There are 2+2 plan articulation agreements between the community college and vocational departments of our high school. Participants may receive up to seven credits during their junior and senior year in high school, allowing them to enroll in more advanced courses later.

## **SIERRA FOOTHILL HIGH SCHOOL**

An accredited, small continuation high school which recognizes people learn best in different ways; need affection, attention, acceptance and appreciation. Positive relationships and problem solving skills are emphasized in smaller class sizes providing hands-on vocational education.

## **SIERRA MOUNTAIN HIGH SCHOOL**

Students receive individualized lesson plans from experienced instructors. The independent study format offers flexibility and one-on-one instruction to students.

## **SILVER SPRINGS HIGH SCHOOL**

Designed with an innovative and creative approach, this continuation high school includes the Young Parent Program. Solid core curricular classes are provided in



addition to vocational training opportunities. A comprehensive range of medical, psychological, nutritional, transportation and child care services are provided on site.

### **SPECIAL EDUCATION**

Special Education is an additional support that can be of benefit to students. Pupils must qualify according to State criteria in order to participate in the program(s). Help available includes a) specific testing to diagnose difficulties encountered in the school system, b) prescriptive recommendations for remediation, c) curriculum based on individual strengths and weaknesses, d) small teacher-pupil ratios, e) instruction in how to cope with specific disabilities, f) aid in learning how to be successful in the "mainstream," g) modifications and alternative methods of learning and test taking, h) emphasis on self esteem, i) pertinent vocational experience and transition plans, j) speech and language support.

***FOR FURTHER INFORMATION PLEASE CONTACT:***

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Bear River H.S. – Principal, James Nieto	(530) 268-3700
Ghidotti Early College H.S. – Principal, Melissa Madigan	(530) 274-5312
Nevada Union H.S. -- Principal, Mike Blake	(530) 273-4431
Sierra Foothill H.S. – Principal, Marty Mathiesen	(530) 272-2635
Sierra Mountain H.S. -- Principal, Anita Bagwell	(530) 272-2643
Silver Springs H.S. -- Principal, Marty Mathiesen	(530) 272-2635

## **2012/2013 SECOND INTERIM FINANCIAL STATEMENT**

The purpose of this narrative is to provide a summary of the Second Interim Financial Statement. The Second Period Financial Statement is a chance to evaluate the fiscal condition of the School District now that the school year is well underway. It is also an opportunity to recognize budget revisions that reflect changes in revenue and expenditure projections since the First Interim report presented to the Board in December, 2012.

### **Significant Financial Issues:**

The Nevada Joint Union High School District's student enrollment decline persists. The District Board and staff continue to make necessary reductions to ongoing operations in order to downsize the District's budget as the enrollment declines. Because of these continued, timely reductions, the District's financial picture as related to declining enrollment is fairly healthy. However, when the declining enrollment is combined with the State's continuing bleak economic situation, the District's financial picture remains dismal. As unprecedented revenue limit deficits continue for the foreseeable future, our fiscal challenges are increasing in exponential proportions.

### **Multi-Year Projections:**

The multi-year projections included with this report illustrate a dismal financial future for the District. The continuing State fiscal crisis compounded by our ongoing declining enrollment, will necessitate further reductions as we plan operations for the next two to three years. All program decisions must be weighed carefully in light of these projections.

## GENERAL FUND

### Projected Enrollment / ADA:

Enrollment and staffing are the key factors in projecting future revenues and expenditures. It is ever so important to make decisions based on multi-year projections that consider the continuing decline in enrollment and staffing changes and that are responsive to the State's fiscal crisis.

The CBEDS enrollment is 3,285 students; 106 (2.84%) less than the prior year.

	2011 CBEDS	2012 CBEDS	Difference
Nevada Union High School	2,087	2,048	- 39
Bear River High School	850	791	- 59
Pioneer High School	17	9	- 8
NU Tech High School	43	41	- 2
Sierra Foothill High School	17	16	- 1
Silver Springs High School	138	137	- 1
William & Marian Ghidotti High School	176	176	
Sierra Mountain I/S	63	67	+ 4
<b>TOTAL</b>	<b>3,391</b>	<b>3,285</b>	<b>- 106</b>

The following table shows enrollment history and three-year projections for the District.

<b>Year</b>	<b>CBEDS Enrollment</b>	<b>Change over Prior Year</b>	<b>% Change over Prior Year</b>
1989/90	3121		
1990/91	3307	186	5.96%
1991/92	3562	255	7.71%
1992/93	3681	119	3.34%
1993/94	3838	157	4.27%
1994/95	4088	250	6.51%
1995/96	4277	189	4.62%
1996/97	4501	224	5.24%
1997/98	4536	35	0.78%
1998/99	4559	23	0.51%
1999/00	4534	-25	-0.55%
2000/01	4500	-34	-0.75%
2001/02	4424	-76	-1.69%
2002/03	4312	-112	-2.53%
2003/04	4214	-98	-2.27%
2004/05	4159	-55	-1.31%
2005/06	4129	-30	-0.72%
2006/07	3935	-194	-4.66%
2007/08	3957	22	0.56%
2008/09	3850	-107	-2.70%
2009/10	3734	-116	-3.01%
2010/11	3592	-142	-3.69%
2011/12	3391	-201	-5.22%
2012/13	3285	-106	-2.84%
2013/14	3112	-173	-4.82%
2014/15	2954	-158	-4.66%
2015/16	2900	-54	-1.59%

## General Fund Revenues

### Revenue Limit Income:

State apportionments to school districts are allocated on a base revenue formula per unit of ADA (Average Daily Attendance). As a result of this formula, an authorized amount per unit of student average daily attendance is calculated, and then multiplied by the average daily student attendance. The State fiscal crisis has resulted in unprecedented changes to the District's revenue limit. A brief history of the District's revenue limit is shown below.

	Base Revenue Limit	Deficit Factor	Additional Reductions	Funded Base Revenue Limit	Increase (Decrease)	Percentage Change
1. 2002-03	5,464	1.0000		5,461		
2. 2003-04	5,563	.98802 * .98174		5,396	(86.00)	-1.57%
3. 2004-05	5,720	.99677 * .98174		5,597	201.00	3.72%
4. 2005-06	5,963	.99108		5,909	312.00	5.57%
5. 2006-07	6,378	1.0000		6,378	469.00	7.94%
6. 2007-08	6,668	1.0000		6,668	290.00	4.54%
7. 2008-09	7,048	.92156		6,495	(173.00)	-2.59%
8. 2009-10	7,348	.81645	(252.82)	5,746	(749.00)	-11.53%
9. 2010-11	7,319	.82037		6,004	258.00	4.49%
10. 2011-12	7,486	.79398		5,944	(60.00)	-1.00%
<del>11. 2012-13</del> <del>— Adopted</del>	<del>7,729</del>	<del>.77728</del>	<del>(441.00)</del>	<del>5,566</del>	<del>(378.00)</del>	<del>-6.36%</del>
12. 2012-13	7,729	.77728		6,007	60.00	1.00%
<i>Total Per Student Reduction from 07-08</i>					<i>(661.00)</i>	

*Change from Adopted is due to the passage of Proposition 30 (2012). The projection for the effective base revenue limit for 2012-2013 is \$6,007—just \$98 higher than the 2005-2006 per student funding level.*

School districts are allowed to claim the greater of the current year or prior year average daily attendance for funding purposes. Because of our declining enrollment status, NJUHSD will continue to claim prior year attendance for revenue limit funding or average daily attendance of 3,174. The current year projection is 3,071.

**Federal Income:**

The restricted categorical income was adjusted from adopted to reflect deferred revenues and current apportionment projections.

**Other State Income:**

The State-funded categorical programs were adjusted to reflect prior year deferred revenue and more current apportionment projections based on the State-adopted budget.

**Other Local Income:**

Local revenues have been adjusted to acknowledge donations received, changes in circumstances related to reimbursable salaries and expenses, and other miscellaneous revenue sources.

**General Fund Summary**

Expenditures have increased by a net of \$30,304; revenues have increased by \$184,651. Listed below are the detailed changes.

**FY2012-13 Changes at 2nd Interim**

REVENUES		Unrestricted	Restricted
<b>REVENUE LIMIT</b>			
Revenue Limit Adjustment		209,774.53	
PERS RLR		(1,346.00)	
Property Tax		(106,051.00)	
Special Education		7,415.00	(7,415.00)
Charter School Transfer		(145,407.00)	
	<b>Total Revenue Limit</b>	<b>(35,614.47)</b>	<b>(7,415.00)</b>
<b>FEDERAL</b>			
Forest Reserve - Yuba County		5,181.00	
Medi-Cal		(10,342.00)	4,284.14
Mental Health			9,177.00
	<b>Total Federal</b>	<b>(5,161.00)</b>	<b>13,461.14</b>
<b>OTHER STATE</b>			
EIA			24,549.00
GATE		(41.60)	
Mental Health			36,892.00
Lottery		12,881.00	59,687.00
Mandated Cost		8,316.00	
Partnership - prior year			4,615.00
	<b>Total Other State</b>	<b>21,155.40</b>	<b>125,743.00</b>

<b>LOCAL</b>			
	AFLP - Cal-Learn		13,754.00
	Foundation Donation		35,280.27
	Misc Revenue	15,017.42	
	Reimbursable Salaries	6,830.00	
	Source of Strength		1,500.00
	Special Education		100.00
	<b>Total Local</b>	<b>21,847.42</b>	<b>50,634.27</b>
<b>CONTRIBUTIONS</b>			
	Special Education	5,969.00	(5,969.00)
	Restricted Maintenance	3,432.00	(3,432.00)
	<b>Total Contribution</b>	<b>9,401.00</b>	<b>(9,401.00)</b>
	<b>Total Change to Revenue</b>	<b>11,628.35</b>	<b>173,022.41</b>
	<b>EXPENDITURES</b>		
<b>CERTIFICATED</b>			
	Mental Health - state		(67,666.00)
	Misc Adjustments	7,820.00	
	Partnership		100.00
	Reimbursable Salaries	6,219.00	
	Special Education		28,665.00
	Title I		(3.00)
	Title II Part A		(4.00)
	<b>Total Certificated</b>	<b>14,039.00</b>	<b>(38,908.00)</b>
<b>CLASSIFIED</b>			
	District Office Clerk - long term sub	(26,185.00)	
	Mental Health - state		31,362.00
	Misc Adjustments	2,473.00	
	Special Education - aides		(2,527.00)
	Special Education IDEA - aides		(33,483.00)
	<b>Total Classified</b>	<b>(23,712.00)</b>	<b>(4,648.00)</b>
<b>EMPLOYEE BENEFITS</b>			
	Adjustment to Health Insurance	(80,263.00)	
	District Office Clerk - long term sub	(7,787.00)	
	DOR:Workability		(1,386.00)
	EIA - carryover		(258.00)
	Mental Health - state		(1,208.00)
	Misc Adjustments	8,088.00	
	Partnership		(848.00)
	Reimbursable Salaries	611.00	
	Restricted Maintenance		(3,432.00)
	Special Education - aides		6,415.00
	Special Education IDEA - aides		(12,454.00)
	Title I		(704.00)
	Title II Part A		(80.00)
	Workability		(830.00)
	<b>Total Employee Benefits</b>	<b>(79,351.00)</b>	<b>(14,785.00)</b>
<b>SUPPLIES</b>			
	DOR:Workability		(1,814.00)
	EIA		24,092.00
	Mental Health - state		70,687.00
	Misc Revenue	12,805.20	



Partnership		387.00	
Special Education - donation		100.00	
Supplemental School Counseling	1,249.00		
Title I			(19,722.00)
Transfer Between Object Codes	2,260.00		
Transportation Special Education			(666.00)
Workability			830.00
	<b>Total Supplies</b>	<b>16,314.20</b>	<b>73,894.00</b>
<b>OTHER SERVICES</b>			
Foundation Donation			35,280.27
DOR:Workability			3,200.00
IDEA			45,937.00
EIA			
Election Expense	4,575.00		
Mental Health - federal			8,502.00
Mental Health - state			1,000.00
Misc Revenue	1,952.00		
Partnership			4,699.00
School Safety & Violence Prevention	1,352.00		
Source of Strength			1,500.00
Special Education			(45,937.00)
Title I - carryover			20,429.00
Title II Part A			84.00
Transfer Between Object Codes	(2,260.00)		
Transportation Special Education			666.00
	<b>Total Other Services</b>	<b>5,619.00</b>	<b>75,360.27</b>
<b>CAPITAL OUTLAY</b>			
Vocational Education - Carl Perkins			
	<b>Total Equipment</b>	<b>0.00</b>	<b>0.00</b>
<b>OTHER FINANCING USES</b>			
Special Education Excess Cost - NCSOS	6,722.00		
	<b>Total Other Uses</b>	<b>6,722.00</b>	<b>0.00</b>
<b>DIRECT SUPPORT/INDIRECT COST</b>			
EIA	(715.00)		715.00
Indirect Cost Other Funds	(240.00)		
Mental Health - federal	(675.00)		675.00
Mental Health - state	(2,717.00)		2,717.00
Partnership	(277.00)		277.00
	<b>Total Support/Indirect Cost</b>	<b>(4,624.00)</b>	<b>4,384.00</b>
<b>TRANSFERS</b>			
Transfer to Fund 13			
Transfer to Fund 20			
	<b>Total Other Uses</b>	<b>0.00</b>	<b>0.00</b>
	<b>Total Change to Expenditures</b>	<b>(64,992.80)</b>	<b>95,297.27</b>
	<b>Total Impact to Fund Balance</b>	<b>76,621.15</b>	<b>77,725.14</b>

**Reserves:**

The Criteria and Standards specify that the level of reserve designated for economic uncertainties for the budget year will be a minimum of 3% of total expenditures and transfers out. In addition, since the District is experiencing declining enrollment, an additional .5% reserve is included in the reserve for designated economic uncertainties.

Following is a table which delineates the current projected unrestricted reserves:

**UNRESTRICTED RESERVES**

Revolving Cash	10,000
TSA Clearing Account	77,643
Designated Economic Uncertainties	1,045,238
Nevada County Special Ed	1,129
Accrued Vacation	102,434
Prior Year Categorical Sweep/Captured Savings	8,067
Savings for Continued Decline/State Fiscal Crisis	1,885,763
Prior Year Carry Over Sweep	1,032,884
Mandated Cost Reimbursement	319,518
Medi-Cal Administrative Activities	99,119
Forest Reserve	9,169
Safety Credits	7,291
Star Testing	8,094
Verizon Cell Tower	38,579
Facility Use Billing	237,274
<b>TOTAL UNRESTRICTED RESERVES</b>	<b>\$ 4,882,202</b>
<b>Total Expenditures ( Restricted and Unrestricted)</b>	<b>\$ 29,619,014</b>
<b>% Reserve</b>	<b>16.48%</b>

**Charter Schools Special Revenue Fund (#09):**

In accordance with the California Schools Accounting Standards, a new fund has been opened to account for the revenue and expenditures for the Sierra Academy of Expeditionary Learning (SAEL).

**Adult Education Fund (#11):**

The State budget crisis has had a dramatic effect on the District’s operation of the Adult Education program. The State funding for this program has been reduced by 20% beyond the 2007-2008 funding level. The program is focusing exclusively on high school diploma, GED preparation, and programs for English Language Learners. Until the funding uncertainties are better known, the Adult Education program will function at a minimum level. This budget includes a \$160,000 transfer from the Adult Education Fund to the General Fund.

**Cafeteria Fund (#13):**

The Cafeteria Fund is currently projected to deficit spend by \$19,332, which will be balanced by a contribution from the General Fund. We are hopeful that this contribution will be eliminated as the year progresses. The Bear River and Nevada Union cafeteria staff members continue to work diligently to reduce expenses and increase revenues.

**Deferred Maintenance Fund (#14):**

The Deferred Maintenance Fund was created to fund state-approved major deferred maintenance within the District. Major repair and replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, interior and exterior painting, asphalt and wall systems, are approved projects.

In typical years, the State requires districts to contribute ½ of 1% of total (restricted and unrestricted) budgeted expenditures to this fund in order to receive the State match – or \$140,000. In response to the crisis, the State is waiving this requirement. Although we have budgeted the match, we do have the flexibility to cancel the transfer and keep the funds in the general fund should the need arise.

The complete five-year deferred maintenance plan has previously been approved by the Board. The ending balance for this fund is predicted to be \$161,317.

**Special Reserve Fund (#17):**

The Special Reserve Fund was established in 1993-94 by the Board of Trustees to accumulate, over a period of school years, funds for other than capital outlay purposes, from other sources including fund balances. In addition, proceeds from the Cash Reserve Program (TRANS) have been deposited with this fund to follow the Board of Trustees direction to attempt to maintain an amount of at least \$250,000 over the state required 3% Designation for Economic Uncertainties (DEU) in the General Fund.

The funds in the Special Reserve Fund have been set aside to cover emergencies or unexpected expenses. The Special Reserve Fund ending balance at June 30, 2013, is projected to be \$608,992. *The multi-year projection included with this report includes the use of \$600,000 from Fund 17 to balance the budget in fiscal year 2014-2015.*

**Special Reserve Fund for Postemployment Benefits (#20):**

This fund was established in 2000/2001 to account for the negotiated retiree health benefit funds for CSEA members. The District negotiated with the union to transfer \$109,000 per year (1998 – 2017) for the purpose of CSEA retiree health insurance. The District contributes this amount in lieu of salary increases for the 1998-99 school year.

The fund is currently projected to end the year with a balance of \$726,099 that is exclusively designated for the payment of eligible classified employee retirement benefits.

**Building Fund – Sale of Bonds (#21):**

In March 2002 the Nevada Union High School District passed a \$15 million General Obligation Bond to fund modernization projects at Sierra Foothill High School and Nevada Union High School, and new construction projects at Bear River High School. This fund was set up by the state to account for these funds.

On August 8, 2002, the District issued 50% of the bonds. The net proceeds from this bond issuance were \$7,498,701. On September 21, 2005, the District issued the remaining bonds totaling \$7,501,299.

The modernization project began at the Nevada Union High School campus in July, 2003. Phase I of the project was completed in December 2005. Phase IIA wrapped up in summer 2006; and phase IIB was subsequently completed in summer 2007. The Nevada Union Cafeteria (Phase IIC) opened for students in November, 2008. The new construction projects at Bear River High School including a Performing Arts Theater and Competition Swimming Pool were finished in fall, 2006.

The modernization project at the Park Avenue site was essentially concluded in summer 2005.

Nevada Union Modernization Phase IID included J Wing and the Don Baggett Theater. These projects were essentially complete in fiscal year 2011-2012.

By law, the District is required to establish a Bond Oversight Committee. The role of the Committee is to inform the public concerning the District's expenditures of revenues received from the sale of the bonds authorized by the voters on March 5, 2002. This committee continues to meet quarterly and report its findings annually.

**Capital Facilities Fund (#25):**

The Capital Facilities Fund has reflected the transactions of two separate funds in the past. The Special Building SB 201 Fund (Fund 68) was created in 1978 to provide interim facilities to an overloaded school district. These funds were set aside for reimbursement to the state for a state school construction project. Revenue is no longer collected under Senate Bill 201 and funds have been transferred into the Facility Development Fund.

The Facility Development Fund was established in January of 1987. The requirements for Developer Fee Justification were significantly changed with the passage of new legislation in 1998. Semi-annually, the State Allocation Board approves adjustments to the maximum developer fee rate required by Government Code Section 65995(b)(3). The amount of the adjustment is determined by the change in the Class B construction index.

**MAXIMUM FEE**

	<u>1994</u>	<u>1996</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2002</u>	<u>2004</u> <sup>1</sup>	<u>2006</u>	<u>2008</u>
Residential	1.72	1.84	1.93	1.93	2.05	2.14	2.24	2.63	2.97
Commercial / Industrial	0.28	0.3	0.31	0.31	0.33	0.34	0.36	0.42	.47

Based on the June, 2008, Developer Fee Justification study, the Board of Trustees authorized an increase to both the residential and commercial/industrial fees.

<sup>1</sup> The NJUHSD Board opted to not increase fees in 2004.

The high school district and elementary school districts serve the same clientele. By agreement the elementary districts share 57% of the residential and commercial/industrial fees; the high school share is 43%. Construction growth in the County has slowed dramatically. It is important to note that the District's Developer Fees have been leveraged into the future for the modernization and construction of school facilities in the District. The current projections reflect a positive fund balance. However, these collections are and will continue to be monitored closely.

On May 21, 1997 the State Allocation Board approved construction funding for an addition -- a Library/classroom complex -- to the Bear River High School campus containing 21,339 sq. ft. Since the state now has matching funds for the 50/50 project the District has sought and received funding in the amount of \$2,500,000 in Certificates of Participation from Municipal Finance to match the anticipated \$1,798,005 from the State. This 15-year loan will be repaid again through leveraged Developers Fees at a cost of approximately \$240,484 per year.

The bids for the Bear River High School expansion project funded from the 2002 General Obligation Bonds came in over budget. A portion of the Performing Arts Theater and Pool projects has been funded by Developer Fees to cover budget overruns and cleanup of contaminated soil.

**County School Facilities Fund (#35):**

A significant portion of the Nevada Union High School modernization projects were funded with State Modernization dollars. The County School Facilities Fund is required to account for these expenditures.

**Special Building Fund (#40)**

The Special Building Fund was established to provide funds for capital outlay purposes.

The projected fund balance of \$285,116 is primarily composed of funds collected from the City of Grass Valley Redevelopment Agency (\$270,853). Pursuant to the redevelopment agreement, these funds may only be spent at the Park Avenue School site for capital improvement projects.

**Bond, Interest, and Redemption Fund (#51)**

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the March 2002 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payments.

Proceeds from the sale of the bonds were deposited into Fund 21 to be used for the bond projects.

**Fiduciary Type Agency Accounts**

Agency accounts include the Student Activity accounts of the individual schools and the Scholarship accounts. These accounts are custodial in nature and do not involve measurement of results of operations. Agency Funds are merely clearing accounts. At any given point in time, agency fund assets are equally offset by related liabilities or by restrictions on use.

**Criteria and Standards**

In accordance with Chapter 1462, Statutes of 1988, the State Board of Education has adopted Criteria and Standards to be used by local educational agencies (LEAs) in developing their budgets and managing subsequent expenditures.

Every school district conducts a review of its budget to ensure its integrity. This review includes, at a minimum, elements that correspond to the state-adopted Criteria and Standards for reviewing budgets. The Superintendent of the District certifies that such a review has been conducted.

Description	Resource Codes	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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	17,360,225.24	18,798,412.53	9,015,244.90	18,762,798.06	(35,614.47)	-0.2%
2) Federal Revenue		8100-8299	70,871.00	78,862.00	13,172.20	73,701.00	(5,161.00)	-6.5%
3) Other State Revenue		8300-8599	2,381,762.00	2,504,895.60	1,278,113.24	2,526,051.00	21,155.40	0.8%
4) Other Local Revenue		8600-8799	705,272.16	743,825.39	122,301.15	765,672.81	21,847.42	2.9%
5) TOTAL, REVENUES			20,538,130.40	22,125,995.52	10,428,831.49	22,128,222.87		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,362,329.00	11,383,025.04	6,328,807.52	11,397,064.04	(14,039.00)	-0.1%
2) Classified Salaries		2000-2999	3,009,926.00	3,050,608.60	1,725,121.93	3,026,896.60	23,712.00	0.8%
3) Employee Benefits		3000-3999	4,679,621.00	4,716,272.47	2,491,403.39	4,636,921.47	79,351.00	1.7%
4) Books and Supplies		4000-4999	569,792.00	675,516.80	299,188.16	691,831.00	(16,314.20)	-2.4%
5) Services and Other Operating Expenditures		5000-5999	2,213,376.00	2,232,540.23	1,292,454.59	2,238,159.23	(5,619.00)	-0.3%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	2,900.00	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,536.00	17,501.00	839.63	24,223.00	(6,722.00)	-38.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(113,593.00)	(144,905.00)	(45,638.03)	(149,529.00)	4,624.00	-3.2%
9) TOTAL, EXPENDITURES			21,753,987.00	21,935,559.14	12,095,077.19	21,870,566.34		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,215,856.60)	190,436.38	(1,666,245.70)	257,656.53		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	289,288.00	290,542.00	0.00	290,542.00	0.00	0.0%
b) Transfers Out		7600-7629	113,243.26	106,779.00	0.00	106,779.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,897,233.00)	(2,096,467.97)	(8,780.97)	(2,087,066.97)	9,401.00	-0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,721,188.26)	(1,912,704.97)	(8,780.97)	(1,903,303.97)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,937,044.86)	(1,722,268.59)	(1,675,026.67)	(1,645,647.44)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,311,746.27	6,527,849.54		6,527,849.54	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,311,746.27	6,527,849.54		6,527,849.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,311,746.27	6,527,849.54		6,527,849.54		
2) Ending Balance, June 30 (E + F1e)			2,374,701.41	4,805,580.95		4,882,202.10		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	190,000.00	0.00		0.00		
All Others		9719	77,643.01	77,643.01		77,643.01		
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	882,545.75	3,673,760.94		3,749,321.09		
Nevada County Sp Ed Services	0000	9780	1,129.00					
Accrued Vacation	0000	9780	105,240.98					
Forest Reserve	0000	9780	9,169.25					
Mandate Cost - 0600	0000	9780	199,737.10					
Star Testing - 0850	0000	9780	9,412.45					
Energy Grant - 0890	0000	9780	10,104.14					
Verizon Tower - 0890	0000	9780	38,578.87					
Medi-Cal Administrative Act - 0910	0000	9780	108,413.41					
Facility Use Billing - 0998	0000	9780	242,210.92					
Cal-SAFE - 1951	0000	9780	28,337.17					
School/Library Block Grant - 1987	0000	9780	130,212.46					
Nevada County Sp Ed Services	0000	9780		1,023.00				
Accrued Vacation	0000	9780		102,433.90				
Forest Reserve	0000	9780		9,169.25				
Prior Year Carryover Sweep	0000	9780		1,032,884.32				
Future Decline	0000	9780		1,808,283.13				
Mandate Cost - 0600	0000	9780		311,201.48				
Safety Credit - 0640	0000	9780		7,291.00				
Star Testing - 0850	0000	9780		8,094.17				
Verizon Tower - 0905	0000	9780		38,578.87				
Medi-Cal Administrative Act - 0910	0000	9780		109,460.57				
Facility Use Billing - 0998	0000	9780		237,273.85				
PAR - 1972	0000	9780		8,067.40				
Nevada County Sp Ed Services	0000	9780				1,129.00		
Accrued Vacation	0000	9780				102,433.90		
Forest Reserve	0000	9780				9,169.25		
Prior Year Carryover Sweep	0000	9780				1,032,884.32		
Future Decline	0000	9780				1,885,763.28		
Mandate Cost - 0600	0000	9780				319,517.48		



2012-13 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safety Credit - 0640	0000	9780				7,291.00		
Star Testing - 0850	0000	9780				8,094.17		
Verizon Tower - 0905	0000	9780				38,578.87		
Medi-Cal Administrative Act - 0910	0000	9780				99,118.57		
Facility Use Billing - 0998	0000	9780				237,273.85		
PAR - 1972	0000	9780				8,067.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,018,514.00	1,044,177.00		1,045,238.00		
Unassigned/Unappropriated Amount		9790	195,998.65	0.00		0.00		

2012-13 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	3,134,934.24	4,926,276.53	776,100.00	5,136,051.06	209,774.53	4.3%
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	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	203,733.00	199,197.00	110,271.24	199,197.00	0.00	0.0%
Timber Yield Tax		8022	9,268.00	6,300.00	7,860.84	6,300.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	10.00	0.00	10.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	17,990,490.00	17,880,012.00	9,786,617.48	17,773,961.00	(106,051.00)	-0.6%
Unsecured Roll Taxes		8042	415,808.00	391,662.00	383,706.18	391,662.00	0.00	0.0%
Prior Years' Taxes		8043	9,931.00	5,800.00	2,998.29	5,800.00	0.00	0.0%
Supplemental Taxes		8044	56,450.00	55,000.00	41,700.58	55,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,119,072.00	968,843.00	0.00	968,843.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	90,173.00	54,021.78	90,173.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>22,939,686.24</b>	<b>24,523,273.53</b>	<b>11,163,276.39</b>	<b>24,626,997.06</b>	<b>103,723.53</b>	<b>0.4%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(582,239.00)	(586,755.00)	0.00	(579,340.00)	7,415.00	-1.3%
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	35,833.00	37,599.00	24,010.51	36,253.00	(1,346.00)	-3.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,013,055.00)	(5,175,705.00)	(2,172,042.00)	(5,321,112.00)	(145,407.00)	2.8%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>17,380,225.24</b>	<b>18,798,412.53</b>	<b>9,015,244.90</b>	<b>18,762,798.06</b>	<b>(35,614.47)</b>	<b>-0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	6,074.00	14,065.00	13,172.20	19,246.00	5,181.00	36.8%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	64,797.00	64,797.00	0.00	54,455.00	(10,342.00)	-16.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>70,871.00</b>	<b>78,862.00</b>	<b>13,172.20</b>	<b>73,701.00</b>	<b>(5,161.00)</b>	<b>-6.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	93,242.00	93,242.00	101,558.00	8,316.00	8.9%
Lottery - Unrestricted and Instructional Materials		8560	391,490.00	421,340.00	123,246.24	434,221.00	12,881.00	3.1%
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	1,990,272.00	1,990,313.60	1,061,625.00	1,990,272.00	(41.60)	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,381,762.00</b>	<b>2,504,895.60</b>	<b>1,278,113.24</b>	<b>2,526,051.00</b>	<b>21,155.40</b>	<b>0.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	113,000.00	113,000.00	12,973.35	113,000.00	0.00	0.0%
Interest		8660	27,500.00	27,500.00	9,764.32	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	564,772.16	603,325.39	99,563.48	625,172.81	21,847.42	3.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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2012-13 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			705,272.16	743,825.39	122,301.15	765,672.81	21,847.42	2.9%
TOTAL, REVENUES			20,538,130.40	22,125,995.52	10,428,831.49	22,128,222.87	2,227.35	0.0%

2012-13 Second Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	8,778,530.00	8,782,972.00	4,844,224.45	8,797,010.00	(14,038.00)	-0.2%
Certificated Pupil Support Salaries		1200	919,923.00	939,197.00	536,389.57	939,197.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,405,752.00	1,403,633.00	809,654.82	1,403,633.00	0.00	0.0%
Other Certificated Salaries		1900	258,124.00	257,223.04	138,538.88	257,224.04	(1.00)	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>11,362,329.00</b>	<b>11,383,025.04</b>	<b>6,328,807.52</b>	<b>11,397,064.04</b>	<b>(14,039.00)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	227,385.00	223,703.00	175,123.82	223,703.00	0.00	0.0%
Classified Support Salaries		2200	579,723.00	580,916.76	334,376.15	580,916.76	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	362,042.00	359,256.00	205,102.92	359,580.00	(324.00)	-0.1%
Clerical, Technical and Office Salaries		2400	1,677,979.00	1,724,538.84	927,542.36	1,700,502.84	24,036.00	1.4%
Other Classified Salaries		2900	162,797.00	162,194.00	82,976.68	162,194.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,009,926.00</b>	<b>3,050,608.60</b>	<b>1,725,121.93</b>	<b>3,026,896.60</b>	<b>23,712.00</b>	<b>0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	974,427.00	976,135.29	516,634.21	977,293.29	(1,158.00)	-0.1%
PERS		3201-3202	444,107.00	454,579.00	245,042.92	450,185.00	4,394.00	1.0%
OASDI/Medicare/Alternative		3301-3302	349,722.00	353,213.27	197,918.18	355,215.27	(2,002.00)	-0.6%
Health and Welfare Benefits		3401-3402	1,956,755.00	1,974,877.00	1,092,645.94	1,898,922.00	75,955.00	3.8%
Unemployment Insurance		3501-3502	166,785.00	167,462.27	90,671.32	167,353.27	109.00	0.1%
Workers' Compensation		3601-3602	224,417.00	225,382.64	126,770.66	225,223.64	159.00	0.1%
OPEB, Allocated		3701-3702	324,951.00	324,951.00	196,927.58	324,951.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	26,816.00	28,031.00	17,948.58	26,137.00	1,894.00	6.8%
Other Employee Benefits		3901-3902	211,641.00	211,641.00	6,844.00	211,641.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,679,621.00</b>	<b>4,716,272.47</b>	<b>2,491,403.39</b>	<b>4,636,921.47</b>	<b>79,351.00</b>	<b>1.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	2,370.74	0.00	0.00	0.0%
Books and Other Reference Materials		4200	825.00	825.00	6,332.41	7,611.00	(6,786.00)	-822.5%
Materials and Supplies		4300	566,321.00	672,045.80	219,961.04	675,504.00	(3,458.20)	-0.5%
Noncapitalized Equipment		4400	2,646.00	2,646.00	70,523.97	8,716.00	(6,070.00)	-229.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>569,792.00</b>	<b>675,516.80</b>	<b>299,188.16</b>	<b>691,831.00</b>	<b>(16,314.20)</b>	<b>-2.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,009.00	29,009.00	17,246.54	29,099.00	(90.00)	-0.3%
Dues and Memberships		5300	14,732.00	14,732.00	14,449.20	14,732.00	0.00	0.0%
Insurance		5400-5450	227,970.00	227,970.00	209,867.00	217,970.00	10,000.00	4.4%
Operations and Housekeeping Services		5500	1,145,962.00	1,145,962.00	579,250.53	1,145,962.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	196,539.00	190,687.07	139,160.39	195,499.07	(4,812.00)	-2.5%
Transfers of Direct Costs		5710	0.00	0.00	(1,504.17)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(62.04)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	520,104.00	538,812.16	305,275.66	549,518.16	(10,706.00)	-2.0%
Communications		5900	79,060.00	85,368.00	28,771.48	85,379.00	(11.00)	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,213,376.00</b>	<b>2,232,540.23</b>	<b>1,292,454.59</b>	<b>2,238,159.23</b>	<b>(5,619.00)</b>	<b>-0.3%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,900.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>2,900.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	4,802.00	4,802.00	0.00	4,802.00	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	16,953.00	6,918.00	839.63	13,640.00	(6,722.00)	-97.2%
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	5,781.00	5,781.00	0.00	5,781.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>27,536.00</b>	<b>17,501.00</b>	<b>839.63</b>	<b>24,223.00</b>	<b>(6,722.00)</b>	<b>-38.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of indirect Costs		7310	(74,533.00)	(107,181.00)	(45,638.03)	(111,565.00)	4,384.00	-4.1%
Transfers of indirect Costs - Interfund		7350	(39,060.00)	(37,724.00)	0.00	(37,964.00)	240.00	-0.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(113,593.00)</b>	<b>(144,905.00)</b>	<b>(45,638.03)</b>	<b>(149,529.00)</b>	<b>4,624.00</b>	<b>-3.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,753,987.00</b>	<b>21,935,559.14</b>	<b>12,095,077.19</b>	<b>21,870,566.34</b>	<b>84,992.80</b>	<b>0.3%</b>

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	129,288.00	130,542.00	0.00	130,542.00	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	160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>289,288.00</b>	<b>290,542.00</b>	<b>0.00</b>	<b>290,542.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,000.00	5,000.00	0.00	5,000.00	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	25,795.26	19,332.00	0.00	19,332.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	82,448.00	82,447.00	0.00	82,447.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>113,243.26</b>	<b>106,779.00</b>	<b>0.00</b>	<b>106,779.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,897,233.00)	(2,096,467.97)	(8,780.97)	(2,087,066.97)	9,401.00	-0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(1,897,233.00)</b>	<b>(2,096,467.97)</b>	<b>(8,780.97)</b>	<b>(2,087,066.97)</b>	<b>9,401.00</b>	<b>-0.4%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(1,721,188.26)</b>	<b>(1,912,704.97)</b>	<b>(8,780.97)</b>	<b>(1,903,303.97)</b>	<b>9,401.00</b>	<b>-0.5%</b>



Description	Resource Codes	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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	582,239.00	586,755.00	0.00	579,340.00	(7,415.00)	-1.3%
2) Federal Revenue		8100-8299	1,348,753.00	1,601,279.37	393,552.52	1,614,740.51	13,461.14	0.8%
3) Other State Revenue		8300-8599	1,546,610.32	1,602,158.22	604,311.22	1,727,901.22	125,743.00	7.8%
4) Other Local Revenue		8600-8799	1,808,503.00	1,789,119.00	935,189.72	1,839,753.27	50,634.27	2.8%
5) TOTAL, REVENUES			5,286,105.32	5,579,311.59	1,933,053.46	5,761,735.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,059,851.00	2,126,828.00	1,126,068.70	2,087,920.00	38,908.00	1.8%
2) Classified Salaries		2000-2999	1,477,314.00	1,560,782.00	829,374.96	1,556,134.00	4,648.00	0.3%
3) Employee Benefits		3000-3999	1,216,593.00	1,265,820.00	672,056.29	1,251,035.00	14,785.00	1.2%
4) Books and Supplies		4000-4999	608,243.32	686,550.52	131,252.54	760,444.52	(73,894.00)	-10.8%
5) Services and Other Operating Expenditures		5000-5999	1,635,678.13	1,877,630.36	992,822.12	1,952,990.63	(75,360.27)	-4.0%
6) Capital Outlay		6000-6999	0.00	5,550.00	5,518.75	5,550.00	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	74,533.00	107,181.00	45,638.03	111,565.00	(4,384.00)	-4.1%
9) TOTAL, EXPENDITURES			7,072,212.45	7,630,341.88	3,802,731.39	7,725,639.15		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,786,107.13)	(2,051,030.29)	(1,869,677.93)	(1,963,904.15)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	160,954.00	160,954.00	0.00	160,954.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,897,233.00	2,096,467.97	8,780.97	2,087,066.97	(9,401.00)	-0.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,736,279.00	1,935,513.97	8,780.97	1,926,112.97		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(49,828.13)	(115,516.32)	(1,860,896.96)	(37,791.18)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	82,319.36	305,872.43		305,872.43	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)			82,319.36	305,872.43		305,872.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			82,319.36	305,872.43		305,872.43		
2) Ending Balance, June 30 (E + F1e)			32,491.23	190,356.11		268,081.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	32,491.23	190,356.11		268,081.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>REVENUE LIMIT SOURCES</b>								
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		
<b>Subtotal, Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>Revenue Limit Transfers</b>								
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	582,239.00	586,755.00	0.00	579,340.00	(7,415.00)	-1.3%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>582,239.00</b>	<b>586,755.00</b>	<b>0.00</b>	<b>579,340.00</b>	<b>(7,415.00)</b>	<b>-1.3%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	683,564.00	629,511.00	157,378.00	629,511.00	0.00	0.0%
Special Education Discretionary Grants		8182	37,957.00	95,289.55	0.55	104,466.55	9,177.00	9.6%
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	1,156.00	1,156.00	0.00	1,156.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	340,136.00	499,568.55	146,718.55	499,568.55	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	93,550.00	172,320.75	81,658.75	172,320.75	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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	57,138.00	64,669.00	0.00	64,669.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	135,252.00	138,764.52	7,796.67	143,048.66	4,284.14	3.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,348,753.00</b>	<b>1,601,279.37</b>	<b>393,552.52</b>	<b>1,614,740.51</b>	<b>13,461.14</b>	<b>0.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	752,548.00	752,548.00	405,613.00	752,548.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	124,640.00	124,623.00	49,849.00	149,172.00	24,549.00	19.7%
Spec. Ed. Transportation	7240	8311	120,310.00	120,310.00	64,845.00	120,310.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater:		8560	43,663.00	74,001.22	30,338.22	133,688.22	59,687.00	80.7%
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								
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	505,449.32	530,676.00	53,666.00	572,183.00	41,507.00	7.8%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,546,610.32</b>	<b>1,602,158.22</b>	<b>604,311.22</b>	<b>1,727,901.22</b>	<b>125,743.00</b>	<b>7.8%</b>
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	10,000.00	27,984.00	437.84	78,618.27	50,634.27	180.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in		8781-8783	0.00	40,000.00	40,000.00	40,000.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,798,503.00	1,721,135.00	894,751.88	1,721,135.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,808,503.00</b>	<b>1,789,119.00</b>	<b>935,189.72</b>	<b>1,839,753.27</b>	<b>50,634.27</b>	<b>2.8%</b>
<b>TOTAL, REVENUES</b>			<b>5,286,105.32</b>	<b>5,579,311.59</b>	<b>1,933,053.46</b>	<b>5,761,735.00</b>	<b>182,423.41</b>	<b>3.3%</b>

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,552,960.00	1,591,159.00	868,185.91	1,617,962.00	(26,803.00)	-1.7%
Certificated Pupil Support Salaries		1200	263,588.00	292,194.00	115,020.25	218,015.00	74,179.00	25.4%
Certificated Supervisors' and Administrators' Salaries		1300	168,074.00	156,895.00	92,034.30	165,367.00	(8,472.00)	-5.4%
Other Certificated Salaries		1900	75,229.00	86,580.00	50,828.24	86,576.00	4.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,059,851.00</b>	<b>2,126,828.00</b>	<b>1,126,068.70</b>	<b>2,087,920.00</b>	<b>38,908.00</b>	<b>1.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	915,154.00	1,004,525.00	521,168.94	999,677.00	4,648.00	0.5%
Classified Support Salaries		2200	378,505.00	380,286.00	219,734.56	380,286.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	87,765.00	87,765.00	51,196.46	87,765.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,634.00	62,634.00	33,680.64	62,634.00	0.00	0.0%
Other Classified Salaries		2900	33,256.00	25,572.00	3,594.36	25,572.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,477,314.00</b>	<b>1,560,782.00</b>	<b>829,374.96</b>	<b>1,556,134.00</b>	<b>4,648.00</b>	<b>0.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	173,656.00	174,038.00	92,769.53	170,801.00	3,237.00	1.9%
PERS		3201-3202	244,752.00	259,577.00	139,468.44	258,514.00	1,063.00	0.4%
OASDI/Medicare/Alternative		3301-3302	134,433.00	145,854.00	69,729.19	145,397.00	457.00	0.3%
Health and Welfare Benefits		3401-3402	561,500.00	579,766.00	312,874.50	570,131.00	9,635.00	1.7%
Unemployment Insurance		3501-3502	38,545.00	40,185.00	21,246.43	39,781.00	404.00	1.0%
Workers' Compensation		3601-3602	55,532.00	57,695.00	30,381.05	57,118.00	577.00	1.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	8,175.00	8,705.00	5,587.15	9,293.00	(588.00)	-6.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,216,593.00</b>	<b>1,265,820.00</b>	<b>672,056.29</b>	<b>1,251,035.00</b>	<b>14,785.00</b>	<b>1.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	43,663.00	74,179.22	10,683.03	74,179.22	0.00	0.0%
Books and Other Reference Materials		4200	0.00	134.00	285.37	521.00	(387.00)	-288.8%
Materials and Supplies		4300	564,580.32	606,190.30	105,156.65	679,697.30	(73,507.00)	-12.1%
Noncapitalized Equipment		4400	0.00	6,047.00	15,127.49	6,047.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>608,243.32</b>	<b>686,550.52</b>	<b>131,252.54</b>	<b>760,444.52</b>	<b>(73,894.00)</b>	<b>-10.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,336.00	22,728.16	21,307.96	31,265.16	(8,537.00)	-37.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	4,800.00	4,800.00	0.00	4,800.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	172,051.13	202,724.13	111,649.68	204,090.13	(1,366.00)	-0.7%
Transfers of Direct Costs		5710	0.00	0.00	1,504.17	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,449,861.00	1,644,723.07	856,462.19	1,710,180.34	(65,457.27)	-4.0%
Communications		5900	2,630.00	2,655.00	1,898.12	2,655.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,635,678.13</b>	<b>1,877,630.36</b>	<b>992,822.12</b>	<b>1,952,990.63</b>	<b>(75,360.27)</b>	<b>-4.0%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	5,550.00	5,518.75	5,550.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>5,550.00</b>	<b>5,518.75</b>	<b>5,550.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	74,533.00	107,181.00	45,638.03	111,565.00	(4,384.00)	-4.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>74,533.00</b>	<b>107,181.00</b>	<b>45,638.03</b>	<b>111,565.00</b>	<b>(4,384.00)</b>	<b>-4.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,072,212.45</b>	<b>7,630,341.88</b>	<b>3,802,731.39</b>	<b>7,725,639.15</b>	<b>(95,297.27)</b>	<b>-1.2%</b>



Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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	141,203.00	141,203.00	0.00	141,203.00	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	19,751.00	19,751.00	0.00	19,751.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			160,954.00	160,954.00	0.00	160,954.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,897,233.00	2,096,467.97	8,780.97	2,087,066.97	(9,401.00)	-0.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			1,897,233.00	2,096,467.97	8,780.97	2,087,066.97	(9,401.00)	-0.4%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			1,736,279.00	1,935,513.97	8,780.97	1,926,112.97	9,401.00	-0.5%

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)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	17,962,464.24	19,385,167.53	9,015,244.90	19,342,138.06	(43,029.47)	-0.2%
2) Federal Revenue		8100-8299	1,419,624.00	1,680,141.37	406,724.72	1,688,441.51	8,300.14	0.5%
3) Other State Revenue		8300-8599	3,928,372.32	4,107,053.82	1,882,424.46	4,253,952.22	146,898.40	3.6%
4) Other Local Revenue		8600-8799	2,513,775.16	2,532,944.39	1,057,490.87	2,605,426.08	72,481.69	2.9%
5) TOTAL, REVENUES			25,824,235.72	27,705,307.11	12,361,884.95	27,889,957.87		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	13,422,180.00	13,509,853.04	7,454,876.22	13,484,984.04	24,869.00	0.2%
2) Classified Salaries		2000-2999	4,487,240.00	4,611,390.60	2,554,496.89	4,583,030.80	28,360.00	0.6%
3) Employee Benefits		3000-3999	5,896,214.00	5,982,092.47	3,163,459.88	5,887,956.47	94,136.00	1.6%
4) Books and Supplies		4000-4999	1,178,035.32	1,362,067.32	430,440.70	1,452,275.52	(90,208.20)	-6.6%
5) Services and Other Operating Expenditures		5000-5999	3,849,054.13	4,110,170.59	2,285,276.71	4,191,149.86	(80,979.27)	-2.0%
6) Capital Outlay		6000-6999	5,000.00	10,550.00	8,418.75	10,550.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	27,536.00	17,501.00	839.63	24,223.00	(6,722.00)	-38.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(39,060.00)	(37,724.00)	0.00	(37,964.00)	240.00	-0.6%
9) TOTAL, EXPENDITURES			28,826,199.45	29,565,901.02	15,897,808.58	29,596,205.49		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(3,001,963.73)	(1,860,593.91)	(3,535,923.63)	(1,706,247.62)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	289,288.00	290,542.00	0.00	290,542.00	0.00	0.0%
b) Transfers Out		7600-7629	274,197.26	267,733.00	0.00	267,733.00	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			15,090.74	22,809.00	0.00	22,809.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,986,872.99)	(1,837,784.91)	(3,535,923.63)	(1,683,438.62)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,394,065.63	6,833,721.97		6,833,721.97	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,394,065.63	6,833,721.97		6,833,721.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,394,065.63	6,833,721.97		6,833,721.97		
2) Ending Balance, June 30 (E + F1e)			2,407,192.64	4,995,937.06		5,150,283.35		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	190,000.00	0.00		0.00		
All Others		9719	77,643.01	77,643.01		77,643.01		
b) Restricted		9740	32,491.23	190,356.11		268,081.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	882,545.75	3,673,760.94		3,749,321.09		
Nevada County Sp Ed Services	0000	9780	1,129.00					
Accrued Vacation	0000	9780	105,240.98					
Forest Reserve	0000	9780	9,169.25					
Mandate Cost - 0600	0000	9780	199,737.10					
Star Testing - 0850	0000	9780	9,412.45					
Energy Grant - 0890	0000	9780	10,104.14					
Verizon Tower - 0890	0000	9780	38,578.87					
Medi-Cal Administrative Act - 0910	0000	9780	108,413.41					
Facility Use Billing - 0998	0000	9780	242,210.92					
Cal-SAFE - 1951	0000	9780	28,337.17					
School/Library Block Grant - 1987	0000	9780	130,212.46					
Nevada County Sp Ed Services	0000	9780		1,023.00				
Accrued Vacation	0000	9780		102,433.90				
Forest Reserve	0000	9780		9,169.25				
Prior Year Carryover Sweep	0000	9780		1,032,884.32				
Future Decline	0000	9780		1,808,283.13				
Mandate Cost - 0600	0000	9780		311,201.48				
Safety Credit - 0640	0000	9780		7,291.00				
Star Testing - 0850	0000	9780		8,094.17				
Verizon Tower - 0905	0000	9780		38,578.87				
Medi-Cal Administrative Act - 0910	0000	9780		109,460.57				
Facility Use Billing - 0998	0000	9780		237,273.85				
PAR - 1972	0000	9780		8,067.40				
Nevada County Sp Ed Services	0000	9780				1,129.00		
Accrued Vacation	0000	9780				102,433.90		
Forest Reserve	0000	9780				9,169.25		
Prior Year Carryover Sweep	0000	9780				1,032,884.32		
Future Decline	0000	9780				1,885,763.28		
Mandate Cost - 0600	0000	9780				319,517.48		

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)
Safety Credit - 0640	0000	9780				7,291.00		
Star Testing - 0850	0000	9780				8,094.17		
Verizon Tower - 0905	0000	9780				38,578.87		
Medi-Cal Administrative Act - 0910	0000	9780				99,118.57		
Facility Use Billing - 0998	0000	9780				237,273.85		
PAR - 1972	0000	9780				8,067.40		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,018,514.00	1,044,177.00		1,045,238.00		
Unassigned/Unappropriated Amount		9790	195,998.65	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)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	3,134,934.24	4,926,276.53	776,100.00	5,136,051.06	209,774.53	4.3%
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	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	203,733.00	199,197.00	110,271.24	199,197.00	0.00	0.0%
Timber Yield Tax		8022	9,268.00	6,300.00	7,860.84	6,300.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	10.00	0.00	10.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	17,990,490.00	17,880,012.00	9,786,617.48	17,773,961.00	(106,051.00)	-0.6%
Unsecured Roll Taxes		8042	415,808.00	391,662.00	383,706.18	391,662.00	0.00	0.0%
Prior Years' Taxes		8043	9,931.00	5,800.00	2,998.29	5,800.00	0.00	0.0%
Supplemental Taxes		8044	56,450.00	55,000.00	41,700.58	55,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	1,119,072.00	968,843.00	0.00	968,843.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	90,173.00	54,021.78	90,173.00	0.00	0.0%
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, Revenue Limit Sources</b>			<b>22,939,686.24</b>	<b>24,523,273.53</b>	<b>11,163,276.39</b>	<b>24,626,997.06</b>	<b>103,723.53</b>	<b>0.4%</b>
<b>Revenue Limit Transfers</b>								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(582,239.00)	(586,755.00)	0.00	(579,340.00)	7,415.00	-1.3%
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	582,239.00	586,755.00	0.00	579,340.00	(7,415.00)	-1.3%
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	35,833.00	37,599.00	24,010.51	36,253.00	(1,346.00)	-3.6%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,013,055.00)	(5,175,705.00)	(2,172,042.00)	(5,321,112.00)	(145,407.00)	2.8%
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%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>17,962,464.24</b>	<b>19,385,167.53</b>	<b>9,015,244.90</b>	<b>19,342,138.06</b>	<b>(43,029.47)</b>	<b>-0.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	683,564.00	629,511.00	157,378.00	629,511.00	0.00	0.0%
Special Education Discretionary Grants		8182	37,957.00	95,289.55	0.55	104,466.55	9,177.00	9.6%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	6,074.00	14,065.00	13,172.20	19,246.00	5,181.00	36.8%
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	1,156.00	1,156.00	0.00	1,156.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	340,136.00	499,568.55	146,718.55	499,568.55	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	93,550.00	172,320.75	81,658.75	172,320.75	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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	57,138.00	64,669.00	0.00	64,669.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	200,049.00	203,561.52	7,796.67	197,503.66	(6,057.86)	-3.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,419,624.00</b>	<b>1,680,141.37</b>	<b>406,724.72</b>	<b>1,688,441.51</b>	<b>8,300.14</b>	<b>0.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	752,548.00	752,548.00	405,613.00	752,548.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	124,640.00	124,623.00	49,849.00	149,172.00	24,549.00	19.7%
Spec. Ed. Transportation	7240	8311	120,310.00	120,310.00	64,845.00	120,310.00	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	93,242.00	93,242.00	101,558.00	8,316.00	8.9%
Lottery - Unrestricted and Instructional Materi:		8560	435,153.00	495,341.22	153,584.46	567,909.22	72,568.00	14.7%
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								
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,495,721.32	2,520,989.60	1,115,291.00	2,562,455.00	41,465.40	1.6%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,928,372.32</b>	<b>4,107,053.82</b>	<b>1,882,424.46</b>	<b>4,253,952.22</b>	<b>146,898.40</b>	<b>3.6%</b>
<b>OTHER LOCAL REVENUE</b>								
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	113,000.00	113,000.00	12,973.35	113,000.00	0.00	0.0%
Interest		8660	27,500.00	27,500.00	9,764.32	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	574,772.16	631,309.39	100,001.32	703,791.08	72,481.69	11.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	40,000.00	40,000.00	40,000.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,798,503.00	1,721,135.00	894,751.88	1,721,135.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,513,775.16</b>	<b>2,532,944.39</b>	<b>1,057,490.87</b>	<b>2,605,426.08</b>	<b>72,481.69</b>	<b>2.9%</b>
<b>TOTAL, REVENUES</b>			<b>25,824,235.72</b>	<b>27,705,307.11</b>	<b>12,361,884.95</b>	<b>27,889,957.87</b>	<b>184,650.76</b>	<b>0.7%</b>



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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	10,331,490.00	10,374,131.00	5,712,410.36	10,414,972.00	(40,841.00)	-0.4%
Certificated Pupil Support Salaries		1200	1,183,511.00	1,231,391.00	651,409.82	1,157,212.00	74,179.00	6.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,573,826.00	1,560,528.00	901,688.92	1,569,000.00	(8,472.00)	-0.5%
Other Certificated Salaries		1900	333,353.00	343,803.04	189,367.12	343,800.04	3.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>13,422,180.00</b>	<b>13,509,853.04</b>	<b>7,454,876.22</b>	<b>13,484,984.04</b>	<b>24,869.00</b>	<b>0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,142,539.00	1,228,228.00	696,292.76	1,223,580.00	4,648.00	0.4%
Classified Support Salaries		2200	958,228.00	961,202.76	554,110.71	961,202.76	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	449,807.00	447,021.00	256,299.38	447,345.00	(324.00)	-0.1%
Clerical, Technical and Office Salaries		2400	1,740,613.00	1,787,172.84	961,223.00	1,763,136.84	24,036.00	1.3%
Other Classified Salaries		2900	196,053.00	187,766.00	86,571.04	187,766.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,487,240.00</b>	<b>4,611,390.60</b>	<b>2,554,496.89</b>	<b>4,583,030.60</b>	<b>28,360.00</b>	<b>0.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,148,083.00	1,150,173.29	609,403.74	1,148,094.29	2,079.00	0.2%
PERS		3201-3202	688,859.00	714,156.00	384,511.36	708,699.00	5,457.00	0.8%
OASDI/Medicare/Alternative		3301-3302	484,155.00	499,067.27	267,647.37	500,612.27	(1,545.00)	-0.3%
Health and Welfare Benefits		3401-3402	2,518,255.00	2,554,643.00	1,405,520.44	2,469,053.00	85,590.00	3.4%
Unemployment Insurance		3501-3502	205,330.00	207,647.27	111,917.75	207,134.27	513.00	0.2%
Workers' Compensation		3601-3602	279,949.00	283,077.64	157,151.71	282,341.64	736.00	0.3%
OPEB, Allocated		3701-3702	324,951.00	324,951.00	196,927.58	324,951.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	34,991.00	36,736.00	23,535.73	35,430.00	1,306.00	3.6%
Other Employee Benefits		3901-3902	211,641.00	211,641.00	6,844.00	211,641.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,896,214.00</b>	<b>5,982,092.47</b>	<b>3,163,459.68</b>	<b>5,887,956.47</b>	<b>94,136.00</b>	<b>1.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	43,663.00	74,179.22	13,053.77	74,179.22	0.00	0.0%
Books and Other Reference Materials		4200	825.00	959.00	6,617.78	8,132.00	(7,173.00)	-748.0%
Materials and Supplies		4300	1,130,901.32	1,278,236.10	325,117.69	1,355,201.30	(76,965.20)	-6.0%
Noncapitalized Equipment		4400	2,646.00	8,693.00	85,651.46	14,763.00	(6,070.00)	-69.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,178,035.32</b>	<b>1,362,067.32</b>	<b>430,440.70</b>	<b>1,452,275.52</b>	<b>(90,208.20)</b>	<b>-6.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,345.00	51,737.16	38,554.50	60,364.16	(8,627.00)	-16.7%
Dues and Memberships		5300	14,732.00	14,732.00	14,449.20	14,732.00	0.00	0.0%
Insurance		5400-5450	232,770.00	232,770.00	209,867.00	222,770.00	10,000.00	4.3%
Operations and Housekeeping Services		5500	1,145,962.00	1,145,962.00	579,250.53	1,145,962.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	368,590.13	393,411.20	250,810.07	399,589.20	(6,178.00)	-1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(62.04)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,969,965.00	2,183,535.23	1,161,737.85	2,259,698.50	(76,163.27)	-3.5%
Communications		5900	81,690.00	88,023.00	30,669.60	88,034.00	(11.00)	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,849,054.13</b>	<b>4,110,170.59</b>	<b>2,285,276.71</b>	<b>4,191,149.86</b>	<b>(80,979.27)</b>	<b>-2.0%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	2,900.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	5,550.00	5,518.75	5,550.00	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,000.00</b>	<b>10,550.00</b>	<b>8,418.75</b>	<b>10,550.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	4,802.00	4,802.00	0.00	4,802.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	16,953.00	6,918.00	839.63	13,640.00	(6,722.00)	-97.2%
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	5,781.00	5,781.00	0.00	5,781.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>27,536.00</b>	<b>17,501.00</b>	<b>839.63</b>	<b>24,223.00</b>	<b>(6,722.00)</b>	<b>-38.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(39,060.00)	(37,724.00)	0.00	(37,964.00)	240.00	-0.6%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(39,060.00)</b>	<b>(37,724.00)</b>	<b>0.00</b>	<b>(37,964.00)</b>	<b>240.00</b>	<b>-0.6%</b>
<b>TOTAL, EXPENDITURES</b>			<b>28,826,199.45</b>	<b>29,565,901.02</b>	<b>15,897,808.58</b>	<b>29,596,205.49</b>	<b>(30,304.47)</b>	<b>-0.1%</b>

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	129,288.00	130,542.00	0.00	130,542.00	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	160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			289,288.00	290,542.00	0.00	290,542.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,000.00	5,000.00	0.00	5,000.00	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	141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
To: Cafeteria Fund		7616	25,795.26	19,332.00	0.00	19,332.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	102,199.00	102,198.00	0.00	102,198.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			274,197.26	267,733.00	0.00	267,733.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources 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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			15,090.74	22,809.00	0.00	22,809.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
5640	Medi-Cal Billing Option	19,426.49
6300	Lottery: Instructional Materials	194,163.81
6500	Special Education	20,322.90
7810	Other Restricted State	32,660.00
9010	Other Restricted Local	1,508.05
Total, Restricted Balance		<u>268,081.25</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	789,419.00	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	42,750.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			832,169.00	0.00	0.00	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	380,931.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	76,000.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,569.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	130,944.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	206,526.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	10,000.00	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			809,970.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			22,199.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		7630-7659	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			22,199.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	20.19		20.19	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	20.19		20.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	20.19		20.19		
2) Ending Balance, June 30 (E + F1e)			22,199.00	20.19		20.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,199.00	20.19		20.19		
Charter School Reserve	0000	9780	22,199.00					
Charter School Reserve	0000	9780		20.19				
Charter School Reserve	0000	9780				20.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
Charter Schools General Purpose Entitlement - State Aid		8015	789,419.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>789,419.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	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	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)	8010	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 Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Fees and Contracts</b>								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	42,750.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Transfers of Apportionments</b>								
<b>Special Education SELPA Transfers</b>								
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%
<b>Other Transfers of Apportionments</b>								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>42,750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>832,169.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	335,917.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	40,000.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	5,014.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>380,931.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,000.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>76,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,714.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	653.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	495.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	707.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,569.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	130,944.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>130,944.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	129,290.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,000.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,236.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>206,526.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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	10,000.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>10,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>809,970.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	62,614.00	67,907.00	0.00	67,907.00	0.00	0.0%
3) Other State Revenue		8300-8599	328,987.00	328,867.00	228,202.00	331,757.00	2,890.00	0.9%
4) Other Local Revenue		8600-8799	50,612.00	50,612.00	6,747.57	50,612.00	0.00	0.0%
5) TOTAL, REVENUES			442,093.00	447,386.00	234,949.57	450,276.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	178,885.00	175,578.00	83,279.29	175,578.00	0.00	0.0%
2) Classified Salaries		2000-2999	43,791.00	41,071.00	19,410.50	42,170.00	(1,099.00)	-2.7%
3) Employee Benefits		3000-3999	54,976.00	46,152.00	22,558.93	46,335.00	(183.00)	-0.4%
4) Books and Supplies		4000-4999	8,007.00	13,807.00	8,293.32	16,719.00	(2,912.00)	-21.1%
5) Services and Other Operating Expenditures		5000-5999	35,853.00	36,494.00	14,450.82	36,494.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,663.00	10,688.00	0.00	10,908.00	(240.00)	-2.2%
9) TOTAL, EXPENDITURES			333,175.00	323,770.00	147,992.86	328,204.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			108,918.00	123,616.00	86,956.71	122,072.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	160,796.00	160,796.00	0.00	160,796.00	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			(160,796.00)	(160,796.00)	0.00	(160,796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(51,878.00)	(37,180.00)	86,956.71	(38,724.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	134,534.55	195,371.38		195,371.38	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,534.55	195,371.38		195,371.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,534.55	195,371.38		195,371.38		
2) Ending Balance, June 30 (E + F1e)			82,656.55	158,191.38		156,647.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		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	82,656.55	158,191.38		156,647.38		
Adult Education Program	0000	9780	82,656.55					
Adult Education Program	0000	9780		158,191.38				
Adult Education Program	0000	9780				156,647.38		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	62,814.00	67,907.00	0.00	67,907.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>62,814.00</b>	<b>67,907.00</b>	<b>0.00</b>	<b>67,907.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	11,974.00	11,974.00	7,902.00	3,714.00	(8,260.00)	-69.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	316,893.00	316,893.00	220,300.00	328,043.00	11,150.00	3.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>328,867.00</b>	<b>328,867.00</b>	<b>228,202.00</b>	<b>331,757.00</b>	<b>2,890.00</b>	<b>0.9%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	571.57	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	49,112.00	49,112.00	6,176.00	49,112.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>50,612.00</b>	<b>50,612.00</b>	<b>6,747.57</b>	<b>50,612.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>442,093.00</b>	<b>447,386.00</b>	<b>234,949.57</b>	<b>450,276.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	118,244.00	114,937.00	48,700.50	114,937.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	56,840.00	56,840.00	33,156.55	56,840.00	0.00	0.0%
Other Certificated Salaries		1900	3,801.00	3,801.00	1,422.24	3,801.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>178,885.00</b>	<b>175,578.00</b>	<b>83,279.29</b>	<b>175,578.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	6,911.00	6,911.00	2,536.84	6,911.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	22,626.00	21,545.00	12,489.14	22,644.00	(1,099.00)	-5.1%
Other Classified Salaries		2900	14,254.00	12,615.00	4,364.52	12,615.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>43,791.00</b>	<b>41,071.00</b>	<b>19,410.50</b>	<b>42,170.00</b>	<b>(1,099.00)</b>	<b>-2.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	14,759.00	14,475.00	6,856.35	14,475.00	0.00	0.0%
PERS		3201-3202	4,167.00	3,965.00	1,667.28	3,246.00	717.00	18.1%
OASDI/Medicare/Alternative		3301-3302	5,122.00	4,865.00	2,632.62	5,774.00	(909.00)	-18.7%
Health and Welfare Benefits		3401-3402	24,823.00	16,857.00	8,559.47	16,857.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,450.00	2,385.00	1,129.60	2,396.00	(13.00)	-0.5%
Workers' Compensation		3601-3602	3,493.00	3,402.00	1,612.31	3,420.00	(18.00)	-0.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	162.00	203.00	102.10	163.00	40.00	19.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>54,976.00</b>	<b>46,152.00</b>	<b>22,558.93</b>	<b>46,335.00</b>	<b>(183.00)</b>	<b>-0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,847.00	4,966.00	(530.72)	4,966.00	0.00	0.0%
Materials and Supplies		4300	4,160.00	8,065.00	8,048.42	10,977.00	(2,912.00)	-36.1%
Noncapitalized Equipment		4400	0.00	776.00	775.62	776.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,007.00</b>	<b>13,807.00</b>	<b>8,293.32</b>	<b>16,719.00</b>	<b>(2,912.00)</b>	<b>-21.1%</b>



Description	Resource Codes	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,420.00	1,420.00	779.46	1,420.00	0.00	0.0%
Dues and Memberships		5300	85.00	209.00	124.00	209.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,754.00	11,754.00	5,405.92	11,754.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,020.00	8,381.00	2,742.35	8,381.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,538.00	12,630.00	4,823.89	12,630.00	0.00	0.0%
Communications		5900	2,038.00	2,100.00	575.20	2,100.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>35,853.00</b>	<b>36,494.00</b>	<b>14,450.82</b>	<b>38,494.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	11,663.00	10,668.00	0.00	10,908.00	(240.00)	-2.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>11,663.00</b>	<b>10,668.00</b>	<b>0.00</b>	<b>10,908.00</b>	<b>(240.00)</b>	<b>-2.2%</b>
<b>TOTAL, EXPENDITURES</b>			<b>333,175.00</b>	<b>323,770.00</b>	<b>147,992.86</b>	<b>328,204.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	160,796.00	160,796.00	0.00	160,796.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>160,796.00</b>	<b>160,796.00</b>	<b>0.00</b>	<b>160,796.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7689	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(160,796.00)</b>	<b>(160,796.00)</b>	<b>0.00</b>	<b>(160,796.00)</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	333,420.00	333,420.00	117,349.15	333,420.00	0.00	0.0%
3) Other State Revenue		8300-8599	28,450.00	28,450.00	9,587.30	28,450.00	0.00	0.0%
4) Other Local Revenue		8600-8799	258,495.00	258,495.00	125,075.86	258,495.00	0.00	0.0%
5) TOTAL, REVENUES			620,365.00	620,365.00	252,012.31	620,365.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	273,759.00	273,070.00	136,441.52	273,070.00	0.00	0.0%
3) Employee Benefits		3000-3999	108,316.00	100,092.00	51,266.57	100,092.00	0.00	0.0%
4) Books and Supplies		4000-4999	219,220.00	219,220.00	115,012.25	219,220.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,032.00	14,253.00	9,469.39	14,253.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	27,397.00	27,056.00	0.00	27,056.00	0.00	0.0%
9) TOTAL, EXPENDITURES			642,724.00	633,691.00	312,189.73	633,691.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(22,359.00)	(13,326.00)	(60,177.42)	(13,326.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	25,795.26	19,332.00	0.00	19,332.00	0.00	0.0%
b) Transfers Out		7600-7629	6,006.00	6,006.00	0.00	6,006.00	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			19,789.26	13,326.00	0.00	13,326.00		

2012-13 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,589.74)	0.00	(60,177.42)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,593.92	11,764.92		11,764.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,593.92	11,764.92		11,764.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,593.92	11,764.92		11,764.92		
2) Ending Balance, June 30 (E + F1e)			5,024.18	11,764.92		11,764.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	1,200.00	1,200.00		1,200.00		
Stores								
		9712	3,824.18	4,242.73		4,242.73		
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	6,322.19		6,322.19		
	0600	9780		6,322.19				
	0000	9780				6,322.19		
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)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	333,420.00	333,420.00	117,349.15	333,420.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>333,420.00</b>	<b>333,420.00</b>	<b>117,349.15</b>	<b>333,420.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	28,450.00	28,450.00	9,587.30	28,450.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>28,450.00</b>	<b>28,450.00</b>	<b>9,587.30</b>	<b>28,450.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	242,745.00	242,745.00	120,414.27	242,745.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	450.00	450.00	137.28	450.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	15,300.00	15,300.00	4,524.31	15,300.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>258,495.00</b>	<b>258,495.00</b>	<b>125,075.86</b>	<b>258,495.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>620,385.00</b>	<b>620,365.00</b>	<b>252,012.31</b>	<b>620,365.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	168,019.00	167,330.00	82,115.90	167,330.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	105,740.00	105,740.00	54,325.62	105,740.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>273,759.00</b>	<b>273,070.00</b>	<b>136,441.52</b>	<b>273,070.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	30,357.00	30,184.00	14,662.48	30,184.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,943.00	20,889.00	8,632.63	20,889.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	49,117.00	41,150.00	24,003.90	41,150.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,011.00	3,003.00	1,500.83	3,003.00	0.00	0.0%
Workers' Compensation		3601-3602	4,298.00	4,286.00	2,142.16	4,286.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	590.00	580.00	324.57	580.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>108,318.00</b>	<b>100,092.00</b>	<b>51,266.57</b>	<b>100,092.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,220.00	23,220.00	12,857.08	23,220.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	196,000.00	196,000.00	102,155.17	196,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>219,220.00</b>	<b>219,220.00</b>	<b>115,012.25</b>	<b>219,220.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	68.27	300.00	0.00	0.0%
Dues and Memberships		5300	50.00	50.00	0.00	50.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,983.00	8,983.00	5,239.99	8,983.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	1,232.81	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	62.04	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,519.00	3,740.00	2,866.28	3,740.00	0.00	0.0%
Communications		5900	180.00	180.00	0.00	180.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,032.00</b>	<b>14,253.00</b>	<b>9,469.39</b>	<b>14,253.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	27,397.00	27,056.00	0.00	27,056.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>27,397.00</b>	<b>27,056.00</b>	<b>0.00</b>	<b>27,056.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>642,724.00</b>	<b>633,691.00</b>	<b>312,189.73</b>	<b>633,691.00</b>		





2012-13 Second Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8918	25,795.26	19,332.00	0.00	19,332.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>25,795.26</b>	<b>19,332.00</b>	<b>0.00</b>	<b>19,332.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	6,006.00	6,006.00	0.00	6,006.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>6,006.00</b>	<b>6,006.00</b>	<b>0.00</b>	<b>6,006.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>19,789.26</b>	<b>13,326.00</b>	<b>0.00</b>	<b>13,326.00</b>		

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

2012-13 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	1,013.86	1,500.00	0.00	0.0%
5) TOTAL REVENUES			142,703.00	142,703.00	1,013.86	142,703.00		
<b>B. EXPENDITURES</b>								
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	2,956.00	2,955.44	2,956.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	482,899.00	316,171.00	52,361.78	273,036.00	43,135.00	13.6%
6) Capital Outlay		6000-6999	0.00	220,231.00	228,614.09	263,366.00	(43,135.00)	-19.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			482,899.00	539,356.00	283,931.31	539,356.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(340,196.00)	(396,655.00)	(282,917.45)	(396,655.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	141,203.00	141,203.00	0.00	141,203.00	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			141,203.00	141,203.00	0.00	141,203.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(198,993.00)	(255,452.00)	(282,917.45)	(255,452.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	360,433.95	416,769.08		416,769.08	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)			360,433.95	416,769.08		416,769.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			360,433.95	416,769.08		416,769.08		
2) Ending Balance, June 30 (E + F1e)			161,440.95	161,317.08		161,317.08		
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	53,217.16		64,576.16		
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	161,440.95	108,099.92		96,740.92		
Deferred Maintenance	0000	9780	161,440.95					
Deferred Maintenance	0000	9780		108,099.92				
Deferred Maintenance	0000	9780				96,740.92		
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)
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	1,013.86	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,500.00	1,500.00	1,013.86	1,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			142,703.00	142,703.00	1,013.86	142,703.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,956.00	2,955.44	2,958.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>2,956.00</b>	<b>2,955.44</b>	<b>2,958.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	141,203.00	143,641.00	15,610.53	100,508.00	43,135.00	30.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	341,698.00	172,530.00	36,751.25	172,530.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>482,899.00</b>	<b>316,171.00</b>	<b>52,361.78</b>	<b>273,038.00</b>	<b>43,135.00</b>	<b>13.6%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	31,776.00	(31,776.00)	New
Buildings and Improvements of Buildings		6200	0.00	220,231.00	228,614.09	231,590.00	(11,359.00)	-5.2%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>220,231.00</b>	<b>228,614.09</b>	<b>263,366.00</b>	<b>(43,135.00)</b>	<b>-19.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>482,899.00</b>	<b>539,358.00</b>	<b>283,931.31</b>	<b>539,358.00</b>		

2012-13 Second Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	141,203.00	141,203.00	0.00	141,203.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>141,203.00</b>	<b>141,203.00</b>	<b>0.00</b>	<b>141,203.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>141,203.00</b>	<b>141,203.00</b>	<b>0.00</b>	<b>141,203.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
8150	Ongoing & Major Maintenance Account (RMA: Education Cor	64,576.16
Total, Restricted Balance		<u>64,576.16</u>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	3,305.00	26,920.00	25,618.58	26,920.00	0.00	0.0%
5) TOTAL, REVENUES			3,305.00	26,920.00	25,618.58	26,920.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,305.00	26,920.00	25,618.58	26,920.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			3,305.00	26,920.00	25,618.58	26,920.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	581,982.64	582,071.68		582,071.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			581,982.64	582,071.68		582,071.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			581,982.64	582,071.68		582,071.68		
2) Ending Balance, June 30 (E + F1e)			585,287.64	608,991.68		608,991.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	585,287.64	608,991.68		608,991.68		
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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,305.00	26,920.00	25,618.58	26,920.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,305.00</b>	<b>26,920.00</b>	<b>25,618.58</b>	<b>26,920.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,305.00</b>	<b>26,920.00</b>	<b>25,618.58</b>	<b>26,920.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	4,370.00	4,370.00	2,608.46	4,370.00	0.00	0.0%
5) TOTAL REVENUES			4,370.00	4,370.00	2,608.46	4,370.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,370.00	4,370.00	2,608.46	4,370.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers in		8900-8929	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
b) Transfers Out		7600-7629	129,288.00	130,542.00	0.00	130,542.00	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			(20,288.00)	(21,542.00)	0.00	(21,542.00)		

2012-13 Second Interim  
Special Reserve Fund for Postemployment Benefits  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(15,918.00)	(17,172.00)	2,608.46	(17,172.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	713,192.42	743,271.07		743,271.07	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			713,192.42	743,271.07		743,271.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			713,192.42	743,271.07		743,271.07		
2) Ending Balance, June 30 (E + F1e)			697,274.42	726,099.07		726,099.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	697,274.42	726,099.07		726,099.07		
CSEA Retirement Health Benefits	0000	9780	697,274.42					
CSEA Retirement Health Benefits	0000	9780		726,099.07				
CSEA Retirement Health Benefits	0000	9780				726,099.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2012-13 Second Interim  
Special Reserve Fund for Postemployment Benefits  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	4,370.00	4,370.00	2,608.46	4,370.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,370.00</b>	<b>4,370.00</b>	<b>2,608.46</b>	<b>4,370.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>4,370.00</b>	<b>4,370.00</b>	<b>2,608.46</b>	<b>4,370.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>109,000.00</b>	<b>109,000.00</b>	<b>0.00</b>	<b>109,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	129,288.00	130,542.00	0.00	130,542.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>129,288.00</b>	<b>130,542.00</b>	<b>0.00</b>	<b>130,542.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(20,288.00)</b>	<b>(21,542.00)</b>	<b>0.00</b>	<b>(21,542.00)</b>		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	250.00	250.00	110.25	250.00	0.00	0.0%
5) TOTAL REVENUES			250.00	250.00	110.25	250.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			250.00	250.00	110.25	250.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8800-8929	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			250.00	250.00	110.25	250.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,579.00	32,559.86		32,559.86	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)			32,579.00	32,559.86		32,559.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,579.00	32,559.86		32,559.86		
2) Ending Balance, June 30 (E + F1e)			32,829.00	32,809.86		32,809.86		
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) Legally Restricted Balance			10,748.33	10,748.33		10,748.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments			0.00	0.00		0.00		
d) Assigned								
Other Assignments			22,080.67	22,061.53		22,061.53		
Nevada Union Modernization Project	0000	9780	1,280.87					
BR - Aquatic Center	0000	9780	12,364.35					
BR - Auditorium	0000	9780	8,435.45					
Nevada Union Modernization Project	0000	9780		1,259.81				
BR - Aquatic Center	0000	9780		12,364.35				
BR - Auditorium	0000	9780		8,437.37				
Nevada Union Modernization Project	0000	9780				1,259.81		
BR - Aquatic Center	0000	9780				12,364.35		
BR - Auditorium	0000	9780				8,437.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2012-13 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	110.25	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>250.00</b>	<b>250.00</b>	<b>110.25</b>	<b>250.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>250.00</b>	<b>250.00</b>	<b>110.25</b>	<b>250.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

2012-13 Second Interim  
Building Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8981	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	10,748.33
Total, Restricted Balance		<u>10,748.33</u>

2012-13 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	202,500.00	202,500.00	101,409.28	202,500.00	0.00	0.0%
5) TOTAL, REVENUES			202,500.00	202,500.00	101,409.28	202,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,896.00	7,923.00	4,261.66	7,923.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,871.00	3,593.00	1,809.28	3,485.00	108.00	3.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	251,283.66	251,283.66	251,283.66	251,283.66	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			264,050.66	262,799.66	257,354.60	262,691.66		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(61,550.66)	(60,299.66)	(155,945.32)	(60,191.66)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



2012-13 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(61,550.66)	(60,299.66)	(155,945.32)	(60,191.66)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	419,196.60	358,712.73		358,712.73	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)			419,196.60	358,712.73		358,712.73		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			419,196.60	358,712.73		358,712.73		
2) Ending Balance, June 30 (E + F1e)			357,645.94	298,413.07		298,521.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	357,645.94	298,413.07		298,521.07		
Capital Facilities	0000	9780	357,645.94					
Capital Facilities	0000	9780		298,413.07				
Capital Facilities	0000	9780				298,521.07		
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)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,500.00	2,500.00	1,066.23	2,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	200,000.00	200,000.00	100,343.05	200,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>202,500.00</b>	<b>202,500.00</b>	<b>101,409.28</b>	<b>202,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>202,500.00</b>	<b>202,500.00</b>	<b>101,409.28</b>	<b>202,500.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,896.00	7,923.00	4,261.68	7,923.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>8,896.00</b>	<b>7,923.00</b>	<b>4,261.68</b>	<b>7,923.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,298.00	1,118.00	586.12	1,118.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	881.00	606.00	279.83	606.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,564.00	1,577.00	781.41	1,470.00	107.00	6.8%
Unemployment Insurance		3501-3502	98.00	88.00	46.87	87.00	1.00	1.1%
Workers' Compensation		3601-3602	140.00	124.00	66.94	124.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	90.00	80.00	48.11	80.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,871.00</b>	<b>3,593.00</b>	<b>1,809.28</b>	<b>3,485.00</b>	<b>108.00</b>	<b>3.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

2012-13 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	25,745.36	25,745.36	25,745.36	25,745.36	0.00	0.0%
Other Debt Service - Principal		7439	225,538.30	225,538.30	225,538.30	225,538.30	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>251,283.66</b>	<b>251,283.66</b>	<b>251,283.66</b>	<b>251,283.66</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>264,050.66</b>	<b>262,799.66</b>	<b>257,354.60</b>	<b>262,691.66</b>		

2012-13 Second Interim  
Capital Facilities Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8963	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	500.00	500.00	508.60	500.00	0.00	0.0%
5) TOTAL REVENUES			500.00	500.00	508.60	500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	3,200.00	2,580.00	3,200.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	215,080.25	0.00	215,080.25	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	218,280.25	2,560.00	218,280.25		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			500.00	(217,780.25)	(2,051.40)	(217,780.25)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			500.00	(217,780.25)	(2,051.40)	(217,780.25)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,449.29	223,076.85		223,076.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,449.29	223,076.85		223,076.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,449.29	223,076.85		223,076.85		
2) Ending Balance, June 30 (E + F1e)			5,949.29	5,296.60		5,296.60		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,949.29	5,296.60		5,296.60		
Nevada Union Modernization Project	0000	9780	5,949.29					
Nevada Union Modernization Project	0000	9780		5,296.60				
Nevada Union Modernization Project	0000	9780				5,296.60		
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)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	508.60	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	508.60	500.00	0.00	0.0%
<b>TOTAL REVENUES</b>			500.00	500.00	508.60	500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,200.00	2,560.00	3,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>3,200.00</b>	<b>2,560.00</b>	<b>3,200.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	215,080.25	0.00	215,080.25	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	215,080.25	0.00	215,080.25	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	218,280.25	2,560.00	218,280.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	6,500.00	21,200.00	15,642.19	21,200.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	21,200.00	15,642.19	21,200.00		
<b>B. EXPENDITURES</b>								
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	543.00	542.87	543.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,358.00	2,357.32	2,358.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	55,597.00	53,208.53	55,597.00	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	58,498.00	56,108.72	58,498.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,500.00	(37,298.00)	(40,466.53)	(37,298.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,500.00	(32,298.00)	(40,466.53)	(32,298.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	320,456.75	317,414.24		317,414.24	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)			320,456.75	317,414.24		317,414.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			320,456.75	317,414.24		317,414.24		
2) Ending Balance, June 30 (E + F1e)			331,956.75	285,116.24		285,116.24		
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			317,979.42	270,853.38		270,853.38		
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	13,977.33	14,262.86		14,262.86		
Special Reserve	0000	9780	13,977.33					
Special Reserve	0000	9780		14,262.86				
Special Reserve	0000	9780				14,262.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	942.19	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	19,700.00	14,700.00	19,700.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,500.00</b>	<b>21,200.00</b>	<b>15,642.19</b>	<b>21,200.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>6,500.00</b>	<b>21,200.00</b>	<b>15,642.19</b>	<b>21,200.00</b>		





Description	Resource Codes	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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	543.00	542.87	543.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>543.00</b>	<b>542.87</b>	<b>543.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,358.00	2,357.32	2,358.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>2,358.00</b>	<b>2,357.32</b>	<b>2,358.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	6,942.00	6,942.00	6,942.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	24,570.00	22,182.12	24,570.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	24,085.00	24,084.41	24,085.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>55,597.00</b>	<b>53,208.53</b>	<b>55,597.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>58,498.00</b>	<b>56,108.72</b>	<b>58,498.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	270,853.38
Total, Restricted Balance		<u>270,853.38</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	12,511.00	12,873.00	6,829.43	12,873.00	0.00	0.0%
4) Other Local Revenue		8600-8799	814,011.00	840,454.00	454,721.93	840,454.00	0.00	0.0%
5) TOTAL, REVENUES			826,522.00	853,327.00	461,551.36	853,327.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	847,635.00	822,025.00	934,060.00	934,060.00	(112,035.00)	-13.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			847,635.00	822,025.00	934,060.00	934,060.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(21,113.00)	31,302.00	(472,508.64)	(80,733.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,113.00)	31,302.00	(472,508.64)	(80,733.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	541,570.63	696,421.72		696,421.72	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)			541,570.63	696,421.72		696,421.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			541,570.63	696,421.72		696,421.72		
2) Ending Balance, June 30 (E + F1e)			520,457.63	727,723.72		615,688.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	520,457.63	727,723.72		615,688.72		
Bond Payment	0000	9780	520,457.63					
Bond Payment	0000	9780		727,723.72				
Bond Payment	0000	9780				615,688.72		
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)
<b>FEDERAL REVENUE</b>								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	12,511.00	12,873.00	6,829.43	12,873.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,511.00</b>	<b>12,873.00</b>	<b>6,829.43</b>	<b>12,873.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	791,575.00	818,523.00	434,186.37	818,523.00	0.00	0.0%
Unsecured Roll		8612	19,800.00	18,823.00	18,412.90	18,823.00	0.00	0.0%
Prior Years' Taxes		8613	687.00	509.00	138.09	509.00	0.00	0.0%
Supplemental Taxes		8614	449.00	671.00	1,318.86	671.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,928.00	685.71	1,928.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>814,011.00</b>	<b>840,454.00</b>	<b>454,721.93</b>	<b>840,454.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>826,522.00</b>	<b>853,327.00</b>	<b>461,551.36</b>	<b>853,327.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	637,635.00	557,025.00	559,060.00	559,060.00	(2,035.00)	-0.4%
Other Debt Service - Principal		7439	210,000.00	265,000.00	375,000.00	375,000.00	(110,000.00)	-41.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>847,635.00</b>	<b>822,025.00</b>	<b>934,060.00</b>	<b>934,060.00</b>	<b>(112,035.00)</b>	<b>-13.6%</b>
<b>TOTAL EXPENDITURES</b>			<b>847,635.00</b>	<b>822,025.00</b>	<b>934,060.00</b>	<b>934,060.00</b>		

Description	Resource Codes	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	84,392.64	97,394.00	38,608.93	119,051.00	21,657.00	22.2%
5) TOTAL REVENUES			84,392.64	97,394.00	38,608.93	119,051.00		
<b>B. EXPENSES</b>								
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	132,550.00	145,911.00	96,036.00	145,911.00	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			132,550.00	145,911.00	96,036.00	145,911.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(48,157.36)	(48,517.00)	(57,429.07)	(26,860.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		7830-7899	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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(48,157.36)	(48,517.00)	(57,429.07)	(26,860.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,386,298.99	1,420,048.14		1,420,048.14	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)			1,386,298.99	1,420,048.14		1,420,048.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,386,298.99	1,420,048.14		1,420,048.14		
2) Ending Net Position, June 30 (E + F1e)			1,338,141.63	1,371,531.14		1,393,188.14		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,338,141.63	1,371,531.14		1,393,188.14		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	14,963.00	14,963.00	4,715.20	14,963.00	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%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	69,429.64	82,431.00	33,891.73	104,088.00	21,657.00	26.3%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>84,392.64</b>	<b>97,394.00</b>	<b>38,606.93</b>	<b>119,051.00</b>	<b>21,657.00</b>	<b>22.2%</b>
<b>TOTAL REVENUES</b>			<b>84,392.64</b>	<b>97,394.00</b>	<b>38,606.93</b>	<b>119,051.00</b>		

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	132,550.00	145,911.00	96,036.00	145,911.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>132,550.00</b>	<b>145,911.00</b>	<b>96,036.00</b>	<b>145,911.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	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)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			132,550.00	145,911.00	98,036.00	145,911.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	1,393,188.14
Total, Restricted Net Position		<u>1,393,188.14</u>

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	3,079.35	3,079.35	2,983.17	3,079.35	0.00	0%
4. Special Education	96.69	97.44	90.18	96.20	(1.24)	-1%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	2.96	2.96	2.96	0.00	(2.96)	-100%
6. Special Education	31.23	31.23	45.61	45.61	14.38	46%
7. TOTAL, K-12 ADA	3,210.23	3,210.98	3,121.92	3,221.16	10.18	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)*						
<b>CLASSES FOR ADULTS</b>						
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	4.04	4.04	4.04	4.04	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	3,214.27	3,215.02	3,125.96	3,225.20	10.18	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
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)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
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 RL)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
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)	ACTUALS THROUGH THE MONTH OF (Enter Month Name)												
		January	July	August	September	October	November	December	January	February				
<b>A. BEGINNING CASH</b>														
8010-8019		4,808,253.22	4,126,112.49	1,501,747.86	276,917.87	(936,781.74)							4,402,592.55	2,918,005.03
<b>B. RECEIPTS</b>														
8020-8079	Revenue Limit Sources		71,327.00	308,022.00	95,314.00								70,556.00	(25,503.00)
8080-8099	Principal Apportionment		12,830.33										92,854.47	11,332.37
8100-8299	Property Taxes		3,596.03	3,285.57	3,419.33	3,431.98	3,389.77						3,440.93	3,397.00
8300-8599	Miscellaneous Funds		7,990.23	12.69	(1,844.06)	10,361.36	356,942.52						33,261.98	18,421.00
8600-8799	Federal Revenue		165,628.00	240,146.00	481,202.22	371,446.00	182,259.00						441,743.24	371,025.21
8910-8929	Other State Revenue		102,483.13	(79,466.81)	345,872.35	(77,326.25)	214,574.23						214,239.11	190,580.87
8930-8979	Other Local Revenue												0.00	76,011.74
	Interfund Transfers In													
	All Other Financing Sources													
	<b>TOTAL RECEIPTS</b>		166,140.65	181,594.32	897,472.37	500,777.79	599,771.36	9,220,032.73					856,095.73	645,265.19
<b>C. DISBURSEMENTS</b>														
1000-1999	Certificated Salaries		775,186.56	1,078,224.44	1,089,563.55	1,107,808.89	1,161,927.81	1,120,081.21					1,122,093.76	1,113,631.57
2000-2999	Classified Salaries		208,707.61	325,692.91	368,425.39	386,157.51	507,165.80	389,083.84					369,263.83	369,233.96
3000-3999	Employee Benefits		417,097.98	494,383.10	499,063.10	503,892.27	523,013.43	262,884.79					463,125.01	462,908.89
4000-4999	Books and Supplies		10,781.81	115,633.84	41,334.39	83,517.56	90,276.06	32,425.73					56,471.31	53,121.78
5000-5999	Services		192,513.12	211,804.68	303,284.82	353,981.31	463,923.57	293,047.52					466,721.69	379,620.93
6000-6599	Capital Outlay							8,418.75						2,239.00
7000-7499	Other Outgo							839.63						(13,139.00)
7600-7629	Interfund Transfers Out													102,198.00
	All Other Financing Uses													
	<b>TOTAL DISBURSEMENTS</b>		1,604,287.08	2,225,738.97	2,301,661.25	2,436,197.17	2,746,306.67	2,105,941.84	2,477,675.60				2,469,815.13	
<b>D. BALANCE SHEET TRANSACTIONS</b>														
<b>Assets</b>														
9111-9199	Cash Not in Treasury		89,403.31	66,961.06	(80,000.28)	122,848.10	(124,840.76)	88,352.14					(2,971.19)	(3,291.00)
9200-9299	Accounts Receivable		4,281,059.75	1,760,137.10	818,112.00	158,769.51	503,289.26	115,329.30					145,171.72	3,901.79
9310	Due From Other Funds		167,831.56					17,831.56						
9320	Stores													
9330	Prepaid Expenditures		45,521.00											
9340	Other Current Assets													
	<b>SUBTOTAL ASSETS</b>		4,583,815.62	1,746,101.53	885,073.06	727,188.82	378,648.50	221,513.00	142,200.53				5,208.18	(52,847.92)
<b>Liabilities</b>														
9500-9599	Accounts Payable		2,445,238.03	1,465,293.04	(100,589.66)	5,469.05	(10,521.83)	238,864.62						
9610	Due To Other Funds		113,108.84											
9640	Current Loans													
9650	Deferred Revenues		2,558,346.87	1,465,293.04	(100,589.66)	5,469.05	(10,521.83)	238,864.62						
	<b>SUBTOTAL LIABILITIES</b>		2,025,468.75	(580,219.98)	179,358.88	721,719.77	389,170.33	(17,351.62)	136,992.35				53,458.71	
	Nonoperating													
	Suspense Clearing													
	<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		816,005.70	(580,219.98)	179,358.88	721,719.77	389,170.33	(17,351.62)	136,992.35				53,458.71	
<b>E. NET INCREASE/DECREASE</b>														
	<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		(682,140.73)	(2,624,364.63)	(1,224,829.99)	(1,213,699.61)	(1,757,364.98)	7,096,739.27	(1,484,587.52)				(1,771,091.23)	
<b>F. ENDING CASH (A + E)</b>														
			4,126,112.49	1,501,747.86	276,917.87	(936,781.74)							4,402,592.55	2,918,005.03
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name)</b>								
January								
A. BEGINNING CASH	1,146,913.80	(910,957.37)	3,572,937.13	1,662,146.13				
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	62,030.00	11,566.00		3,065,942.00	1,245,896.06		5,136,051.06	5,136,051.06
Property Taxes		7,796,379.00		1,296,058.24			19,490,946.00	19,490,946.00
Miscellaneous Funds	3,021.08	(1,913,466.00)	3,021.00	3,021.00	(1,235,821.59)		(5,284,859.00)	(5,284,859.00)
Federal Revenue	1,215.00	230,140.50	99,914.00		932,026.29		1,688,441.51	1,688,441.51
Other State Revenue	315,558.00	556,496.00	296,371.00	278,725.00	553,352.55		4,253,952.22	4,253,952.22
Other Local Revenue	104,521.00	113,325.00	130,577.00	102,701.00	906,230.34		2,605,426.08	2,605,426.08
Interfund Transfers In				214,530.26			290,542.00	290,542.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>486,345.08</b>	<b>6,794,460.50</b>	<b>529,883.00</b>	<b>4,960,977.50</b>	<b>2,401,883.65</b>	<b>0.00</b>	<b>28,180,499.87</b>	<b>28,180,499.87</b>
C. DISBURSEMENTS								
Certificated Salaries	1,222,702.00	1,163,476.00	1,245,113.00	1,145,781.73	139,403.52		13,484,984.04	13,484,984.04
Classified Salaries	375,482.00	348,169.00	406,582.00	360,887.00	168,199.75		4,583,030.60	4,583,030.60
Employee Benefits	431,213.00	890,793.00	434,230.00	293,563.00	211,788.90		5,887,956.47	5,887,956.47
Books and Supplies	192,288.00	126,226.00	186,193.00	152,404.00	311,602.04		1,452,275.52	1,452,275.52
Services	322,639.00	210,008.00	168,576.00	322,068.27	502,960.95		4,191,149.86	4,191,149.86
Capital Outlay	(107.75)						10,550.00	10,550.00
Other Outgo					(1,441.63)		(13,741.00)	(13,741.00)
Interfund Transfers Out					165,535.00		267,733.00	267,733.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>2,544,216.25</b>	<b>2,738,672.00</b>	<b>2,440,674.00</b>	<b>2,274,704.00</b>	<b>1,498,048.53</b>	<b>0.00</b>	<b>29,863,938.49</b>	<b>29,863,938.49</b>
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury				(7,701.50)	89,403.31		89,403.31	
Accounts Receivable		428,106.00		(256,097.65)			4,281,059.75	
Due From Other Funds				150,000.00			167,831.56	
Stores							0.00	
Prepaid Expenditures							45,521.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	<b>0.00</b>	<b>428,106.00</b>	<b>0.00</b>	<b>(113,799.15)</b>	<b>89,403.31</b>	<b>0.00</b>	<b>4,583,815.62</b>	
Liabilities								
Accounts Payable								
Due To Other Funds				(35,733.28)			2,445,238.03	
Current Loans				113,108.84			113,108.84	
Deferred Revenues							0.00	
<b>SUBTOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>77,375.56</b>	<b>0.00</b>	<b>0.00</b>	<b>2,558,346.87</b>	
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	<b>0.00</b>	<b>428,106.00</b>	<b>0.00</b>	<b>(191,174.71)</b>	<b>89,403.31</b>	<b>0.00</b>	<b>2,025,468.75</b>	
E. NET INCREASE/DECREASE								
(B - C + D)	(2,057,871.17)	4,483,894.50	(1,910,791.00)	2,495,098.79	993,038.43	0.00	342,030.13	(1,683,438.62)
F. ENDING CASH (A + E)	(910,957.37)	3,572,937.13	1,662,146.13	4,157,244.92				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							5,150,283.35	

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Object	Beginning Balances (Ref: Only)	ACTUALS THROUGH THE MONTH OF (Enter Month Name)												
		January	February	March	April	May	June	July	August	September	October	November	December	January
<b>A. BEGINNING CASH</b>														
8010-8019		4,157,244.92						2,905,838.39	748,168.39	140,642.39	(2,246,269.61)	(4,035,996.61)	3,414,322.39	2,375,152.39
8020-8079														
8080-8099														
8100-8299		2,789.00						2,789.00	2,789.00	2,789.00	2,789.00	2,789.00	2,789.00	2,789.00
8300-8599														
8600-8799		134,369.00						140,233.00	292,111.00	7,336.00	383,948.00	339,734.00	566,476.00	308,370.00
8910-8929								34,801.00	275,871.00	133,565.00	204,833.00	214,343.00	349,050.00	146,142.00
8930-8979														
<b>TOTAL RECEIPTS</b>														
		137,158.00						177,823.00	1,776,869.00	144,190.00	591,570.00	9,336,396.00	1,342,127.00	532,377.00
<b>C. DISBURSEMENTS</b>														
1000-1999		525,422.00						1,094,630.00	1,094,630.00	1,094,630.00	1,094,630.00	1,094,630.00	1,094,630.00	1,094,630.00
2000-2999		259,119.00						381,058.00	381,058.00	381,058.00	381,058.00	381,058.00	381,058.00	381,058.00
3000-3999		265,669.00						492,567.00	492,567.00	492,567.00	492,567.00	492,567.00	492,567.00	492,567.00
4000-4999		91,335.00						91,335.00	91,335.00	91,335.00	91,335.00	91,335.00	91,335.00	91,335.00
5000-5999		321,707.00						321,707.00	321,707.00	321,707.00	321,707.00	321,707.00	321,707.00	321,707.00
6000-6599														5,110.00
7000-7499														
7600-7629														
7630-7699														
<b>TOTAL DISBURSEMENTS</b>														
		1,483,272.00						2,381,297.00	2,381,297.00	2,381,297.00	2,381,297.00	2,381,297.00	2,381,297.00	2,381,297.00
<b>D. BALANCE SHEET TRANSACTIONS</b>														
<b>Assets</b>														
9111-9199	89,403.00													
9200-9299	2,401,683.65	619,024.00					495,219.00	371,414.00				495,220.00		123,805.00
9310														
9320														
9330														
9340														
<b>SUBTOTAL ASSETS</b>														
	2,491,086.65	619,024.00					495,219.00	371,414.00	0.00	0.00	0.00	495,220.00	0.00	123,805.00
<b>Liabilities</b>														
9500-9599	1,498,048.53	524,316.53					449,415.00	374,512.00	149,805.00					
9610														
9640														
9650														
<b>SUBTOTAL LIABILITIES</b>														
	1,498,048.53	524,316.53					449,415.00	374,512.00	149,805.00	0.00	0.00	0.00	0.00	0.00
<b>Nonoperating</b>														
9910														
<b>Suspense Clearing</b>														
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>														
	993,038.12	94,707.47					45,804.00	(3,098.00)	(149,805.00)	0.00	0.00	495,220.00	0.00	123,805.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>														
	(1,251,406.53)						(2,157,670.00)	(607,526.00)	(2,386,912.00)	(1,789,727.00)	(1,789,727.00)	7,450,319.00	(1,039,170.00)	(1,730,225.00)
<b>F. ENDING CASH (A + E)</b>														
	2,905,838.39						748,168.39	140,642.39	(2,246,269.61)	(4,035,996.61)	3,414,322.39	2,375,152.39	644,927.39	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>														

Second Interim  
2012-13 INTERIM REPORT  
Cashflow Worksheet - Budget Year (2)

Nevada Joint Union High  
Nevada County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)								
January								
<b>A. BEGINNING CASH</b>	644,927.39	(431,035.61)	4,061,623.39	2,116,849.39				
<b>B. RECEIPTS</b>								
Revenue Limit Sources	1,206,098.00			1,206,097.00			4,824,391.00	4,824,391.00
Principal Apportionment		7,796,379.00		1,949,093.00			19,490,946.00	19,490,946.00
Property Taxes		(1,910,677.00)	2,789.00	(721,225.00)	(508,805.00)		(5,284,859.00)	(5,284,859.00)
Miscellaneous Funds	2,789.00	65,429.00	75,077.00		640,573.00		1,279,967.00	1,279,967.00
Federal Revenue	133,716.00	533,400.00	289,510.00	241,859.00	1,031,159.00		4,402,721.00	4,402,721.00
Other State Revenue	71,731.00	141,814.00	69,147.00	64,963.00	848,992.00		2,555,252.00	2,555,252.00
Other Local Revenue				429,288.00			429,288.00	429,288.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources	1,414,334.00	6,626,345.00	436,523.00	3,170,075.00	2,011,919.00	0.00	27,697,706.00	27,697,706.00
<b>TOTAL RECEIPTS</b>								
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1,094,630.00	1,094,630.00	1,094,630.00	1,524,433.00	139,404.00		13,135,559.00	13,135,559.00
Classified Salaries	381,058.00	381,058.00	381,058.00	334,796.00	168,197.00		4,572,692.00	4,572,692.00
Employee Benefits	492,567.00	492,567.00	492,567.00	487,656.00	211,788.00		5,910,803.00	5,910,803.00
Books and Supplies	91,335.00	91,335.00	91,335.00	91,336.00			1,096,021.00	1,096,021.00
Services	321,707.00	321,707.00	321,707.00	321,706.00			3,860,483.00	3,860,483.00
Capital Outlay							5,110.00	5,110.00
Other Outgo	109,000.00			(11,524.00)			(11,524.00)	(11,524.00)
Interfund Transfers Out				25,197.00			134,197.00	134,197.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	2,490,297.00	2,381,297.00	2,381,297.00	2,773,600.00	519,389.00	0.00	28,703,341.00	28,703,341.00
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury					89,403.00		89,403.00	
Accounts Receivable		247,611.00		49,390.65			2,401,683.65	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	0.00	247,611.00	0.00	49,390.65	89,403.00	0.00	2,491,086.65	
<b>Liabilities</b>								
Accounts Payable							1,498,048.53	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
<b>SUBTOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00	0.00	0.00	1,498,048.53	
Nonoperating							0.00	
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	0.00	247,611.00	0.00	49,390.65	89,403.00	0.00	993,038.12	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	(1,075,963.00)	4,492,659.00	(1,944,774.00)	445,865.65	1,581,933.00	0.00	(12,596.88)	(1,005,635.00)
<b>F. ENDING CASH (A + E)</b>	(431,035.61)	4,061,623.39	2,116,849.39	2,562,715.04			4,144,648.04	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

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: \_\_\_\_\_ 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: Karen Suenram Telephone: (530) 273-3351  
Title: Assistant Superintendent of Business E-mail: ksuenram@njuhsd.com

**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?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
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)	X	
		• Classified? (Section S8B, Line 3)		X
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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



Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	29,863,938.49
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	1,609,258.41
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	21,199.26
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,781.00
5. Interfund Transfers Out	All	9300	7600-7629	267,733.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	92,118.13
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	35,430.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				427,261.39
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	13,326.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				27,840,744.69
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				27,840,744.69

<b>Section II - Expenditures Per ADA</b>		<b>2012-13 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23 and 25)*		3,058.00
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		3,058.00
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		3,058.00
F. Expenditures per ADA (Line I.G divided by Line II.E)		9,104.23
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,496,338.94	8,762.57
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,496,338.94	8,762.57
B. Required effort (Line A.2 times 90%)	24,746,705.05	7,886.31
C. Current year expenditures (Line I.G and Line II.F)	27,840,744.69	9,104.23
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

<b>Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)</b>		
<b>Aggregate Expenditures/Per ADA Expenditures</b>	<b>Total</b>	<b>Per ADA</b>
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed)  (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	27,840,744.69	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		9,104.23
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment.  (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>BASE REVENUE LIMIT PER ADA</b>				
1. Base Revenue Limit per ADA (prior year)	0025	7,482.71	7,482.71	7,482.71
2. Inflation Increase	0041	243.00	243.00	243.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,725.71	7,725.71	7,725.71
<b>REVENUE LIMIT SUBJECT TO DEFICIT</b>				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,725.71	7,725.71	7,725.71
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	21.44	21.44	22.13
c. Revenue Limit ADA	0033	3,210.23	3,210.98	3,221.16
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	24,870,133.34	24,875,943.71	24,957,032.29
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	24,870,133.34	24,875,943.71	24,957,032.29
<b>DEFICIT CALCULATION</b>				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	19,331,057.24	19,335,573.53	19,398,602.06
<b>OTHER REVENUE LIMIT ITEMS</b>				
18. Unemployment Insurance Revenue	0060	209,509.00	211,985.00	210,732.00
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	35,833.00	37,599.00	36,253.00
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)	---	173,676.00	174,386.00	174,479.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	19,504,733.24	19,509,959.53	19,573,081.06

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
<b>REVENUE LIMIT - LOCAL SOURCES</b>				
25. Property Taxes	0587	19,804,752.00	19,596,997.00	19,490,946.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	5,013,055.00	5,175,705.00	5,321,112.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	14,791,697.00	14,421,292.00	14,169,834.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	4,713,036.24	5,088,667.53	5,403,247.06
<b>OTHER ITEMS</b>				
32. Less: County Office Funds Transfer	0458	162,391.00	162,391.00	267,196.00
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	---	(1,415,711.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(1,578,102.00)	(162,391.00)	(267,196.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	3,134,934.24	4,926,276.53	5,136,051.06

<b>OTHER NON-REVENUE LIMIT ITEMS</b>				
43. Core Academic Program	9001	41,110.00	41,110.00	41,110.00
44. California High School Exit Exam	9002	30,514.00	30,514.00	30,514.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(37,964.00)				
Other Sources/Uses Detail					290,542.00	267,733.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	10,908.00	0.00				
Other Sources/Uses Detail					0.00	160,796.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	27,056.00	0.00				
Other Sources/Uses Detail					19,332.00	8,006.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					141,203.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					109,000.00	130,542.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>37,964.00</b>	<b>(37,964.00)</b>	<b>565,077.00</b>	<b>565,077.00</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	3,210.98	3,221.16	0.3%	Met
1st Subsequent Year (2013-14)	3,095.64	3,118.96	0.8%	Met
2nd Subsequent Year (2014-15)	3,009.05	2,957.20	-1.7%	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)	3,285	3,285	0.0%	Met
1st Subsequent Year (2013-14)	3,192	3,112	-2.5%	Not Met
2nd Subsequent Year (2014-15)	3,076	2,954	-4.0%	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)

Additional decline in enrollment projected.

**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)	3,489	3,754	92.9%
Second Prior Year (2010-11)	3,370	3,592	93.8%
First Prior Year (2011-12)	3,176	3,391	93.7%
		Historical Average Ratio:	93.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **94.0%**

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

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

Fiscal Year	Estimated P-2 ADA (Form 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)	3,073	3,285	93.5%	Met
1st Subsequent Year (2013-14)	2,912	3,112	93.6%	Met
2nd Subsequent Year (2014-15)	2,764	2,954	93.6%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: Revenue Limit**

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

District's Revenue Limit Standard Percentage Range:

**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)	24,523,273.53		
1st Subsequent Year (2013-14)	24,198,295.48	24,315,337.00	0.5%	Met
2nd Subsequent Year (2014-15)	24,088,206.30	23,718,938.00	-1.5%	Met

**4B. Comparison of District Revenue Limit to the Standard**

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

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

Explanation:  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	20,568,054.53	23,360,507.82	88.0%
Second Prior Year (2010-11)	18,662,414.75	21,850,058.11	85.4%
First Prior Year (2011-12)	19,391,857.85	22,571,560.61	85.9%
	Historical Average Ratio:		86.4%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

**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)	19,060,882.11	21,870,566.34	87.2%	Met
1st Subsequent Year (2013-14)	18,605,729.64	21,269,179.64	87.5%	Met
2nd Subsequent Year (2014-15)	18,426,474.64	21,158,313.64	87.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2012-13)	1,680,141.37	1,688,441.51	0.5%	No
1st Subsequent Year (2013-14)	1,348,753.00	1,279,967.00	-5.1%	Yes
2nd Subsequent Year (2014-15)	1,348,753.00	1,238,155.00	-8.2%	Yes

Explanation:  
(required if Yes)

Reduction due to Federal Sequestration.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2012-13)	4,107,053.82	4,253,952.22	3.6%	No
1st Subsequent Year (2013-14)	4,098,939.00	4,103,190.00	0.2%	No
2nd Subsequent Year (2014-15)	4,183,611.00	4,179,540.00	-0.1%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2012-13)	2,532,944.39	2,605,426.08	2.9%	No
1st Subsequent Year (2013-14)	2,564,050.00	2,854,783.00	11.3%	Yes
2nd Subsequent Year (2014-15)	2,623,024.00	2,917,589.00	11.2%	Yes

Explanation:  
(required if Yes)

Additional local revenue from SELPA allocation due to increased student counts.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2012-13)	1,362,067.32	1,452,275.52	6.6%	Yes
1st Subsequent Year (2013-14)	1,123,302.00	1,096,020.00	-2.4%	No
2nd Subsequent Year (2014-15)	1,120,941.00	1,052,616.00	-6.1%	Yes

Explanation:  
(required if Yes)

Reduction are necessary to balance restricted programs and for declining enrollment.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2012-13)	4,110,170.59	4,191,149.86	2.0%	No
1st Subsequent Year (2013-14)	3,932,676.00	3,860,483.00	-1.8%	No
2nd Subsequent Year (2014-15)	4,027,656.00	3,951,822.00	-1.9%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2012-13)	8,320,139.56	8,547,819.81	2.7%	Met
1st Subsequent Year (2013-14)	8,009,742.00	8,237,940.00	2.8%	Met
2nd Subsequent Year (2014-15)	8,155,388.00	8,335,284.00	2.2%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2012-13)	5,472,237.91	5,643,425.38	3.1%	Met
1st Subsequent Year (2013-14)	5,055,978.00	4,956,503.00	-2.0%	Met
2nd Subsequent Year (2014-15)	5,148,597.00	5,004,438.00	-2.8%	Met

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

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

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

Explanation:  
Federal Revenue  
(linked from 6A  
if NOT met)

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

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

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

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

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



**7. CRITERION: Facilities Maintenance**

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	291,003.97	1,114,114.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		1,117,546.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.5%	5.6%	3.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.8%	1.9%	1.2%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(1,645,647.44)	21,977,345.34	7.5%	Not Met
1st Subsequent Year (2013-14)	(1,005,628.45)	21,382,422.64	4.7%	Not Met
2nd Subsequent Year (2014-15)	(681,000.16)	21,271,556.64	3.2%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

State revenue limit reductions have caused the District to spend reserves.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2012-13)	5,150,283.35	Met
1st Subsequent Year (2013-14)	4,144,654.90	Met
2nd Subsequent Year (2014-15)	3,463,654.74	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2012-13)	4,157,244.92	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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)	3,073	2,912	2,764
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	29,863,938.49	28,703,338.64	28,619,657.64
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	29,863,938.49	28,703,338.64	28,619,657.64
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	895,918.15	861,100.16	858,589.73
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)	895,918.15	861,100.16	858,589.73

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,045,238.00	1,000,000.00	1,000,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	608,991.68	608,991.68	8,991.68
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)	1,654,229.68	1,608,991.68	1,008,991.68
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.54%	5.61%	3.53%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>895,918.15</b>	<b>861,100.16</b>	<b>858,589.73</b>
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)

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## SUPPLEMENTAL INFORMATION

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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)

Yes

1b. If Yes, identify the interfund borrowings:

Cafeteria fund will borrow funds from the General Fund until enough State and Federal revenue is received to cover expenditures.

### 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
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2012-13)	(2,295,664.92)	(2,087,066.97)	-9.1%	(208,597.95)	Not Met
1st Subsequent Year (2013-14)	(2,075,060.00)	(1,742,047.00)	-16.0%	(333,013.00)	Not Met
2nd Subsequent Year (2014-15)	(2,051,321.00)	(1,716,467.00)	-16.3%	(334,854.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2012-13)	290,542.00	290,542.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	289,288.00	429,288.00	48.4%	140,000.00	Not Met
2nd Subsequent Year (2014-15)	889,288.00	1,169,288.00	31.5%	280,000.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2012-13)	267,733.00	267,733.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	274,197.00	134,197.00	-51.1%	(140,000.00)	Not Met
2nd Subsequent Year (2014-15)	274,197.00	134,197.00	-51.1%	(140,000.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Increased revenue from SELPA will decrease the contribution necessary for special education.

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)

Additional transfer from the Deferred Maintenance Fund.

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

Explanation:  
(required if NOT met)

No contribution will be made to the Deferred Maintenance Fund.

- 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)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> 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.

<sup>1</sup> 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)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?
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	1	25-0000-8681	25-0000-7439	10,800
Certificates of Participation	3	25-0000-8681	25-0000-7439	557,820
General Obligation Bonds	19	51-0000-861X	51-0000-7439	13,483,701
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	Various		Various	102,434

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

Type of Commitment (continued)	Prior Year (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	10,800	10,800		
Certificates of Participation	240,484	240,484	240,484	120,242
General Obligation Bonds	819,751	847,635	878,413	916,725
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
<b>Total Annual Payments:</b>	<b>1,071,035</b>	<b>1,098,919</b>	<b>1,118,897</b>	<b>1,036,967</b>
<b>Has total annual payment increased over prior year (2011-12)?</b>		<b>Yes</b>	<b>Yes</b>	<b>No</b>

**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)

Principal increases each year on bond payment and are tied to property tax revenue.

**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)	558,250.00	558,250.00
b. OPEB unfunded actuarial accrued liability (UAAL)	128,942.00	128,942.00

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.	May 24, 2010	May 24, 2010

3. OPEB Contributions

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

	First Interim (Form 01CSI, Item S7A)	Second Interim
Current Year (2012-13)	306,093.00	306,093.00
1st Subsequent Year (2013-14)	306,093.00	306,093.00
2nd Subsequent Year (2014-15)	306,093.00	306,093.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

	First Interim	Second Interim
Current Year (2012-13)	324,951.00	324,951.00
1st Subsequent Year (2013-14)	277,503.96	277,503.96
2nd Subsequent Year (2014-15)	272,615.40	272,615.40

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

	First Interim	Second Interim
Current Year (2012-13)	324,951.00	324,951.00
1st Subsequent Year (2013-14)	277,503.96	277,503.96
2nd Subsequent Year (2014-15)	272,615.40	272,615.40

d. Number of retirees receiving OPEB benefits

	First Interim	Second Interim
Current Year (2012-13)	53	53
1st Subsequent Year (2013-14)	44	44
2nd Subsequent Year (2014-15)	43	43

4. Comments:

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

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

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

No
----
- b. If Yes to item 1a, have there been changes since first interim in self-insurance liabilities?
 

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

n/a
-----

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

**Status of Certificated Labor Agreements as of the Previous Reporting Period**

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

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	163.1	157.9	152.1	147.1

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Jan 09, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 21, 2012

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

Yes

If Yes, date of budget revision board adoption:

Feb 13, 2013

4. Period covered by the agreement:

Begin Date:  End Date:

5. Salary settlement:

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

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

--	--	--

**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year

--	--	--

or

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

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7. Amount included for any tentative salary schedule increases

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Current Year  
(2012-13)

1st Subsequent Year  
(2013-14)

2nd Subsequent Year  
(2014-15)

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

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

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

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

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

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

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**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.):

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**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	107.3	110.1	108.1	108.1

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)?	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement	0	0	0
% change in salary schedule from prior year or	0.0%		

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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**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.):

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**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	23.4	24.0	24.0	24.0

- 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)?	Yes	Yes	Yes
Total cost of salary settlement	0	0	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	0.0%	0.0%	0.0%

Negotiations Not Settled

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

**Management/Supervisor/Confidential Step and Column Adjustments**

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

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

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

**S9. Status of Other Funds**

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

**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

**End of School District Second Interim Criteria and Standards Review**

## **NEVADA UNION HIGH SCHOOL DISTRICT MULTI- YEAR PROJECTION**

As required by law, the District must certify that the financial obligations for the current fiscal year and two subsequent fiscal years can be met. As part of this analysis the District completes a three-year projection of revenues and expenditures for both unrestricted and restricted funds.

The multi-year projections are based on assumptions provided by School Services of California and the District's enrollment projections using a weighted three-year cohort method. This method uses the enrollment from the feeder districts and calculates the average change in a class from one year to the next.

Projected deficits in the future years are a result of declining enrollment and the grim State budget outlook. District reserves are available to help mitigate the decline, however, it is extremely important that the budget is downsized every year as enrollment decreases. Delaying these reductions only exacerbates the problem in future years. The District must plan on making fiscally sound reductions in revenue, expenditures, and services, while maintaining high standards in our instructional programs.

This is an especially difficult fiscal time for our School District. The declining enrollment is further compounded by the State's dire financial condition

NEVADA JOINT UNION HIGH SCHOOL DISTRICT  
MULTI-YEAR PROJECTION ASSUMPTIONS

	ADOPTED 2012/2013	2nd INTERIM 2012/2013	PROJECTED 2013/2014	PROJECTED 2014/2015
CALIFORNIA CPI	2.30%	2.60%	2.30%	2.50%
STATUTORY COLA	3.24%	3.24%	1.65%	2.20%
DEFICIT FACTOR	77.73%	77.73%	77.73%	77.73%
ADDITIONAL REVENUE LIMITE REDUCTION	\$ 441.00	\$ -	\$ -	\$ -
LOTTERY -UNRESTRICTED	118.00	124.25	124.00	123.75
LOTTERY -RESTRICTED	23.75	30.00	30.00	30.00
ENROLLMENT	3,296	3,285	3,112	2,954
PROJECTED P-2	3,069	3,071	2,910	2,762
FUNDED P-2	3,174	3,174	3,071	2,910
DIFFERENCE IN FUNDED P-2			(102)	(162)
SPECIAL ED INCOME	Per SELPA	Per SELPA	Per SELPA Proj	Prior Year
FEDERAL SEQUESTRATION			-5.1%	-8.2%
TRANSPORTATION INCOME	Prior year	Prior year	Prior Year	Prior Year
EXPENSES:				
TRANSP, SPEC ED, MAINT	INCREASE BY CPI	INCREASE BY CPI	INCREASE BY CPI	INCREASE BY CPI
RETIREEES PER YEAR			11	1
<b>STATE CATEGORICAL SWEEP</b>				
School & Library Improvement Program	276,919	276,919	281,488	287,681
Gifted and Talented Education	25,048	27,730	25,461	26,021
Instructional Materials Fund (Textbooks)	216,949	216,590	220,529	225,380
Total	518,916	521,239	527,478	539,083
<b>TRANSFERS FROM OTHER FUNDS</b>				
Adult Education	160,000	160,000	160,000	160,000
Deferred Maintenance			140,000	140,000
Fund 17 Special Reserve	-	-		600,000
Total	160,000	160,000	300,000	900,000

**NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS**

**UNRESTRICTED BUDGETS**

	<b>Adopted 2012/2013</b>	<b>2ND INTERIM 2012/2013</b>	<b>PROJECTED 2013/2014</b>	<b>PROJECTED 2014/2015</b>
<b>REVENUES:</b>				
Revenue Limit	17,380,225	18,762,798	18,441,578	17,832,225
Federal Revenues	70,871	73,701	-	-
Other State Revenues	2,381,762	2,526,051	2,531,061	2,572,824
Other Local Revenues	705,272	765,673	716,909	732,681
<b>TOTAL REVENUES</b>	<b>20,538,130</b>	<b>22,128,223</b>	<b>21,689,548</b>	<b>21,137,729</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	11,362,329	11,397,064	11,397,064	10,964,672
<i>Step &amp; Column 1.1%</i>			125,368	120,611
<i>8 FTE Teaching Positions 13/14 Declining Enrollment</i>			(480,000)	
<i>1.2 FTE Teachers on Special Assignment</i>			(77,760)	
<i>5 FTE Teaching Positions 14/15 Declining Enrollment</i>				(300,000)
Classified Salaries	3,009,926	3,026,897	3,026,897	3,000,996
<i>Step Increase 1%</i>			30,099	30,010
<i>Reduction of Classified Positions</i>			(56,000)	
Employee Benefits	4,679,621	4,636,921	4,636,921	4,640,062
<i>Change in Benefits from Position &amp; Salary Changes</i>			(91,659)	(29,876)
<i>Increase in Health Benefit Cap for Teachers</i>			94,800	
Books and Supplies	569,792	691,831	582,327	596,303
Other Operating Expenses	2,213,376	2,238,159	2,262,070	2,216,360
<i>Reduction in Energy Expenses</i>			(100,000)	
Capital Outlay	5,000	5,000	5,110	5,233
Other Outgo	27,536	24,223	27,536	27,536
Direct Support/Indirect Costs	(113,593)	(149,529)	(113,593)	(113,593)
<b>TOTAL EXPENDITURES</b>	<b>21,753,987</b>	<b>21,870,566</b>	<b>21,269,181</b>	<b>21,158,315</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(1,215,857)</b>	<b>257,657</b>	<b>420,367</b>	<b>(20,586)</b>
<u>Interfund Transfers</u>				
a) Transfers In	289,288	290,542	429,288	1,169,288
b) Transfers Out	(113,243)	(106,779)	(113,243)	(113,243)
<u>Other Sources/Uses</u>				
a) & b) Sources / Uses				
Contributions	(1,897,233)	(2,087,067)	(1,742,047)	(1,716,467)
<b>TOTAL OTHER FINANCING</b>	<b>(1,721,188)</b>	<b>(1,903,304)</b>	<b>(1,426,002)</b>	<b>(660,422)</b>
<b>COST OF SALARY INCREASE: Certificated</b>	<b>NOT SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>COST OF SALARY INCREASE: Classified</b>	<b>NOT SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>COST OF SALARY INCREASE: Admin/Conf</b>	<b>NOT SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>NET INCREASE (DECREASE)</b>				
<b>IN FUND BALANCE</b>	<b>(2,937,045)</b>	<b>(1,645,647)</b>	<b>(1,005,635)</b>	<b>(681,008)</b>
BEGINNING FUND BALANCE - JULY 1	5,311,746	6,527,849	4,882,202	3,876,568
ENDING FUND BALANCE PROJECTED	2,374,701	4,882,202	3,876,568	3,195,560
<b>Components of Ending Fund Balance</b>				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenditures	190,000			
TSA Clearing Fund	77,643	77,643	77,643	77,643
Legally Restricted				
Designated for Economic Uncertainties- 3%	1,018,514	1,045,238	1,000,000	1,000,000
<u>Other Designations:</u>				
Accrued Vacation	105,241	102,434	102,434	102,434
Forest Reserve	9,169	9,169	9,169	9,169
Categorical Sweeps	158,550	8,067	8,067	8,067
Medi-Cal Administrative Act	108,413	99,119	99,119	99,119
Nevada County Sp Ed Services	1,129	1,129	1,129	1,129
Mandated Cost/One-time Reimbursements	199,737	319,518	319,518	319,518
Star Testing	9,413	8,094	8,094	8,094
Energy Grant/Safety Credits	10,104	7,291	7,291	7,291
Sweep of Prior Year Carry over	-	1,032,884	72,488	
Savings for Continued Decline	-	1,885,763	1,885,763	1,277,243
Facility Use Billing	242,211	237,274	237,274	237,274
Verizon Tower	38,579	38,579	38,579	38,579
<b>Undesignated Amount</b>	<b>195,998</b>	<b>0</b>	<b>(0)</b>	<b>(0)</b>
Total Reserves	2,374,701	4,882,202	3,876,568	3,195,560

**NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS**

	RESTRICTED ADOPTED 2012/2013	RESTRICTED 2ND INTERIM 2012/2013	RESTRICTED 2013/2014	RESTRICTED 2014/2015
REVENUES:				
Revenue Limit	582,239	579,340	588,899	601,855
Federal Revenues	1,348,753	1,614,741	1,348,753	1,348,753
<i>Federal Sequestration</i>			(68,786)	(110,598)
Other State Revenues	1,546,610	1,727,901	1,572,129	1,606,716
Other Local Revenues	1,808,503	1,839,753	1,838,343	1,878,787
<i>Increase in SELPA Allocation (student counts)</i>	-	-	299,531	306,121
<b>TOTAL REVENUES</b>	<b>5,286,105</b>	<b>5,761,735</b>	<b>5,578,869</b>	<b>5,631,634</b>
EXPENDITURES:				
Certificated Salaries	2,059,851	2,087,920	2,087,920	2,170,887
<i>Step &amp; Column 1.1%</i>			22,967	23,880
<i>Additional Special Ed Teacher</i>			60,000	
Classified Salaries	1,477,314	1,556,134	1,556,134	1,571,695
<i>Step Increase 1%</i>			15,561	15,717
Employee Benefits	1,216,593	1,251,035	1,251,035	1,270,741
<i>Statutory benefits on salary changes</i>			19,706	7,919
Books and Supplies	608,243	760,445	513,693	456,313
Other Operating Expenses	1,635,678	1,952,990	1,698,413	1,735,462
Capital Outlay	-	5,550	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	74,533	111,565	74,533	74,533
<b>TOTAL EXPENDITURES</b>	<b>7,072,212</b>	<b>7,725,639</b>	<b>7,299,962</b>	<b>7,327,147</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(1,786,107)</b>	<b>(1,963,904)</b>	<b>(1,721,093)</b>	<b>(1,695,513)</b>
OTHER FINANCING SOURCES/USES				
<u>Interfund Transfers</u>				
a) Transfers In				
b) Transfers Out	(160,954)	(160,954)	(20,954)	(20,954)
<u>Other Sources/Uses</u>				
a) Sources				
b) Uses				
Contributions	1,897,233	2,087,067	1,742,047	1,716,467
<b>TOTAL OTHER FINANCING SOURCES / USES</b>	<b>1,736,279</b>	<b>1,926,113</b>	<b>1,721,093</b>	<b>1,695,513</b>
<b>COST OF SALARY INCREASE: Certificated</b>	<b>NOT SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>COST OF SALARY INCREASE: Classified</b>	<b>NOT SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>COST OF SALARY INCREASE: Admin/Conf</b>	<b>NOT SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>NET INCREASE (DECREASE)</b>				
<b>IN FUND BALANCE</b>	<b>(49,828)</b>	<b>(37,791)</b>	<b>(0)</b>	<b>(0)</b>
BEGINNING FUND BALANCE				
July 1 Balance	82,319	305,872	268,081	268,081
Ending Balance (per unaudited actuals)	32,491	268,081	268,081	268,080
Components of Ending Fund Balance				
Revolving Cash				
Stores				
Prepaid Expenditures				
Legally Restricted	32,491	268,081	268,081	268,081
Designated for Economic Uncertainties- 3.5%				
Other Designations:				
Nevada County special ed services				
<b>Undesignated Amount</b>	<b>-</b>	<b>-</b>	<b>(0)</b>	<b>(1)</b>
Fund Balance	32,491	268,081	268,081	268,080

**NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS**  
**UNRESTRICTED AND RESTRICTED BUDGETS**

	2012/2013 ADOPTED	2012/2013 2ND INTERIM	2013/2014 PROJECTED	2014/2015 PROJECTED
<b>REVENUES:</b>				
Revenue Limit	17,962,464	19,342,138	19,030,478	18,434,079
Federal Revenues	1,419,624	1,688,442	1,348,753	1,348,753
<i>Federal Sequestration</i>			(68,786)	(110,598)
Other State Revenues	3,928,372	4,253,952	4,103,190	4,179,539
<i>Increase in SELPA Allocation (student counts)</i>			299,531	306,121
Other Local Revenues	2,513,775	2,605,426	2,555,252	2,611,468
<b>TOTAL REVENUES</b>	<b>25,824,235</b>	<b>27,889,958</b>	<b>27,268,417</b>	<b>26,769,363</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	13,422,180	13,484,984	13,484,984	13,135,559
<i>Step &amp; Column 1.1%</i>			148,335	144,491
<i>8 FTE Teachers 13/14 Declining Enrollment</i>			(480,000)	-
<i>1.2 FTE Teachers on Special Assignment</i>			(77,760)	-
<i>Additional Special Ed Teacher</i>			60,000	-
<i>5 FTE Teachers 14/15 Declining Enrollment</i>			-	(300,000)
Classified Salaries	4,487,240	4,583,031	4,583,031	4,572,692
<i>Step Increase 1%</i>			45,661	45,727
<i>Reduction of Classified Positions</i>			(56,000)	-
Employee Benefits	5,896,214	5,887,956	5,887,956	5,910,803
<i>Change in Benefits from Position &amp; Salary Changes</i>			(71,953)	(21,956)
<i>Increase in Health Benefit Cap for Teachers</i>			94,800	-
Books and Supplies (increase by Calif CPI)	1,178,035	1,452,276	1,096,021	1,052,616
Other Operating Expenses (increase by Calif CPI)	3,849,054	4,191,149	3,960,483	3,951,822
<i>Reduction in Energy Expenses</i>			(100,000)	-
Capital Outlay (increase by Calif CPI)	5,000	10,550	5,110	5,233
Other Outgo	27,536	24,223	27,536	27,536
Direct Support/Indirect Costs	(39,060)	(37,964)	(39,060)	(39,060)
<b>TOTAL EXPENDITURES</b>	<b>28,826,199</b>	<b>29,596,205</b>	<b>28,569,143</b>	<b>28,485,462</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(3,001,964)</b>	<b>(1,706,247)</b>	<b>(1,300,726)</b>	<b>(1,716,099)</b>
<b>OTHER FINANCING SOURCES/USES</b>				
<u>Interfund Transfers</u>				
a) Transfers In	289,288	290,542	429,288	1,169,288
b) Transfers Out	(274,197)	(267,733)	(134,197)	(134,197)
<u>Other Sources/Uses</u>				
a) & b) Sources / Uses				
Contributions	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>15,091</b>	<b>22,809</b>	<b>295,091</b>	<b>1,035,091</b>
<b>NET INCREASE (DECREASE)</b>	<b>(2,986,873)</b>	<b>(1,683,438)</b>	<b>(1,005,635)</b>	<b>(681,008)</b>
<b>IN FUND BALANCE</b>				
BEGINNING FUND BALANCE - JULY 1	5,394,065	6,833,721	5,150,283	4,144,648
ENDING FUND BALANCE PROJECTED	2,407,192	5,150,283	4,144,648	3,463,640
<b>Components of Ending Fund Balance</b>				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenditures	190,000	-	-	-
TSA Clearing Fund	77,643	77,643	77,643	77,643
Legally Restricted	32,491	268,081	268,081	268,081
Designated for Economic Uncertainties- 3%	1,018,514	1,045,238	1,000,000	1,000,000
Other Designations:				
Accrued Vacation	105,241	102,434	102,434	102,434
Forest Reserve	9,169	9,169	9,169	9,169
Categorical Sweeps	158,550	8,067	8,067	8,067
Medi-Cal Administrative Act	-	99,119	99,119	99,119
Nevada County Sp Ed Services	1,129	1,129	1,129	1,129
Mandated Costs/One-time Reimbursements	199,737	319,518	319,518	319,518
Star Testing	9,413	8,094	8,094	8,094
Energy Grant	23,604	7,291	7,291	7,291
Savings for Continued Decline	-	1,885,763	1,885,763	1,277,243
Sweep of Prior Year Carry over	-	1,032,884	72,488	-
Facility Use Billing	242,211	237,274	237,274	237,274
Verizon Tower	38,579	38,579	38,579	38,579
<b>Undesignated Amount</b>	<b>290,911</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>
<b>Total Reserves</b>	<b>2,407,192</b>	<b>5,150,283</b>	<b>4,144,648</b>	<b>3,463,640</b>