

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: *Doug Koeli*
District Superintendent or Designee

Date: 3/14/13

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

To the County Superintendent of Schools:

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

Meeting Date: March 14, 2013

Signed: *Terry Latta*
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: PAMELA RAGAN Telephone: 530-868-1281 X 252

Title: FINANCIAL OFFICER E-mail: pragan@biggs.org

Criteria and Standards Review Summary

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

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

CRITERIA AND STANDARDS (continued)			Met	Not Met
2	Enrollment	Projected enrollment for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.	X	
7a	Deferred Maintenance	SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), eliminates the local match requirement for Deferred Maintenance from 2008-09 through 2014-15. Therefore, this item has been inactivated for that period.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	n/a	
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:	X	
		• 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:		X
		• Certificated? (Section S8A, Line 3) • Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,209,800.00	3,331,980.00	1,924,487.99	3,453,622.00	121,642.00	3.7%
2) Federal Revenue		8100-8299	31,501.00	18,099.00	0.00	18,193.00	94.00	0.5%
3) Other State Revenue		8300-8599	616,391.00	601,551.00	336,444.34	603,121.00	1,570.00	0.3%
4) Other Local Revenue		8600-8799	280,967.00	277,156.00	106,263.15	332,178.00	55,022.00	19.9%
5) TOTAL REVENUES			4,138,659.00	4,228,786.00	2,367,195.48	4,407,114.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,882,409.00	1,780,423.00	1,054,959.77	1,789,232.00	(8,809.00)	-0.5%
2) Classified Salaries		2000-2999	725,202.00	731,002.00	384,717.68	700,019.00	30,983.00	4.2%
3) Employee Benefits		3000-3999	992,188.00	920,658.00	519,597.50	910,408.00	10,250.00	1.1%
4) Books and Supplies		4000-4999	176,818.00	202,603.00	132,786.25	220,718.00	(18,115.00)	-8.9%
5) Services and Other Operating Expenditures		5000-5999	536,775.00	554,806.00	261,380.72	536,812.00	17,994.00	3.2%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(61,460.00)	(65,554.00)	0.00	(63,745.00)	(1,809.00)	2.8%
9) TOTAL EXPENDITURES			4,268,482.00	4,140,488.00	2,353,441.92	4,109,994.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(129,823.00)	88,298.00	13,753.56	297,120.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	9,254.00	0.00	9,254.00	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	(518,449.00)	(480,499.00)	0.00	(472,041.00)	8,458.00	-1.8%
4) TOTAL OTHER FINANCING SOURCES/USES			(506,899.00)	(478,203.00)	0.00	(469,745.00)		

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E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(636,722.00)	(389,905.00)	13,753.56	(172,625.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	951,870.00		951,870.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	951,870.00		951,870.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	951,870.00		951,870.00		
2) Ending Balance, June 30 (E + F1e)			(636,722.00)	561,965.00		779,245.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(636,722.00)	561,965.00		779,245.00		

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,557,271.00	1,634,905.00	798,270.00	1,771,452.00	136,547.00	8.4%
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	(1.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,822.00	27,118.00	18,128.60	27,118.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,920.00	1,757.00	1,877.03	1,757.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,935,681.00	1,985,019.00	1,183,153.53	1,985,019.00	0.00	0.0%
Unsecured Roll Taxes		8042	112,692.00	121,468.00	128,765.41	121,468.00	0.00	0.0%
Prior Years' Taxes		8043	4,341.00	3,200.00	1,691.19	3,200.00	0.00	0.0%
Supplemental Taxes		8044	3,527.00	2,423.00	0.00	2,423.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(440,255.00)	(446,610.00)	(203,492.77)	(446,610.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			3,206,999.00	3,329,280.00	1,928,391.99	3,465,827.00	136,547.00	4.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	8,106.00	8,090.00	0.00	8,090.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,305.00)	(5,390.00)	(3,904.00)	(20,295.00)	(14,905.00)	276.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,209,800.00	3,331,980.00	1,924,487.99	3,453,622.00	121,642.00	3.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	1,481.00	1,481.00	0.00	1,575.00	94.00	6.3%
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		

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NCLB//ASA	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	30,020.00	16,618.00	0.00	16,618.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			31,501.00	18,099.00	0.00	18,193.00	94.00	0.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	122,094.00	109,242.00	30,524.00	109,242.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	12,223.00	13,857.00	14,493.10	14,493.00	636.00	4.6%
Lottery - Unrestricted and Instructional Materials		8560	58,625.00	58,625.00	23,847.24	58,625.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

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Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	423,449.00	419,827.00	267,580.00	420,761.00	934.00	0.2%
TOTAL, OTHER STATE REVENUE			616,391.00	601,551.00	336,444.34	603,121.00	1,570.00	0.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	20,400.00	20,400.00	11,900.00	20,400.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	4,693.25	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	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	233,067.00	199,045.00	89,669.90	254,067.00	55,022.00	27.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	7,500.00	37,711.00	0.00	37,711.00	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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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			280,967.00	277,156.00	106,263.15	332,178.00	55,022.00	19.9%
TOTAL, REVENUES			4,138,659.00	4,228,786.00	2,367,195.48	4,407,114.00	178,328.00	4.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,635,390.00	1,482,750.00	882,060.20	1,493,904.00	(11,154.00)	-0.8%
Certificated Pupil Support Salaries		1200	45,969.00	39,836.00	22,494.96	37,491.00	2,345.00	5.9%
Certificated Supervisors' and Administrators' Salaries		1300	201,050.00	257,837.00	150,404.61	257,837.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,882,409.00	1,780,423.00	1,054,959.77	1,789,232.00	(8,809.00)	-0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	10,375.00	10,375.00	5,332.86	10,375.00	0.00	0.0%
Classified Support Salaries		2200	241,361.00	234,456.00	124,026.66	229,070.00	5,386.00	2.3%
Classified Supervisors' and Administrators' Salaries		2300	34,156.00	45,451.00	8,122.82	15,451.00	30,000.00	66.0%
Clerical, Technical and Office Salaries		2400	322,789.00	319,820.00	183,837.67	319,820.00	0.00	0.0%
Other Classified Salaries		2900	116,521.00	120,900.00	63,397.67	125,303.00	(4,403.00)	-3.6%
TOTAL, CLASSIFIED SALARIES			725,202.00	731,002.00	384,717.68	700,019.00	30,983.00	4.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	156,229.00	143,841.00	86,358.24	145,632.00	(1,791.00)	-1.2%
PERS		3201-3202	81,834.00	82,160.00	39,426.67	77,854.00	4,306.00	5.2%
OASDI/Medicare/Alternative		3301-3302	80,649.00	81,085.00	40,182.64	77,856.00	3,209.00	4.0%
Health and Welfare Benefits		3401-3402	399,419.00	341,029.00	207,390.76	338,818.00	2,211.00	0.6%
Unemployment Insurance		3501-3502	28,993.00	28,867.00	15,097.50	27,685.00	1,182.00	4.1%
Workers' Compensation		3601-3602	58,461.00	56,624.00	32,128.73	55,477.00	1,147.00	2.0%
OPEB, Allocated		3701-3702	180,157.00	180,157.00	92,384.40	180,157.00	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	5,076.00	4,975.00	5,530.00	4,989.00	(14.00)	-0.3%
Other Employee Benefits		3901-3902	1,370.00	1,940.00	1,098.56	1,940.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			992,188.00	920,658.00	519,597.50	910,408.00	10,250.00	1.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	15,000.00	9,756.00	12,176.52	13,321.00	(3,565.00)	-36.5%
Books and Other Reference Materials		4200	0.00	24,649.00	20,880.42	21,749.00	2,900.00	11.8%
Materials and Supplies		4300	149,818.00	159,198.00	94,411.29	167,648.00	(8,450.00)	-5.3%
Noncapitalized Equipment		4400	12,000.00	9,000.00	5,318.02	18,000.00	(9,000.00)	-100.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			176,818.00	202,603.00	132,786.25	220,718.00	(18,115.00)	-8.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	11,100.00	11,200.00	5,906.11	11,900.00	(700.00)	-6.3%
Dues and Memberships		5300	10,500.00	15,500.00	5,348.00	7,900.00	7,600.00	49.0%
Insurance		5400-5450	34,238.00	34,238.00	34,167.00	34,167.00	71.00	0.2%
Operations and Housekeeping Services		5500	165,500.00	165,200.00	88,232.99	163,400.00	1,800.00	1.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,800.00	36,800.00	24,226.75	44,672.00	(7,872.00)	-21.4%
Transfers of Direct Costs		5710	14,007.00	14,007.00	0.00	14,007.00	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	250,630.00	231,880.00	83,366.51	214,785.00	17,095.00	7.4%
Communications		5900	15,000.00	45,981.00	20,133.36	45,981.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			536,775.00	554,806.00	261,380.72	536,812.00	17,994.00	3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(50,386.00)	(54,480.00)	0.00	(52,671.00)	(1,809.00)	3.3%
Transfers of Indirect Costs - Interfund		7350	(11,074.00)	(11,074.00)	0.00	(11,074.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(61,460.00)	(65,554.00)	0.00	(63,745.00)	(1,809.00)	2.8%
TOTAL EXPENDITURES			4,268,482.00	4,140,488.00	2,353,441.92	4,109,994.00	30,494.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	9,254.00	0.00	9,254.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	9,254.00	0.00	9,254.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(518,449.00)	(480,499.00)	0.00	(472,041.00)	8,458.00	-1.8%
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			(518,449.00)	(480,499.00)	0.00	(472,041.00)	8,458.00	-1.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(506,899.00)	(478,203.00)	0.00	(469,745.00)	8,458.00	-1.8%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	218,978.00	262,284.00	77,698.72	260,425.00	(1,859.00)	-0.7%
3) Other State Revenue		8300-8599	406,755.00	401,736.00	207,350.00	389,412.00	(12,324.00)	-3.1%
4) Other Local Revenue		8600-8799	0.00	2,535.00	2,535.42	2,535.00	0.00	0.0%
5) TOTAL, REVENUES			625,733.00	666,555.00	287,584.14	652,372.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	212,858.00	220,390.00	129,625.82	222,870.00	(2,480.00)	-1.1%
2) Classified Salaries		2000-2999	349,289.00	344,042.00	191,750.69	333,123.00	10,919.00	3.2%
3) Employee Benefits		3000-3999	179,124.00	171,470.00	94,681.53	167,215.00	4,255.00	2.5%
4) Books and Supplies		4000-4999	85,126.00	89,400.00	54,328.66	88,907.00	493.00	0.6%
5) Services and Other Operating Expenditures		5000-5999	52,399.00	70,993.00	28,529.26	63,338.00	7,655.00	10.8%
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	215,000.00	202,456.00	41,070.82	202,456.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	50,386.00	54,470.00	0.00	52,671.00	1,799.00	3.3%
9) TOTAL, EXPENDITURES			1,144,182.00	1,153,221.00	539,986.78	1,130,580.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(518,449.00)	(486,666.00)	(252,402.64)	(478,208.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	518,449.00	480,499.00	0.00	472,041.00	(8,458.00)	-1.8%
4) TOTAL, OTHER FINANCING SOURCES/USES			518,449.00	480,499.00	0.00	472,041.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(6,167.00)	(252,402.64)	(6,167.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	6,167.00		6,167.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	6,167.00		6,167.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	6,167.00		6,167.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment		8011	0.00	0.00	0.00	0.00		
State Aid - Current Year		8015	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8019	0.00	0.00	0.00	0.00		
State Aid - Prior Years								
Tax Relief Subventions		8021	0.00	0.00	0.00	0.00		
Homeowners' Exemptions		8022	0.00	0.00	0.00	0.00		
Timber Yield Tax		8029	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes								
County & District Taxes		8041	0.00	0.00	0.00	0.00		
Secured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8043	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8044	0.00	0.00	0.00	0.00		
Supplemental Taxes								
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091					0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	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%
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	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00		
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	58,314.00	59,177.00	14,794.00	59,177.00	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	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	110,145.00	152,283.00	48,086.72	150,459.00	(1,824.00)	-1.2%
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	33,506.00	34,342.00	14,818.00	34,342.00	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	11,663.00	11,132.00	0.00	11,097.00	(35.00)	-0.3%
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	5,350.00	5,350.00	0.00	5,350.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			218,978.00	262,284.00	77,698.72	260,425.00	(1,859.00)	-0.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	147,143.00	145,889.00	83,728.00	145,889.00	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	124,160.00	121,673.00	68,585.00	121,673.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	112,455.00	111,239.00	44,496.00	98,915.00	(12,324.00)	-11.1%
Spec. Ed. Transportation	7240	8311	3,092.00	3,030.00	0.00	3,030.00	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 Materi:		8560	11,625.00	11,625.00	4,329.00	11,625.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources								
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	8,280.00	8,280.00	6,212.00	8,280.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			406,755.00	401,736.00	207,350.00	389,412.00	(12,324.00)	-3.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	2,535.00	2,535.42	2,535.00	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%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	2,535.00	2,535.42	2,535.00	0.00	0.0%
TOTAL, REVENUES			625,733.00	666,555.00	287,584.14	652,372.00	(14,183.00)	-2.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	199,358.00	181,430.00	104,372.76	179,085.00	2,345.00	1.3%
Certificated Pupil Support Salaries		1200	0.00	25,460.00	17,282.93	31,685.00	(6,225.00)	-24.5%
Certificated Supervisors' and Administrators' Salaries		1300	13,500.00	13,500.00	7,970.13	12,100.00	1,400.00	10.4%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			212,858.00	220,390.00	129,625.82	222,870.00	(2,480.00)	-1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	232,653.00	216,611.00	120,264.54	205,192.00	11,419.00	5.3%
Classified Support Salaries		2200	114,254.00	113,254.00	64,642.02	113,254.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	11,295.00	6,588.75	11,295.00	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	2,382.00	2,882.00	255.38	3,382.00	(500.00)	-17.3%
TOTAL, CLASSIFIED SALARIES			349,289.00	344,042.00	191,750.69	333,123.00	10,919.00	3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	18,001.00	18,487.00	10,377.56	17,818.00	669.00	3.6%
PERS		3201-3202	39,447.00	36,098.00	19,385.06	37,034.00	(936.00)	-2.6%
OASDI/Medicare/Alternative		3301-3302	30,127.00	28,502.00	15,774.73	28,464.00	38.00	0.1%
Health and Welfare Benefits		3401-3402	69,426.00	66,717.00	36,730.97	62,420.00	4,297.00	6.4%
Unemployment Insurance		3501-3502	6,278.00	6,156.00	3,431.63	6,070.00	86.00	1.4%
Workers' Compensation		3601-3602	12,718.00	12,267.00	7,172.35	12,180.00	87.00	0.7%
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	3,029.00	3,115.00	1,737.36	3,101.00	14.00	0.4%
Other Employee Benefits		3901-3902	98.00	128.00	71.87	128.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			179,124.00	171,470.00	94,681.53	167,215.00	4,255.00	2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	6,325.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,040.00	15,525.00	16,270.02	16,733.00	(1,208.00)	-7.8%
Materials and Supplies		4300	68,761.00	72,875.00	38,058.64	71,174.00	1,701.00	2.3%
Noncapitalized Equipment		4400	2,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			85,126.00	89,400.00	54,328.66	88,907.00	493.00	0.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	31,790.00	58,922.00	8,337.16	16,112.00	42,810.00	72.7%
Dues and Memberships		5300	490.00	490.00	0.00	490.00	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	1,000.00	500.00	0.00	500.00	0.00	0.0%
Transfers of Direct Costs		5710	(14,007.00)	(14,007.00)	0.00	(14,007.00)	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	33,126.00	25,088.00	20,192.10	60,243.00	(35,155.00)	-140.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,399.00	70,993.00	28,529.26	63,338.00	7,655.00	10.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	215,000.00	202,456.00	41,070.82	202,456.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			215,000.00	202,456.00	41,070.82	202,456.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	50,386.00	54,470.00	0.00	52,671.00	1,799.00	3.3%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			50,386.00	54,470.00	0.00	52,671.00	1,799.00	3.3%
TOTAL, EXPENDITURES			1,144,182.00	1,153,221.00	539,986.78	1,130,580.00	22,641.00	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	518,449.00	480,499.00	0.00	472,041.00	(8,458.00)	-1.8%
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			518,449.00	480,499.00	0.00	472,041.00	(8,458.00)	-1.8%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			518,449.00	480,499.00	0.00	472,041.00	8,458.00	-1.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,209,800.00	3,331,980.00	1,924,487.99	3,453,622.00	121,642.00	3.7%
2) Federal Revenue		8100-8299	250,479.00	280,383.00	77,698.72	278,618.00	(1,765.00)	-0.6%
3) Other State Revenue		8300-8599	1,023,146.00	1,003,287.00	543,794.34	992,533.00	(10,754.00)	-1.1%
4) Other Local Revenue		8600-8799	280,967.00	279,691.00	108,798.57	334,713.00	55,022.00	19.7%
5) TOTAL, REVENUES			4,764,392.00	4,895,341.00	2,654,779.62	5,059,486.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,095,267.00	2,000,813.00	1,184,585.59	2,012,102.00	(11,289.00)	-0.6%
2) Classified Salaries		2000-2999	1,074,491.00	1,075,044.00	576,468.37	1,033,142.00	41,902.00	3.9%
3) Employee Benefits		3000-3999	1,171,312.00	1,092,128.00	614,279.03	1,077,623.00	14,505.00	1.3%
4) Books and Supplies		4000-4999	261,944.00	292,003.00	187,114.91	309,625.00	(17,622.00)	-6.0%
5) Services and Other Operating Expenditures		5000-5999	589,174.00	625,799.00	289,909.98	600,150.00	25,649.00	4.1%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	226,550.00	214,006.00	41,070.82	214,006.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,074.00)	(11,084.00)	0.00	(11,074.00)	(10.00)	0.1%
9) TOTAL, EXPENDITURES			5,412,664.00	5,293,709.00	2,893,428.70	5,240,574.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(648,272.00)	(398,368.00)	(238,649.08)	(181,088.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	9,254.00	0.00	9,254.00	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			11,550.00	2,296.00	0.00	2,296.00		

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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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(636,722.00)	(396,072.00)	(238,649.08)	(178,792.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	958,037.00		958,037.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	958,037.00		958,037.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	958,037.00		958,037.00		
2) Ending Balance, June 30 (E + F1e)			(636,722.00)	561,965.00		779,245.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(636,722.00)	561,965.00		779,245.00		

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REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,557,271.00	1,634,905.00	798,270.00	1,771,452.00	136,547.00	8.4%
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	(1.00)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,822.00	27,118.00	18,128.60	27,118.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	1,920.00	1,757.00	1,877.03	1,757.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,935,681.00	1,985,019.00	1,183,153.53	1,985,019.00	0.00	0.0%
Unsecured Roll Taxes		8042	112,692.00	121,468.00	128,765.41	121,468.00	0.00	0.0%
Prior Years' Taxes		8043	4,341.00	3,200.00	1,691.19	3,200.00	0.00	0.0%
Supplemental Taxes		8044	3,527.00	2,423.00	0.00	2,423.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(440,255.00)	(446,610.00)	(203,492.77)	(446,610.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			3,206,999.00	3,329,280.00	1,928,391.99	3,465,827.00	136,547.00	4.1%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	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%
PERS Reduction Transfer		8092	8,106.00	8,090.00	0.00	8,090.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,305.00)	(5,390.00)	(3,904.00)	(20,295.00)	(14,905.00)	276.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,209,800.00	3,331,980.00	1,924,487.99	3,453,622.00	121,642.00	3.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	58,314.00	59,177.00	14,794.00	59,177.00	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	1,481.00	1,481.00	0.00	1,575.00	94.00	6.3%
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%
FEPA		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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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/ASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	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	110,145.00	152,283.00	48,086.72	150,459.00	(1,824.00)	-1.2%
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	33,506.00	34,342.00	14,818.00	34,342.00	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	11,663.00	11,132.00	0.00	11,097.00	(35.00)	-0.3%
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	5,350.00	5,350.00	0.00	5,350.00	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	30,020.00	16,618.00	0.00	16,618.00	0.00	0.0%
TOTAL FEDERAL REVENUE			250,479.00	280,383.00	77,698.72	278,618.00	(1,765.00)	-0.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ESOP 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	147,143.00	145,889.00	83,728.00	145,889.00	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	124,160.00	121,673.00	68,585.00	121,673.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	112,455.00	111,239.00	44,496.00	98,915.00	(12,324.00)	-11.1%
Spec. Ed. Transportation	7240	8311	3,092.00	3,030.00	0.00	3,030.00	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	122,094.00	109,242.00	30,524.00	109,242.00	0.00	0.0%
CAD Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,223.00	13,857.00	14,493.10	14,493.00	636.00	4.6%
Library - Unrestricted and Instructional Materials		8560	70,250.00	70,250.00	28,176.24	70,250.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	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	431,729.00	428,107.00	273,792.00	429,041.00	934.00	0.2%
TOTAL OTHER STATE REVENUE			1,023,146.00	1,003,287.00	543,794.34	992,533.00	(10,754.00)	-1.1%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	20,400.00	20,400.00	11,900.00	20,400.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	4,693.25	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Emergency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Education/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								
Other Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Fee-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	233,067.00	201,580.00	92,205.32	256,602.00	55,022.00	27.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	7,500.00	37,711.00	0.00	37,711.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
EMP Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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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			280,967.00	279,691.00	108,798.57	334,713.00	55,022.00	19.7%
TOTAL REVENUES			4,764,392.00	4,895,341.00	2,654,779.62	5,059,486.00	164,145.00	3.4%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,834,748.00	1,664,180.00	986,432.96	1,672,989.00	(8,809.00)	-0.5%
Certificated Pupil Support Salaries		1200	45,969.00	65,296.00	39,777.89	69,176.00	(3,880.00)	-5.9%
Certificated Supervisors' and Administrators' Salaries		1300	214,550.00	271,337.00	158,374.74	269,937.00	1,400.00	0.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,095,267.00	2,000,813.00	1,184,585.59	2,012,102.00	(11,289.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	243,028.00	226,986.00	125,597.40	215,567.00	11,419.00	5.0%
Classified Support Salaries		2200	355,615.00	347,710.00	188,668.68	342,324.00	5,386.00	1.5%
Classified Supervisors' and Administrators' Salaries		2300	34,156.00	56,746.00	14,711.57	26,746.00	30,000.00	52.9%
Classified Clerical, Technical and Office Salaries		2400	322,789.00	319,820.00	183,837.67	319,820.00	0.00	0.0%
Other Classified Salaries		2900	118,903.00	123,782.00	63,653.05	128,685.00	(4,903.00)	-4.0%
TOTAL, CLASSIFIED SALARIES			1,074,491.00	1,075,044.00	576,468.37	1,033,142.00	41,902.00	3.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	174,230.00	162,328.00	96,735.80	163,450.00	(1,122.00)	-0.7%
PEPS		3201-3202	121,281.00	118,258.00	58,811.73	114,888.00	3,370.00	2.8%
Other Social Security/Medicare/Alternative		3301-3302	110,776.00	109,567.00	55,957.37	106,320.00	3,247.00	3.0%
Health and Welfare Benefits		3401-3402	488,845.00	407,746.00	244,121.73	401,238.00	6,508.00	1.6%
Unemployment Insurance		3501-3502	35,271.00	35,023.00	18,529.13	33,755.00	1,268.00	3.6%
Workers' Compensation		3601-3602	71,179.00	68,891.00	39,301.08	67,657.00	1,234.00	1.8%
Other, Allocated		3701-3702	180,157.00	180,157.00	92,384.40	180,157.00	0.00	0.0%
Other, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Payroll Reduction		3801-3802	8,105.00	8,090.00	7,267.36	8,090.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,468.00	2,068.00	1,170.43	2,068.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,171,312.00	1,092,128.00	614,279.03	1,077,623.00	14,505.00	1.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	21,325.00	9,756.00	12,176.52	13,321.00	(3,565.00)	-36.5%
Books and Other Reference Materials		4200	8,040.00	40,174.00	37,150.44	38,482.00	1,692.00	4.2%
Materials and Supplies		4300	218,579.00	232,073.00	132,469.93	238,822.00	(6,749.00)	-2.9%
Non-capitalized Equipment		4400	14,000.00	10,000.00	5,318.02	19,000.00	(9,000.00)	-90.0%
Furniture		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			261,944.00	292,003.00	187,114.91	309,625.00	(17,622.00)	-6.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subscriptions for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	42,890.00	70,122.00	14,243.27	28,012.00	42,110.00	60.1%
Dues and Memberships		5300	10,990.00	15,990.00	5,348.00	8,390.00	7,600.00	47.5%
Insurance		5400-5450	34,238.00	34,238.00	34,167.00	34,167.00	71.00	0.2%
Operations and Housekeeping Services		5500	165,500.00	165,200.00	88,232.99	163,400.00	1,800.00	1.1%
Repairs, Leases, Repairs, and Noncapitalized Improvements		5600	36,800.00	37,300.00	24,226.75	45,172.00	(7,872.00)	-21.1%
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	283,756.00	256,968.00	103,558.51	275,028.00	(18,060.00)	-7.0%
Communications		5900	15,000.00	45,981.00	20,133.36	45,981.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			589,174.00	625,799.00	289,909.98	600,150.00	25,649.00	4.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	215,000.00	202,456.00	41,070.82	202,456.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			226,550.00	214,006.00	41,070.82	214,006.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	(10.00)	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(11,074.00)	(11,074.00)	0.00	(11,074.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(11,074.00)	(11,084.00)	0.00	(11,074.00)	(10.00)	0.1%
TOTAL, EXPENDITURES			5,412,664.00	5,293,709.00	2,893,428.70	5,240,574.00	53,135.00	1.0%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	9,254.00	0.00	9,254.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	9,254.00	0.00	9,254.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b - c - d + e)			11,550.00	2,296.00	0.00	2,296.00	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			0.00	0.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7629	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
Charter Schools 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
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%
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%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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, 3026-3298, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	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)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim
Charter Schools 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)
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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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								
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%
Other Local Revenue								
All Other Local Revenue		8698	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition								
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8798	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Fees 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	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8872	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (b + c - d + e)			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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	234,589.00	234,589.00	93,447.29	242,728.00	6,159.00	3.5%
3) Other State Revenue		8300-8599	19,000.00	19,000.00	8,602.44	21,500.00	2,500.00	13.2%
4) Other Local Revenue		8600-8799	15,500.00	15,500.00	11,589.48	15,000.00	(500.00)	-3.2%
5) TOTAL, REVENUES			269,089.00	269,089.00	113,639.21	279,228.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	96,163.00	102,781.00	60,323.89	104,344.00	(1,563.00)	-1.5%
3) Employee Benefits		3000-3999	36,112.00	36,132.00	21,361.07	37,522.00	(1,390.00)	-3.8%
4) Books and Supplies		4000-4999	124,970.00	126,436.00	85,449.97	133,742.00	(7,306.00)	-5.8%
5) Services and Other Operating Expenditures		5000-5999	750.00	1,900.00	1,608.24	1,800.00	100.00	5.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,074.00	11,074.00	0.00	11,074.00	0.00	0.0%
9) TOTAL, EXPENDITURES			269,069.00	278,323.00	168,741.17	288,482.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(9,254.00)	(55,101.96)	(9,254.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	9,254.00	0.00	9,254.00	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	9,254.00	0.00	9,254.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(55,101.96)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	234,569.00	234,569.00	93,447.29	242,728.00	8,159.00	3.5%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			234,569.00	234,569.00	93,447.29	242,728.00	8,159.00	3.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	19,000.00	19,000.00	8,602.44	21,500.00	2,500.00	13.2%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,000.00	19,000.00	8,602.44	21,500.00	2,500.00	13.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	16,500.00	16,500.00	11,900.00	16,500.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(2,000.00)	(2,000.00)	(310.52)	(2,000.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,000.00	1,000.00	0.00	500.00	(500.00)	-50.0%
TOTAL, OTHER LOCAL REVENUE			15,500.00	15,500.00	11,589.48	15,000.00	(500.00)	-3.2%
TOTAL, REVENUES			269,069.00	269,069.00	113,639.21	279,228.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	60,428.00	60,728.00	35,851.61	62,291.00	(1,563.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	35,635.00	41,953.00	24,472.28	41,953.00	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	100.00	100.00	0.00	100.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			96,163.00	102,781.00	60,323.89	104,344.00	(1,563.00)	-1.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,345.00	11,345.00	6,601.84	11,575.00	(230.00)	-2.0%
OASDI/Medicare/Alternative		3301-3302	7,349.00	7,349.00	3,920.20	6,929.00	420.00	5.7%
Health and Welfare Benefits		3401-3402	14,220.00	14,240.00	8,912.90	15,567.00	(1,327.00)	-9.3%
Unemployment Insurance		3501-3502	1,057.00	1,057.00	581.57	1,057.00	0.00	0.0%
Workers' Compensation		3601-3602	2,141.00	2,141.00	1,344.56	2,394.00	(253.00)	-11.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,112.00	38,132.00	21,361.07	37,522.00	(1,390.00)	-3.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,534.00	10,000.00	10,209.16	12,000.00	(2,000.00)	-20.0%
Noncapitalized Equipment		4400	2,000.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	116,436.00	116,436.00	75,240.81	121,742.00	(5,306.00)	-4.6%
TOTAL, BOOKS AND SUPPLIES			124,970.00	126,436.00	85,449.97	133,742.00	(7,306.00)	-5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	250.00	250.00	49.49	150.00	100.00	40.0%
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	500.00	1,650.00	1,556.75	1,650.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			750.00	1,900.00	1,606.24	1,800.00	100.00	5.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	11,074.00	11,074.00	0.00	11,074.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			11,074.00	11,074.00	0.00	11,074.00	0.00	0.0%
TOTAL EXPENDITURES			269,069.00	278,323.00	168,741.17	285,482.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	9,254.00	0.00	9,254.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	9,254.00	0.00	9,254.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	9,254.00	0.00	9,254.00		

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	195,259.00	195,259.00	0.00	195,259.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			195,259.00	195,259.00	0.00	195,259.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,562.00	12,582.00	9,743.00	12,562.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	27,297.91	30,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	108,406.00	108,406.00	18,400.00	108,406.00	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			150,988.00	150,988.00	55,440.91	150,988.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			44,291.00	44,291.00	(55,440.91)	44,291.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	11,550.00	11,550.00	0.00	11,550.00	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			(11,550.00)	(11,550.00)	0.00	(11,550.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			32,741.00	32,741.00	(55,440.91)	32,741.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	450,758.00		450,758.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	450,758.00		450,758.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	450,758.00		450,758.00		
2) Ending Balance, June 30 (E + F1e)			32,741.00	483,499.00		483,499.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	32,741.00	483,499.00		483,499.00		
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		9780	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8580	195,259.00	195,259.00	0.00	195,259.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			195,259.00	195,259.00	0.00	195,259.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			195,259.00	195,259.00	0.00	195,259.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,562.00	2,562.00	725.00	2,562.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	9,018.00	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,562.00	12,562.00	9,743.00	12,562.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	10,000.00	20,000.00	24,870.00	25,000.00	(6,000.00)	-25.0%
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	20,000.00	10,000.00	2,427.91	5,000.00	5,000.00	50.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			30,000.00	30,000.00	27,297.91	30,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	108,406.00	108,406.00	18,400.00	108,406.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			108,406.00	108,406.00	18,400.00	108,406.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			150,968.00	150,968.00	55,440.91	150,968.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			11,550.00	11,550.00	0.00	11,550.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(11,550.00)	(11,550.00)	0.00	(11,550.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	4,000.00	1,924.29	4,000.00	0.00	0.0%
5) TOTAL REVENUES			8,000.00	4,000.00	1,924.29	4,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8,000.00	4,000.00	1,924.29	4,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		6900-6929	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8,000.00	4,000.00	1,924.29	4,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	377,353.00		377,353.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	377,353.00		377,353.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	377,353.00		377,353.00		
2) Ending Balance, June 30 (E + F1e)			8,000.00	381,353.00		381,353.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,000.00	116,782.00		117,152.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	264,571.00		264,201.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	4,000.00	1,924.29	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8,000.00	4,000.00	1,924.29	4,000.00	0.00	0.0%
TOTAL REVENUES			8,000.00	4,000.00	1,924.29	4,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8955	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	2,200.00	1,112.37	2,200.00	0.00	0.0%
5) TOTAL REVENUES			3,500.00	2,200.00	1,112.37	2,200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,500.00	2,200.00	1,112.37	2,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,500.00	2,200.00	1,112.37	2,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	218,136.00		218,136.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	218,136.00		218,136.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	218,136.00		218,136.00		
2) Ending Balance, June 30 (E + F1e)			3,500.00	220,336.00		220,336.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,500.00	220,336.00		220,336.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9799	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	3,500.00	2,200.00	1,112.37	2,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,500.00	2,200.00	1,112.37	2,200.00	0.00	0.0%
TOTAL REVENUES			3,500.00	2,200.00	1,112.37	2,200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,000.00	6,400.00	734.37	6,400.00	0.00	0.0%
5) TOTAL REVENUES			7,000.00	6,400.00	734.37	6,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,097.50	1,200.00	(1,200.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	1,097.50	1,200.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			7,000.00	6,400.00	(393.13)	5,200.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8950-8999	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,000.00	6,400.00	(363.13)	5,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	144,205.00		144,205.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	144,205.00		144,205.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	144,205.00		144,205.00		
2) Ending Balance, June 30 (E + F1e)			7,000.00	150,605.00		149,405.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	7,000.00	150,605.00		149,405.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
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	2,000.00	1,400.00	734.37	1,400.00	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		8881	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,000.00	6,400.00	734.37	6,400.00	0.00	0.0%
TOTAL REVENUES			7,000.00	6,400.00	734.37	6,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,097.50	1,200.00	(1,200.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	1,097.50	1,200.00	(1,200.00)	New

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	1,097.50	1,200.00		

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

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	149,405.00
Total, Restricted Balance		<u>149,405.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.78	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.78	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.78	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.78	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	152.00		152.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	152.00		152.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	152.00		152.00		
2) Ending Balance, June 30 (E + F1e)			0.00	152.00		152.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		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	152.00		152.00		
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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.78	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.78	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.78	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

2012-13 Second Interim
Special Reserve Fund for Capital Outlay Projects
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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	18,200.00	18,200.00	7,290.15	18,200.00	0.00	0.0%
5) TOTAL, REVENUES			18,200.00	18,200.00	7,290.15	18,200.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,900.00	18,900.00	6,190.00	18,900.00	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			18,900.00	18,900.00	6,190.00	18,900.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(700.00)	(700.00)	1,100.15	(700.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(700.00)	(700.00)	1,100.15	(700.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	0.00	192,984.00		192,984.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	192,984.00		192,984.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			0.00	192,984.00		192,984.00		
2) Ending Net Position, June 30 (E + F1e)			(700.00)	192,284.00		192,284.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	(700.00)	192,284.00		192,284.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	15,000.00	15,000.00	7,215.15	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,200.00	3,200.00	75.00	3,200.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			18,200.00	18,200.00	7,290.15	18,200.00	0.00	0.0%
TOTAL, REVENUES			18,200.00	18,200.00	7,290.15	18,200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3801-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,900.00	18,900.00	6,190.00	18,900.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			18,900.00	18,900.00	6,190.00	18,900.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENSES			18,900.00	18,900.00	6,190.00	18,900.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	338.23	337.57	363.13	363.13	25.56	8%
2. Special Education	1.03	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	156.68	151.83	156.20	156.20	4.37	3%
4. Special Education	0.00	0.00	2.09	2.09	2.09	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	8.07	0.00	0.00	(8.07)	-100%
6. Special Education	0.00	1.02	0.00	0.00	(1.02)	-100%
7. TOTAL, K-12 ADA	495.94	498.49	521.42	521.42	22.93	5%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	185.22	185.22	183.24	183.24	(1.98)	-1%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	495.94	498.49	521.42	521.42	22.93	5%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 8th 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 & 8th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLJ)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

Second Interim
2012-13 INTERIM REPORT
General Fund
Revenue Limit Summary

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASIS REVENUE LIMIT PER ADA				
1. Basis Revenue Limit per ADA (prior year)	0025	6,911.65	6,911.65	6,911.65
2. Inflation Increase	0041	212.00	212.00	212.00
3. Allowance Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL BASIS REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,123.65	7,123.65	7,123.65
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Base Revenue Limit				
a. Revenue Limit per ADA (from Line 4)	0024	7,123.65	7,123.65	7,123.65
b. Add-on (Meals, BTS, Special Adjustments)	0719	0.00	0.00	0.00
c. Base Limit ADA	0033	310.72	313.27	338.18
d. Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	2,213,460.53	2,231,625.84	2,409,075.96
6. Allowance for Necessary Small School	0489	1,942,163.00	1,943,119.00	1,943,119.00
7. Allowance from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Allowance for Needy Pupils	0090			
9. Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. Cost Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	93,152.00	0.00	63,520.00
12. Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. District Teacher Salary Incentive Funding	0552			
14. District Size Penalties Adjustment	0173	0.00	0.00	0.00
15. TOTAL REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5a through 11, plus Line 13, minus Lines 12 and 14)	0082	4,248,775.53	4,174,744.84	4,415,714.96
DEFICIT ADJUSTMENT				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. DEFICITED REVENUE LIMIT (Sum Lines 15 and 16)	0284	3,302,488.24	3,244,945.67	3,432,246.92
OTHER REVENUE LIMIT ITEMS				
18. Student Health Insurance Revenue	0060	50,782.00	49,370.00	34,271.00
19. Student Absence Day/Year Penalty	0287	0.00	0.00	0.00
20. District Size ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. District Size Reduction	0195	8,106.00	8,090.00	8,090.00
22. District Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	42,676.00	41,280.00	26,181.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	3,345,164.24	3,286,225.67	3,458,427.92

Second Interim
2012-13 INTERIM REPORT
General Fund
Revenue Limit Summary

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Form RLI

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Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES			
0587	1,649,728.00	1,694,375.00	1,694,375.00
0588	0.00	0.00	0.00
0589, 0721	0.00	0.00	0.00
0595	5,305.00	5,390.00	20,295.00
REVENUE LIMIT - LOCAL SOURCES			
0126	1,644,423.00	1,688,985.00	1,674,080.00
0293	0.00	0.00	0.00
PORTION OF REVENUE LIMIT			
0111	1,700,741.24	1,597,240.67	1,784,347.92
OTHER ITEMS			
0458	6,443.00	6,339.00	12,895.00
9001			
9002			
9016, 9017			
0570			
3103, 9007			
0634, 0629	0.00	0.00	0.00
9018	0.00	0.00	0.00
---	(137,027.24)	44,003.33	(0.92)
OTHER ITEMS			
---	(143,470.24)	37,664.33	(12,895.92)
STATE AID PORTION OF REVENUE			
---	1,557,271.00	1,634,905.00	1,771,452.00

REVENUE LIMIT ITEMS			
9001	0.00	0.00	0.00
9002	0.00	0.00	0.00
9016, 9017	0.00	0.00	0.00
0570	0.00	0.00	0.00
3103, 9007	0.00	0.00	0.00

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

Describe how 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. Description of the District's ADA Variances

DATA: 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 from the 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)	313.27	338.18	8.0%	Not Met
1st Subsequent Year (2013-14)	321.00	338.18	5.4%	Not Met
2nd Subsequent Year (2014-15)	321.00	338.18	5.4%	Not Met

1B. Explanation of District ADA to the Standard

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

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

Explanation:
 (Required if NOT met)

The District has increased enrollment in 12/13.

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. Reporting the District's Enrollment Variances

DATA: 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)	536	549	2.4%	Not Met
1st Subsequent Year (2013-14)	536	549	2.4%	Not Met
2nd Subsequent Year (2014-15)	536	549	2.4%	Not Met

2B. Explanation of District Enrollment to the Standard

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

1. **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)

The District is experiencing increased enrollment.

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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 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. Meeting the District's ADA to Enrollment Standard

DATA: 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 will be entered as projected. 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)	558	575	97.0%
Second Prior Year (2010-11)	530	556	95.3%
First Prior Year (2011-12)	497	525	94.7%
	Historical Average Ratio:		95.7%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		96.2%

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

DATA: 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 from the current year.

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 (2013)	521	549	94.9%	Met
1st Subsequent Year (2013-14)	521	549	94.9%	Met
2nd Subsequent Year (2014-15)	521	549	94.9%	Met

3. Meeting the District ADA to Enrollment Ratio to the Standard

DATA: Provide an explanation if the standard is not met.

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

Explanation:
 (If NOT met)

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CRITERION: Revenue Limit

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

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

4A. District's Projected Change in Revenue Limit

DATA: If no 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 (2013)	3,329,280.00	3,465,827.00		
1st Subsequent Year (2013-14)	3,385,996.00	3,465,827.00	2.4%	Not Met	
2nd Subsequent Year (2014-15)	3,456,840.00	3,399,227.00	-1.7%	Met	

4B. Explanation of District Revenue Limit to the Standard

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

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

Explanation:
 (If NOT met)

increased ADA at P1 has increased RL. Assuming the ADA will remain level over the next two years and eliminates CSR funding in 14/15.

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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 subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percentage points or the district's required reserves percentage.

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

DATA SOURCE: 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 will be entered manually.

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)	3,415,571.41	4,056,865.08	84.2%
Second Prior Year (2010-11)	3,378,185.04	4,506,732.32	75.0%
First Prior Year (2011-12)	3,465,387.38	4,323,570.97	80.2%
	Historical Average Ratio:		79.8%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	75.8% to 83.8%	75.8% to 83.8%	75.8% to 83.8%

5B. District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA SOURCE: If a 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 will be entered manually.

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)			Status
	Salaries and Benefits (Form 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)	Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	
Current Year (2012-13)	3,399,659.00	4,109,994.00	82.7%	Met
1st Subsequent Year (2013-14)	3,405,502.00	4,568,582.00	74.5%	Not Met
2nd Subsequent Year (2014-15)	3,454,702.00	4,594,682.00	75.2%	Not Met

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

DATA SOURCE: Provide an explanation if the standard is not met.

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

Explanation:
(If NOT met)

FY 13/14 and 14/15 have retiree salary and benefit savings included which reduce the percentage ratio.

SECTION: Other Revenues and Expenditures

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

Any change that exceeds 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%**

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

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 for two subsequent years will be extracted; if not, enter data for the two subsequent years into the second column.

Explanation: Entered for each category if the percent change for any year exceeds the district's explanation percentage range.

Object Category	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
Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year	280,383.00	278,618.00	-0.6%	No
1st Subsequent Year (2013-14)	280,383.00	265,618.00	-5.3%	Yes
2nd Subsequent Year (2014-15)	280,383.00	265,618.00	-5.3%	Yes

Explanation:
Entered if Yes) Assuming 5.9% loss of Federal funding relating to Sequestration.

Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year	1,003,287.00	992,533.00	-1.1%	No
1st Subsequent Year (2013-14)	1,003,287.00	992,533.00	-1.1%	No
2nd Subsequent Year (2014-15)	894,045.00	883,291.00	-1.2%	No

Explanation:
Entered if Yes)

Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year	279,691.00	334,713.00	19.7%	Yes
1st Subsequent Year (2013-14)	279,691.00	334,713.00	19.7%	Yes
2nd Subsequent Year (2014-15)	279,691.00	334,713.00	19.7%	Yes

Explanation:
Entered if Yes) Increased revenue from Walnut Orchard.

Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year	292,003.00	309,625.00	6.0%	Yes
1st Subsequent Year (2013-14)	277,003.00	294,625.00	6.4%	Yes
2nd Subsequent Year (2014-15)	277,003.00	294,625.00	6.4%	Yes

Explanation:
Entered if Yes) 12/13 increase is related to ordering more books for DI. Reductions in 13/14 and 14/15 remove the additional expense from 12/13.

Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year	625,799.00	600,150.00	-4.1%	No
1st Subsequent Year (2013-14)	590,799.00	573,583.00	-2.9%	No
2nd Subsequent Year (2014-15)	590,799.00	573,583.00	-2.9%	No

Explanation:
Entered if Yes)

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6A District's Change in Total Operating Revenues and Expenditures

Data are extracted or calculated.

Operating Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Other State, and Other Local Revenue (Section 6A)				
2013-14	1,563,361.00	1,605,864.00	2.7%	Met
2014-15	1,454,119.00	1,483,622.00	2.0%	Met
Supplies, and Services and Other Operating Expenditures (Section 6A)				
2013-14	917,802.00	909,775.00	-0.9%	Met
2014-15	867,802.00	868,208.00	0.0%	Met

6B District Total Operating Revenues and Expenditures to the Standard Percentage Range

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

NET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal

Location: []
 Revenue from 6A (met)

Location: []
 Revenue from 6A (met)

Location: []
 Revenue from 6A (met)

NET - Projected total operating expenditures have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal

Location: []
 Supplies from 6A (met)

Location: []
 Other Exps from 6A (met)

7B: Facilities Maintenance

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

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

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

7C: District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance (RMA)

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.

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
Contribution	0.00	0.00	Met
Contribution (information only) First Interim, Criterion 7B, Line 1)		0.00	

If 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)

Reason:
NOT met
(if marked)

9: Deficit Spending

10D: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

8A: District's Deficit Spending Standard Percentage Levels

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)	19.9%	16.8%	11.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.6%	5.6%	4.0%

8B: District's Deficit Spending Percentages

Data for Current Year 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.

Year	Projected Year Totals			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2012-13)	(172,625.00)	4,119,248.00	4.2%	Met
1st Subsequent Year (2013-14)	(161,468.00)	4,098,837.00	3.9%	Met
2nd Subsequent Year (2014-15)	(254,168.00)	4,124,937.00	6.2%	Not Met

8C: District Deficit Spending to the Standard

Data explanation if the standard is not met.

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, 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 balanced within the standard.

Reason: The assumption of lost CSR Funding creates greater deficit spending. The District will need to make further reductions if the funding is eliminated or not replaced with other funding.

Fund and Cash Balances

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

9A: If the District's General Fund Ending Balance is Positive

DATA: If 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.

Year	Ending Fund Balance General Fund Projected Year Totals (Form 01f, Line F2) (Form MYPI, Line D2)	Status
Current	779,245.00	Met
1st Subsequent (2013-14)	617,777.00	Met
2nd Subsequent (2014-15)	363,609.00	Met

9A: If the District's Ending Fund Balance to the Standard

DATA: Provide an explanation if the standard is not met.

PERFORMANCE STANDARD: Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(NOT met)

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

9B: If the District's Ending Cash Balance is Positive

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

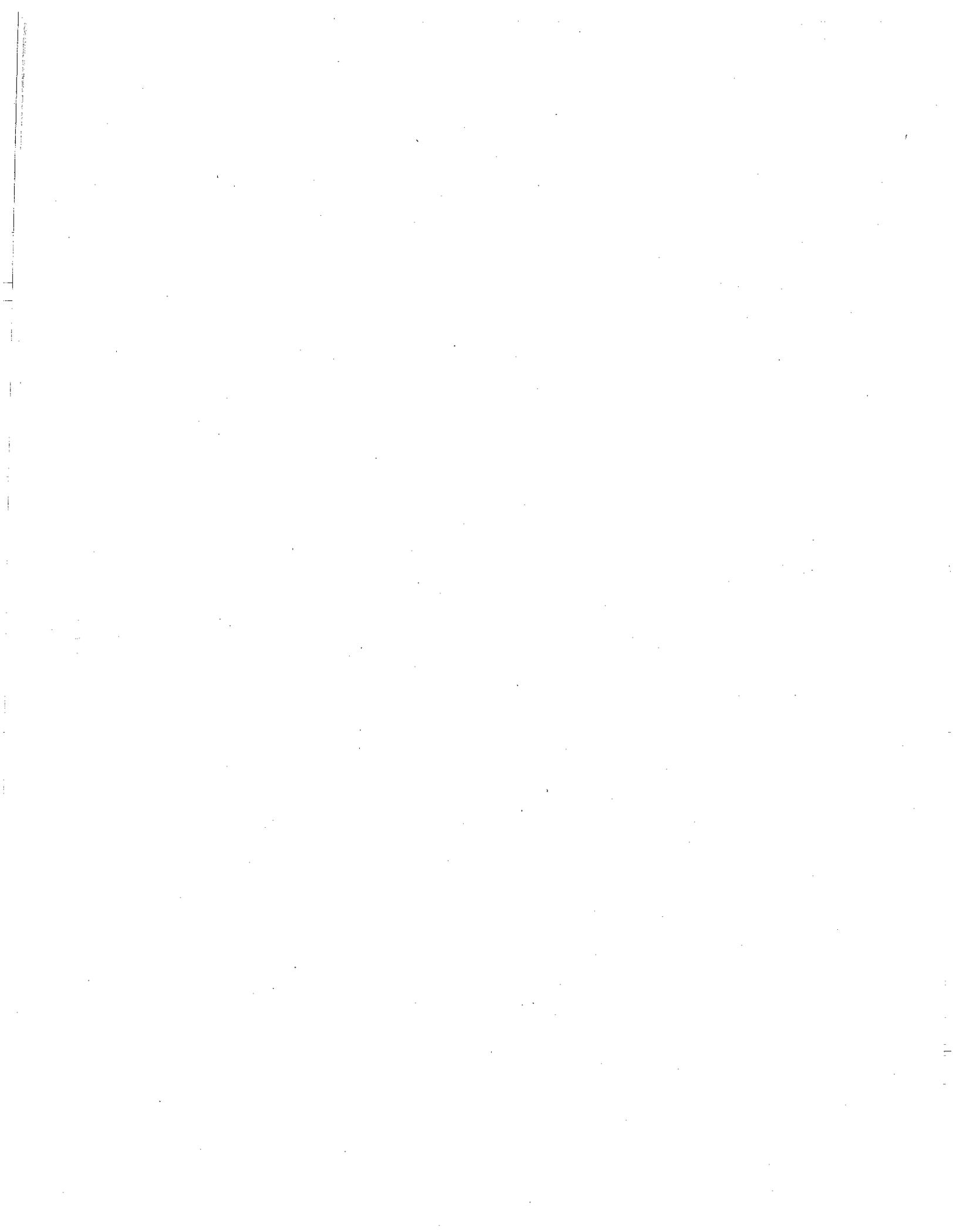
Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current	502,720.00	Met

9B: If the District's Ending Cash Balance to the Standard

DATA: Provide an explanation if the standard is not met.

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

Explanation:
(NOT met)



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Reserves

Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or are applied to total expenditures and other financing uses²:

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	521	521	521
District's Reserve Standard Percentage Level:	4%	4%	4%

10

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

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 the two subsequent years in item 2b; Current Year data are extracted.

As the AU of a SELPA (Form MYPI, Lines F1a, F1b1, and F1b2):

to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

SELPA AU and are excluding special education pass-through funds:

SELPA(s) of the SELPA(s):

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

15

District's Reserve Standard

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)
Other Financing Uses (Resources 1000-7999) (Form MYPI, Line B11)	5,249,828.00	5,235,954.00	5,262,054.00
Education Pass-through (Line 2b, if Criterion 10A, Line 1 is No)	0.00		
Other Financing Uses (Line B2)	5,249,828.00	5,235,954.00	5,262,054.00
Reserve Standard Percentage Level	4%	4%	4%
Reserve Standard - by Percent (Line B4)	209,993.12	209,438.16	210,482.16
Reserve Standard - by Amount (Resources with less than 1,001 ADA, else 0)	61,000.00	61,000.00	61,000.00
Reserve Standard (Line B5 or Line B6)	209,993.12	209,438.16	210,482.16

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1 District's Available Reserve Amount

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 subsequent years, as appropriate.

Re- (Un	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
2000-1999 except Line 4)			
Stabilization Arrangements (Form MYPI, Line E1a)	0.00		
Reserve for Economic Uncertainties (Form MYPI, Line E1b)	0.00		
Unassigned/Unappropriated Amount (Form MYPI, Line E1c)	779,245.00	617,777.00	363,609.00
Negative Ending Balances in Restricted Resources (Form MYPI, Line E1d)	0.00	0.00	0.00
Fund - Stabilization Arrangements (Form MYPI, Line E2a)	0.00	0.00	0.00
Fund - Reserve for Economic Uncertainties (Form MYPI, Line E2b)	264,201.00	262,000.00	263,000.00
Fund - Unassigned/Unappropriated Amount (Form MYPI, Line E2c)	0.00		
Available Reserve Amount (Form 17)	1,043,446.00	879,777.00	626,609.00
Reserve Percentage (Information only) (Section 10B, Line 3)	19.88%	16.80%	11.91%
District's Reserve Standard (Section 10B, Line 7):	209,993.12	209,438.16	210,482.16
Status:	Met	Met	Met

1 District Reserve Amount to the Standard

Explanation if the standard is not met.

Available reserves have met the standard for the current year and two subsequent fiscal years.

that (met)

S1 **GENERAL INFORMATION**

Use the appropriate Yes or No button for Items S1 through S4. Enter an explanation for each Yes answer.

Liabilities

Do you have any known or contingent liabilities (e.g., financial or program audits, litigation, or reviews) that have occurred since first interim projections that may impact the budget?

Yes

Describe the liabilities and how they may impact the budget:

Possible litigation with employee who filed a Tort Claim.

One-Time Revenues for Ongoing Expenditures

Do you have ongoing general fund expenditures funded with one-time revenues that have exceeded interim projections by more than five percent?

No

Describe the expenditures and explain how the one-time resources will be replaced to continue funding the ongoing expenditures in the following fiscal years:

Interfund Borrowings

Do you have projected temporary borrowings between funds? (Section Code Section 42603)

No

Describe interfund borrowings:

Revenues

Do you have projected revenues for the current fiscal year or either of the two subsequent fiscal years that are authorized by the local government, special legislation, or other definitive act (e.g., forest reserves)?

Yes

Describe any of these revenues that are dedicated for ongoing expenses and explain how the revenues will be replaced or expenditures reduced:

MAA, Mandated Cost and Forest Reserve are all subject to participation or reauthorization.

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. Explanation if contributions have changed by more than \$20,000 and more than five percent since first interim projections.

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. Explanation if transfers have changed by more than \$20,000 and more than five percent since first interim projections.

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

S5/ District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund

Enter 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

Des	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a Unrestricted General Fund					
1a-1 (Object 0000-1999, Object 8980)					
Cur	(480,499.00)	(472,041.00)	-1.8%	(8,458.00)	Met
1st	(480,499.00)	(485,041.00)	0.9%	4,542.00	Met
2nd	(480,449.00)	(485,041.00)	1.0%	4,592.00	Met
1b General Fund *					
Cur	11,550.00	11,550.00	0.0%	0.00	Met
1st	11,550.00	11,550.00	0.0%	0.00	Met
2nd	431,550.00	431,550.00	0.0%	0.00	Met
1c General Fund *					
Cur	9,254.00	9,254.00	0.0%	0.00	Met
1st	0.00	0.00	0.0%	0.00	Met
2nd	0.00	0.00	0.0%	0.00	Met

1d Project Overruns
Project cost overruns occurred since first interim projections that may impact operational budget? No

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

S5/ District's Projected Contributions, Transfers, and Capital Projects

DA Explanation if Not Met for items 1a-1c or if Yes for Item 1d.

Contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Not Met

Transfers in have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Not Met

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

Information:
(T met)

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

Information:
(ES)

S6 Commitments

Existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.
 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.
 Multiyear commitments, multiyear debt agreements, and new programs or contracts that result in long-term obligations.

S6B of the District's Long-term Commitments

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. Existing commitments 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.

1a. Does the district have long-term (multiyear) commitments?
 Items 1b and 2 and sections S6B and S6C) Yes

1b. In the current year, have new long-term (multiyear) commitments been incurred?
 Commitment projections? No

1c. List (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment pension or other retirement provisions (OPEB); OPEB is disclosed in Item S7A.

Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
State Critical Hardship Program	1	56000-8011	Varies depending on where salaries are budgeted	18,410

Other commitments (do not include OPEB):

Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
State Critical Hardship Program	3	State Critical Hardship Program		420,000
		Funding Held in DM Fund 14 and transferred to General Fund to make payments.		

Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
State Critical Hardship Program	25,113	18,410	18,410	18,410

Other commitments (continued):

	11,550	11,550	11,550	431,550
Total Annual Payments:	36,663	29,960	29,960	449,960
Annual payment increased over prior year (2011-12)?		No	No	Yes

The District's Annual Payments to Prior Year Annual Payment

Explanation if 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

Information:
Yes
Total
(s)

Final payment of principal is due in year 14/15. The revenue for Critical Hardship is deposited into DM Fund 14 and held for future payments owed. Revenue is transferred to General Fund to make payments.

Decreases to Funding Sources Used to Pay Long-term Commitments

Appropriate Yes or No button in Item 1; if Yes, an explanation is required in Item 2.

Do the 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

The 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.

Information:
(s)

[Empty box for explanation]

Unfunded Liabilities

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

Part 1: District's Estimated Unfunded Liability for Postemployment Benefits Other Than Pensions (OPEB)

Check 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.

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

Yes

1b. If "Yes" to 1a, have there been changes since the last OPEB liabilities?

No

1c. If "Yes" to 1a, have there been changes since the last OPEB contributions?

No

	First Interim (Form 01CSI, Item S7A)	Second Interim
1d. Actuarial accrued liability (AAL)	3,159,505.00	3,159,505.00
1e. Unfunded actuarial accrued liability (UAAL)	3,159,505.00	3,159,505.00
1f. Is the UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
1g. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Nov 15, 2011	Nov 15, 2011

	First Interim (Form 01CSI, Item S7A)	Second Interim
1h. Required contribution (ARC) per actuarial valuation or Alternative Method		
Fiscal Year (2012-13)	364,831.00	364,831.00
Fiscal Year (2013-14)	364,831.00	364,831.00
Fiscal Year (2014-15)	364,831.00	364,831.00

	First Interim	Second Interim
1i. Contributions (for this purpose, include premiums paid to a self-insurance fund) - Projects 3701-3752		
Fiscal Year (2012-13)	180,157.00	180,157.00
Fiscal Year (2013-14)	157,592.00	154,835.00
Fiscal Year (2014-15)	151,955.00	150,835.00

	First Interim	Second Interim
1j. Contributions (equivalent of "pay-as-you-go" amount)		
Fiscal Year (2012-13)	180,157.00	172,552.00
Fiscal Year (2013-14)	157,592.00	154,835.00
Fiscal Year (2014-15)	151,955.00	150,835.00

	First Interim	Second Interim
1k. Number of employees receiving OPEB benefits		
Fiscal Year (2012-13)	16	16
Fiscal Year (2013-14)	14	15
Fiscal Year (2014-15)	13	14

District's Unfunded Liability for Self-insurance Programs

Enter 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.

1a. Does the district operate any self-insurance programs such as pension, compensation, employee health and welfare, or disability? (Do not include OPEB; which is covered in Item 1b. If no, skip items 1b-4)

No

1b. Have there been changes since the last reporting period in unfunded insurance liabilities?

n/a

1c. If no to 1a, have there been changes since the last reporting period in unfunded insurance contributions?

n/a

2. Unfunded liabilities
 2a. Unfunded liability for self-insurance programs
 2b. Unfunded liability for self-insurance programs

	First Interim (Form 01CSI, Item S7B)	Second Interim
2a. Unfunded liability for self-insurance programs		
2b. Unfunded liability for self-insurance programs		

3. Contributions
 3a. Contributions (funding) for self-insurance programs
 3b. Current Year (2012-13)
 3c. Next Year (2013-14)
 3d. Subsequent Year (2014-15)

	First Interim (Form 01CSI, Item S7B)	Second Interim
3a. Contributions (funding) for self-insurance programs		
3b. Current Year (2012-13)		
3c. Next Year (2013-14)		
3d. Subsequent Year (2014-15)		

4. Contributions
 4a. Contributions (funded) for self-insurance programs
 4b. Current Year (2012-13)
 4c. Next Year (2013-14)
 4d. Subsequent Year (2014-15)

4a. Contributions (funded) for self-insurance programs		
4b. Current Year (2012-13)		
4c. Next Year (2013-14)		
4d. Subsequent Year (2014-15)		

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Section 8 - Labor Agreements

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 newly ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of 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 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.

Part C - District's Labor Agreements - Certificated (Non-management) Employees

DATE: [] Please 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 Labor Agreements as of the Previous Reporting Period

Were any labor negotiations settled as of first interim projections?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of (non-management) full-time employees	30.5	29.5	29.5	29.5

Were salary and benefit negotiations 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.

Were salary and benefit negotiations still unsettled?

If Yes, complete questions 6 and 7.

Part D - First Interim Projections

Under Code Section 3547.5(a), date of public disclosure board meeting:

Under 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:

Under Code Section 3547.5(c), was a budget revision adopted for the collective bargaining agreement?

If Yes, date of budget revision board adoption:

Effective date of the agreement:

Begin Date:

End Date:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Was any salary settlement included in the interim and multiyear agreement?	<input type="text" value="Yes"/>	<input type="text" value="Yes"/>	<input type="text" value="Yes"/>

One Year Agreement

Total cost of salary settlement

<input type="text" value="45,740"/>	<input type="text" value="45,740"/>	<input type="text" value="45,740"/>
-------------------------------------	-------------------------------------	-------------------------------------

% change in salary schedule from prior year or

<input type="text" value="2.5%"/>

Multiyear Agreement

Total cost of salary settlement

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

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

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

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

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Percent increase in salary and statutory benefits	[]		
	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Included for any tentative salary schedule increases	[]		

(Management) Health and Welfare (H&W) Benefits	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Benefit changes included in the interim and MYPs?	[]	[]	[]
Cost of H&W benefits	[]	[]	[]
H&W cost paid by employer	[]	[]	[]
Projected change in H&W cost over prior year	[]	[]	[]

(Management) Prior Year Settlements Negotiated			
Projections			
Costs included since first interim projections for prior year	[]	[]	[]
Costs included in the interim?	[]	[]	[]
Costs included in the interim and MYPs	[]	[]	[]
Description of the new costs:	[]		

[]

(Management) Step and Column Adjustments	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Column adjustments included in the interim and MYPs?	[]	[]	[]
Step and column adjustments	[]	[]	[]
Change in step & column over prior year	[]	[]	[]

(Management) Attrition (layoffs and retirements)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Attrition included in the budget and MYPs?	[]	[]	[]
Cost of H&W benefits for those laid-off or retired	[]	[]	[]
Costs included in the interim and MYPs?	[]	[]	[]

(Management) - Other

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,

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

Check 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.

Classified Labor Agreements as of the Previous Reporting Period
 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)
	26.4	27.1	27.1	27.1

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.

Salary and benefit negotiations still unsettled?
 If Yes, complete questions 6 and 7.

First Interim Projections
 Code Section 3547.5(a), date of public disclosure board meeting:
 Code Section 3547.5(b), was the collective bargaining agreement certified by the superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
 Code Section 3547.5(c), was a budget revision adopted for the collective bargaining agreement?
 If Yes, date of budget revision board adoption:

Covered by the agreement: Begin Date: End Date:

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Multiyear settlement included in the interim and multiyear			

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

Percent increase in salary and statutory benefits

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Included for any tentative salary schedule increases	0	0	0

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C Management) Health and Welfare (H&W) Benefits
 Have H&W benefit changes included in the interim and MYPs?
 List of H&W benefits
 Total H&W cost paid by employer
 Percentage change in H&W cost over prior year

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
264,843	264,846	264,843
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

C Management) Prior Year Settlements Negotiated
 Have settlements been included since first interim for prior year settlements?
 Amount of new costs included in the interim and MYPs
 Describe the nature of the new costs:

No		
----	--	--

C Management) Step and Column Adjustments
 Are step and column adjustments included in the interim and MYPs?
 Amount of step and column adjustments
 Percentage change in step & column over prior year

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
6,000	6,000	6,000
5.0%	5.0%	5.0%

C Management) Attrition (layoffs and retirements)
 Are layoff and retirement benefits included in the interim and MYPs?
 Are layoff and retirement benefits for those laid-off or retired included in the interim and MYPs?

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

C Management) - Other
 Describe other 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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S8 District's Labor Agreements - Management/Supervisor/Confidential Employees

At the appropriate Yes or No button for "Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period." There are no extractions

Status of Management/Supervisor/Confidential Labor Agreements as of the Previous Reporting Period
 All confidential labor negotiations settled as of first Interim projections?
 If a complete number of FTEs, then skip to S9.
 If not, see 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 Employees	6.4	6.4	6.4	6.4

Have salary and benefit negotiations been settled since first interim projections?
 If Yes, complete question 2.
 If No, complete questions 3 and 4.
 Are salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Management/Supervisor/Confidential First Interim Projections

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Amount of settlement included in the interim and multiyear			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Amount of tentative increase in salary and statutory benefits

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Amount of any tentative salary schedule increases	0	0	0

Management/Supervisor/Confidential Salary and Benefits

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Amount of benefits paid by employer	115,572	115,572	115,572
Percentage change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Salary Adjustments

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Percentage adjustments included in the budget and MYPs?	Yes	Yes	Yes
Amount of adjustments	4,000	4,000	4,000
Percentage change in salary and column over prior year	5.0%	5.0%	5.0%

Management/Supervisor/Confidential Salary Increases, etc.)

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Percentage of benefits included in the interim and MYPs?	Yes	Yes	Yes
Amount of benefits	2,098	2,098	2,098
Percentage change of other benefits over prior year	0.0%	0.0%	0.0%

Other Funds

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
multiyear projection for that fund. Explain plans for how and when the negative fund balance will be addressed.

Other Funds with Negative Ending Fund Balances

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

Is any other fund projected to have a negative fund
balance at the end of the current fiscal year?

No

are 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

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
how and when the problem(s) will be corrected.

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A1 FISCAL INDICATORS

These 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 suggest a need for additional review.

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

Are the financial projections show that the district will end the current fiscal year with a surplus in the general fund? (Data from Criterion 9B-1, Cash Balance, etc.) (Yes or No)

No

Is the personnel position control independent from the payroll system?

Yes

Has there been a salary increase in both the prior and current fiscal years?

No

Are there any jobs operating in district boundaries that impact the district's revenue, either in the prior or current fiscal year?

No

Has the district entered into a bargaining agreement where any of the current years of the agreement would result in salary increases that exceed the projected state funded cost-of-living adjustment?

Yes

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

Yes

Is the pension system independent of the county office system?

No

Does the district have any reports that indicate fiscal distress pursuant to Education Code 100000(a)? (If Yes, provide copies to the county office of education.)

No

Have there been any personnel changes in the superintendent or chief business officer in the last 12 months?

No

Comments for additional fiscal indicators, please include the item number applicable to each comment.

A5. A 2.5% increase to the Certificated Salary Schedule retro to 7/1/2012 was negotiated. Since the COLA for 12/13 was unfunded, this increase exceeds the State Funded COLA.
A6. The District currently provides uncapped medical benefits to Classified Retirees for a maximum of 5 years or Medicare eligible whichever comes first.

Second Interim Criteria and Standards Review

Biggs Unified School District MYP Unrestricted

PROJECTED MULTI-YEAR BUDGETS

5% Reserve Version

Budget Model Assumptions

2012-2013 Second Interim Budget Unrestricted

Board Policy

AS BASELINE DATA

1-Mar-13

		2012-2013 2nd Int Budget	2013-2014 Projection	2014-2015 Projection	Info Only 2015-2016 Projection	2012-2013 Income COLA for 12-13 is 3.24% Unfunded added to RL Deficit
INCOME						
8000 Revenue Limit Sources		3,453,622	3,453,622	3,453,622	3,453,622	
8100-8200 Federal Revenues		18,193	18,193	18,193	18,193	
8300-8500 Other State Revenues		603,121	603,121	603,121	603,121	
8600-8700 Other Local Revenues		332,178	332,178	332,178	332,178	
REVENUE BEFORE ADJUSTMENTS		4,407,114	4,407,114	4,407,114	4,407,114	
Adjustments to Income	2012-2013					
Adjustments to Income	2013-2014					2013-2014
Expand MAA Billing Program			-			Income
COLA Adjustment	R. Limit 7,231.65 COLA 1.65%		40,331	40,331	40,331	COLA for 13-14 is 1.65%
Estimated Increase in ADA at P1 10	ADA 338.00		-			
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00		-	-	-	Projected decline in ADA
Adjustments to Income	2014-2015					2014-2015
Expand MAA Billing Program				-		Income
COLA Adjustment	R. Limit 7,377.65 COLA 2.20% ADA 338.00			42,642	42,642	COLA for 14-15 is 2.20%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00			-	-	Projected decline in ADA
CSR FLEXIBILITY ENDS				(109,242)	(109,242)	
Adjustments to Income	2015-2016					2015-2016
Expand MAA Billing Program					-	Income
COLA Adjustment	R. Limit 7,554.71 COLA 2.40% ADA 338.00				47,635	COLA for 15-16 is 2.40%
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA 0.00				-	
TOTAL PROJECTED REVENUE		4,407,114	4,447,445	4,380,845	4,428,479	
EXPENSES						
1000 - Certificated Salaries		1,789,232	1,789,232	1,789,232	1,789,232	
2000 - Classified Salaries		700,019	700,019	700,019	700,019	
3000 - Benefits		910,408	910,408	910,408	910,408	
4000-6000 Books, Supplies, Etc.		762,530	762,530	762,530	762,530	
7100-7200 Other Outgo		11,550	11,550	11,550	11,550	
7300-7399 Indirect/Direct Support Costs		(63,745)	(63,745)	(63,745)	(63,745)	
Sub-total Expenses		4,109,994	4,109,994	4,109,994	4,109,994	
7600-8900 Transfers In/Out		(2,296)	(2,296)	(2,296)	(2,296)	
8980-8999 Contributions		472,041	472,041	472,041	472,041	
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS		4,579,739	4,579,739	4,579,739	4,579,739	
Adjustments to Expenses	2012-2013					2012-2013
Monitor Enrollment & Daily Attendance so TA with Confidential		-	-	-	-	Expenses
TA with BUTA		45,740	45,740	45,740	45,740	
Adjustments to Expenses	2013-2014					2013-2014
Increase in Worker's Compensation Rate		-	-	-	-	Expenses
Increase in Unemployment Insurance Rate		-	-	-	-	

Step/Column for Certificated		22,000	22,000	22,000
Step/Column for Classified		2,600	2,600	2,600
Step/Column for Admin/Confidential		4,000	4,000	4,000
Retiree benefit savings 2 retirees end coverage		(15,000)	(15,000)	(15,000)
Reduction in 4000's & 5000's		-	-	-
Possible reduction in Legal (based on '12/'13 to date)		(15,000)	(15,000)	(15,000)
Retiree Salary savings 1 Certificated		(20,000)	(18,500)	(17,000)
Retiree Benefit Increase 1 Certificated Retiree		12,243	12,243	12,243
Increased Contribution required for Sequestration		13,000	13,000	13,000
Adjustments to Expenses	2014-2015			
Increase in Worker's Compensation Rate				
Increase in Unemployment Insurance Rate				
Step/Column for Certificated			22,000	22,000
Step/Column for Classified			2,600	2,600
Step/Column for Admin/Confidential			4,000	4,000
Retiree benefit savings or Increase			(4,000)	(4,000)
Adjustments to Expenses	2015-2016			
Increase in Worker's Compensation Rate				
Increase in Unemployment Insurance Rate				
Step/Column for Certificated				22,000
Step/Column for Classified				2,600
Step/Column for Admin/Confidential				4,000
Retiree benefit savings or Increase				(7,000)
TOTAL PROJECTED EXPENSES		4,625,479	4,629,322	4,655,422
NET INCREASE/(DECREASE) IN FUND BALANCE		(218,365)	(181,877)	(274,577)
BEGINNING BALANCE		951,870	733,505	551,628
AUDIT ADJUSTMENTS		0	0	0
PROJECTED ENDING BALANCE		733,505	551,628	277,051
Less:		0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury			0	0
PROJECTED UNRESTRICTED RESERVES		733,505	551,628	277,051
TOTAL RESERVES AS PERCENT OF OUTGO		15.86%	11.92%	5.95%
REQUIRED RESERVE	5.00%	264,201	264,085	265,390
OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17		377,354	379,354	381,354
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE		846,658	666,897	393,015

2014-2015 Expenses

2015-2016 Expenses

POTENTIAL VARIABLES

- > Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- > Employee health insurance premiums may increase beyond current cap
- > Unpredictable increases in gas and electric bills
- > California economy in a state of uncertainty

Balance in Fund 20 = \$218,136

1st Interim adjustments

2nd Interim Budget Assumptions

Increase in Worker's Compensation Rate	-	-	-	-
Increase in Unemployment Insurance Rate	-	-	-	-
Step/Column for Certificated		22,000	22,000	22,000
Step/Column for Classified		2,600	2,600	2,600
Step/Column for Admin/Confidential		4,000	4,000	4,000
Retiree benefit savings 2-retirees end coverage		(15,000)	(15,000)	(15,000)
Reduction in 4000's & 5000's		(15,000)	(15,000)	(15,000)
Possible reduction in Legal (based on 12/13 to date)		(15,000)	(15,000)	(15,000)
Retiree Salary savings		(20,000)	(18,500)	(17,000)
Retiree benefit Increase 1-Certificated Retiree		12,243	12,243	12,243
Increased Contribution required for Sequestration		13,000	13,000	13,000
Adjustments to Expenses	2014-2015			
Increase in Worker's Compensation Rate				
Increase in Unemployment Insurance Rate				
Step/Column for Certificated			22,000	22,000
Step/Column for Classified			2,600	2,600
Step/Column for Admin/Confidential			4,000	4,000
Retiree benefit savings or Increase			(4,000)	(4,000)
Adjustments to Expenses	2015-2016			
Increase in Worker's Compensation Rate				
Increase in Unemployment Insurance Rate				
Step/Column for Certificated				22,000
Step/Column for Classified				2,600
Step/Column for Admin/Confidential				4,000
Retiree benefit savings or Increase				(7,000)
TOTAL PROJECTED EXPENSES		4,625,479	4,614,322	4,640,422
NET INCREASE/(DECREASE) IN FUND BALANCE		(218,365)	(166,677)	(259,577)
BEGINNING BALANCE		951,870	733,505	566,628
AUDIT ADJUSTMENTS		0	0	0
PROJECTED ENDING BALANCE		733,505	566,628	307,051
Less:		0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury		0	0	0
PROJECTED UNRESTRICTED RESERVES		733,505	566,628	307,051
TOTAL RESERVES AS PERCENT OF OUTGO		15.86%	12.28%	6.62%
REQUIRED RESERVE	4.00%	211,361	210,668	211,712
OTHER FUNDS USED TO MEET REQUIRED RESV Fund 17		377,354	379,354	381,354
AMOUNT ABOVE OR (BELOW) REQUIRED RESERVE		899,498	735,314	476,693

2014-2015 Expenses

2015-2016 Expenses

POTENTIAL VARIABLES

- > Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- > Employee health insurance premiums may increase beyond current cap
- > Unpredictable increases in gas and electric bills
- > California economy in a state of uncertainty

Balance in Fund 20 = \$218,136

1st Interim adjustments

2nd Interim Budget Assumptions

Biggs Unified School District MYP Restricted

PROJECTED MULTI-YEAR BUDGETS

Budget Model Assumptions

2012-13 Second Interim Budget

AS BASELINE DATA

1-Mar-13

			2012-2013 2nd Int. Budget	2013-2014 Projection	2014-2015 Projection	2015-2016 Projection
INCOME						
8000 Revenue Limit Sources			-	-	-	-
8100-8200 Federal Revenues			260,425	260,425	260,425	260,425
8300-8500 Other State Revenues			389,412	389,412	389,412	389,412
8600-8700 Other Local Revenues			2,535	2,535	2,535	2,535
REVENUE BEFORE ADJUSTMENTS			652,372	652,372	652,372	652,372
Adjustments to Income						
<u>Adjustments to Income</u>		<u>2012-2013</u>				
EIA funding increase						
Adjustments to Income						
<u>Adjustments to Income</u>		<u>2013-2014</u>				
COLA Adjustment	R. Limit	7,231.65				
	COLA	1.65%				
	ADA	321.00				
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	0.00				
Increased Contribution required for Sequestration Sequestration reduction: 5.9%				13,000 (13,000)	13,000 (13,000)	13,000 (13,000)
<u>Adjustments to Income</u>		<u>2014-2015</u>				
COLA Adjustment	R. Limit	7,377.65				
	COLA	2.20%				
	ADA	321.00				
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	0.00				
<u>Adjustments to Income</u>		<u>2015-2016</u>				
COLA Adjustment	R. Limit	7,554.71				
	COLA	2.40%				
	ADA	321.00				
Declining Enrollment Adjustment for Revenue Limit ADA only; does not include Necessary Small School	Loss-ADA	0.00				
TOTAL PROJECTED REVENUE			652,372	652,372	652,372	652,372
EXPENSES						
1000 - Certificated Salaries			222,870	222,870	222,870	222,870
2000 - Classified Salaries			333,123	333,123	333,123	333,123
3000 - Benefits			167,215	167,215	167,215	167,215
4000-6000 Books, Supplies, Etc.			152,245	152,245	152,245	152,245
7100-7200 Other Outgo			202,456	202,456	202,456	202,456
7300-7399 Indirect/Direct Support Costs			52,671	52,671	52,671	52,671
Sub-total Expenses			1,130,580	1,130,580	1,130,580	1,130,580
7600-8900 Transfers In/Out			-	-	-	-
8980-8999 Contributions			(472,041)	(472,041)	(472,041)	(472,041)
TOTAL EXPENSES/TRANSFERS BEFORE ADJUSTMENTS			658,539	658,539	658,539	658,539
Adjustments to Expenses						
<u>Adjustments to Expenses</u>		<u>2012-2013</u>				
Monitor Enrollment & Daily Attendance so						

2012-2013

Income

COLA for 12-13 is 3.24%

Unfunded added to RL Deficit

2013-2014

2014-2015

2015-2016

2012-2013

Expenses

Adjustments to Budget Can Be Made Right Away Manage Cash Flow	-	-	-	-
Adjustments to Expenses 2013-2014				
Increase in Worker's Compensation Rate	-	-	-	-
Step/Column for Certificated	-	2,000	2,000	2,000
Step/Column for Classified	-	3,400	3,400	3,400
Adjust expenditures in 4000-5000 to balance budget	-	(11,567)	(11,567)	(11,567)
Adjustments to Expenses 2014-2015				
Increase in Worker's Compensation Rate	-	-	-	-
Step/Column for Certificated	-	-	2,000	2,000
Step/Column for Classified	-	-	3,400	3,400
Step/Column for Admin/Confidential	-	-	-	-
Adjustments to expenditures 4000's - 5000's	-	-	(5,400)	(5,400)
Adjustments to Expenses 2015-2016				
Increase in Worker's Compensation Rate	-	-	-	-
Step/Column for Certificated	-	-	-	2,000
Step/Column for Classified	-	-	-	3,400
Step/Column for Admin/Confidential	-	-	-	-
Retiree benefit savings	-	-	-	-
Adjustments to expenditures 4000's - 5000's	-	-	-	(5,400)
TOTAL PROJECTED EXPENSES	658,539	652,372	652,372	652,372
NET INCREASE/(DECREASE) IN FUND BALANCE	(6,167)	0	0	0
BEGINNING BALANCE	6,167	0	0	0
AUDIT ADJUSTMENTS	0	0	0	0
PROJECTED ENDING BALANCE	0	0	0	0
Less:	0	0	0	0
Less: Unrealized Gains of Investments and Cash in County Treasury	0	0	0	0
PROJECTED RESTRICTED ENDING BALANCE	0	0	0	0

**2013-2014
Expenses**

**2014-2015
Expenses**

**2015-2016
Expenses**

POTENTIAL VARIABLES

- > Projected ADA could be up or down for estimates
- > COLA could be higher or lower
- > Special education billback could vary from current annual estimate
- > Workers' Compensation premiums are likely to increase
- > Employee health insurance premiums may increase beyond current cap
- > Unpredictable increases in gas and electric bills
- > California economy in a state of uncertainty

Original Budget Assumptions
2nd Interim Budget Assumptions

Biggs Unified School District
 2012-2013 Projected Cash Flows
 Connected 12/18/12 Per L.A. BCOE
 3/6/2013

EPA ESTIMATE

Actual

	Actual												Total
	July	August	September	October	November	December	January	February	March	April	May	June	
BEGINNING CASH	794,411	840,638	995,916	916,845	826,818	546,868	1,471,156	1,264,638	927,312	689,877	1,038,781	674,812	
RECEIPTS													
Revenue Limit Sources													
State Aid - Current Year													
State Aid - PY rec's in July													
Prior Year Connections													
Property Taxes													
In Lieu Taxes													
Federal Sources													
Other State Sources													
Other State inc w/ Appr. - CY													
Other State inc w/ Appr. - PY													
Class Size Reduction													
Other Local Sources													
Transfers In													
Notes													
TOTAL RECEIPTS	394,522	545,337	371,888	348,941	123,826	1,352,597	212,369	122,557	199,969	752,685	57,915	840,135	5,322,739

	Actual												Total	2012-13 Second Interim Budget	Variance Check		
	July	August	September	October	November	December	January	February	March	April	May	June					
State Aid - Current Year																	
State Aid - PY rec's in July																	
Prior Year Connections																	
Property Taxes																	
In Lieu Taxes																	
Federal Sources																	
Other State Sources																	
Other State inc w/ Appr. - CY																	
Other State inc w/ Appr. - PY																	
Class Size Reduction																	
Other Local Sources																	
Transfers In																	
Notes																	
TOTAL RECEIPTS	394,522	545,337	371,888	348,941	123,826	1,352,597	212,369	122,557	199,969	752,685	57,915	840,135	5,322,739	1,771,452	0	(218,546)	

	Actual												Total	2012-13 Second Interim Budget	Variance Check		
	July	August	September	October	November	December	January	February	March	April	May	June					
DISBURSEMENTS																	
Salaries & Benefits																	
Operating Expenditures																	
Transfers Out																	
2009-10 Notes																	
TOTAL DISBURSEMENTS	269,857	79,664	340,589	111,331	340,526	344,526	343,735	346,346	364,608	350,166	377,523	406,790	1,230,983	4,122,867	0	0	

	Actual												Total	2012-13 Second Interim Budget	Variance Check	
	July	August	September	October	November	December	January	February	March	April	May	June				
NET MONTHLY CHANGE	45,001	155,278	(80,032)	(90,027)	(279,950)	923,325	(206,519)	(337,325)	(237,435)	348,904	(363,969)	204,915		4,122,867	0	0
NET ENDING CASH	840,638	995,916	915,884	826,818	546,868	1,470,193	1,264,638	927,312	689,877	1,038,781	674,812	879,727		1,117,707	0	0

	Actual												Total	2012-13 Second Interim Budget	Variance Check	
	July	August	September	October	November	December	January	February	March	April	May	June				
Treasurer Cash (General Fund)	466,518	621,795	541,763	451,736	171,786	1,095,111	888,592	551,267	313,832	661,775	297,806	502,720		4,122,867	0	0
Fund 17 (3527)	374,121	374,121	374,121	375,082	375,082	375,082	376,045	376,045	377,006	377,006	377,006	377,006		1,117,707	0	0
Variance	0	0	0	0	0	0	0	0	0	0	0	0		0	0	0
Total Cash (General and Fund 17)	840,638	995,916	915,884	826,818	546,868	1,470,193	1,264,638	927,312	689,877	1,038,781	674,812	879,727		5,240,574	0	0

BIGGS UNIFIED SCHOOL DISTRICT
Income Statement

GENERAL FUND

Fiscal Year 2013 to date
Objects from Standard Account Code Structure
Budget Version: 21

03/08/2013

Object Description	Unrestricted			Restricted		
	Budget	Actual	%	Budget	Actual	%
Beginning Balance						
9791 BEGINNING BALANCE	951,870.00	951,870.46	100.	6,167.00	6,167.38	100.
Total 9000	951,870.00	951,870.46	100.	6,167.00	6,167.38	100.
Total Beginning Balance	951,870.00	951,870.46	-0.46	6,167.00	6,167.38	-0.38
Revenue						
8011 STATE AID - CURRENT YEAR	1,771,452.00	798,270.00	45.	0.00	0.00	0.
8019 STATE AID - PRIOR YEARS	0.00	-1.00	0.	0.00	0.00	0.
8021 HOME OWNERS EXEMPTIONS	27,118.00	18,128.60	67.	0.00	0.00	0.
8029 IN-LIEU TAXES	1,757.00	1,877.03	107.	0.00	0.00	0.
8041 SECURED ROLL TAXES	1,985,019.00	1,183,153.53	60.	0.00	0.00	0.
8042 UNSECURED ROLL TAXES	121,468.00	128,765.41	106.	0.00	0.00	0.
8043 PRIOR YEAR TAXES	3,200.00	1,691.19	53.	0.00	0.00	0.
8044 SUPPLEMENTAL TAXES	2,423.00	0.00	0.	0.00	0.00	0.
8045 E.R.A.F.	-446,610.00	-203,492.77	46.	0.00	0.00	0.
8092 REV LMT PERS REDUCTION	8,090.00	0.00	0.	0.00	0.00	0.
8096 TRSFRS TO CHRTRS IN LIEU I	-20,295.00	-3,904.00	19.	0.00	0.00	0.
8000 REVENUE LIMIT SOURCES	3,453,622.00	1,924,487.99	56.	0.00	0.00	0.
8181 SPEC ED ENTITLEMENT PER U	0.00	0.00	0.	0.00	0.00	0.
8100 FEDERAL REVENUE	0.00	0.00	0.	59,177.00	14,794.00	25.
8260 FOREST RES FUND SCHOOL D	1,575.00	0.00	0.	59,177.00	14,794.00	25.
8290 OTHER FEDERAL REVENUE	16,618.00	0.00	0.	0.00	0.00	0.
8200 FEDERAL REVENUE	18,193.00	0.00	0.	59,177.00	14,794.00	25.
8311 OTHER STATE APPORTS-CURJ	0.00	0.00	0.	0.00	0.00	0.
8434 CLASS SIZE REDUCTION K-3	109,242.00	30,524.00	28.	0.00	0.00	0.
8300 OTHR STATE APPORTS	109,242.00	30,524.00	28.	0.00	0.00	0.
8550 MANDATED COST REIMBURS	14,493.00	16,247.10	112.	0.00	0.00	0.
8560 STATE LOTTERY REVENUE	58,625.00	23,847.24	41.	11,625.00	4,329.00	37.
8590 ALL OTHER STATE REVENUE	420,761.00	267,580.00	64.	8,280.00	6,212.00	75.
8500 OTHER STATE REVENUE	493,879.00	307,674.34	62.	19,905.00	10,541.00	53.
Total	951,870.00	951,870.46	-0.46	6,167.00	6,167.38	-0.38

**BIGGS UNIFIED SCHOOL DISTRICT
Income Statement**

GENERAL FUND

03/08/2013

Fiscal Year 2013 to date
Objects from Standard Account Code Structure
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	Budget	Actual	%	Budget	Actual	%
8650 LEASES & RENTALS	20,400.00	13,600.00	67.	0.00	0.00	0.00
8660 INTEREST	20,000.00	4,693.25	23.	0.00	0.00	0.00
8699 ALL OTHER LOCAL REVENUE 41	254,067.00	107,742.47	42.	2,535.00	2,535.42	-0.42
8600 OTHER LOCAL REVENUES	294,467.00	126,035.72	0.	2,535.00	2,535.42	-0.42
8782 TRANSFER FROM COE	37,711.00	0.00	0.	0.00	0.00	0.00
8700 TUITION & OTHER TRANSFER	37,711.00	0.00	0.	0.00	0.00	0.00
Total 8000	4,407,114.00	2,388,722.05	54.	652,372.00	287,584.14	44.
Total Revenue	4,407,114.00	2,388,722.05		652,372.00	287,584.14	
Transfers In/Contrib						
8919 OTHER INTERFUND TRANSFER IN	11,550.00	0.00	0.	0.00	0.00	0.00
8980 CONTRIB FROM UNRES REVENUE	-472,041.00	0.00	0.	472,041.00	0.00	0.00
8900 INTERFUND TRANSFERS	-460,491.00	0.00	0.	472,041.00	0.00	0.00
Total 8000	-460,491.00	0.00	0.	472,041.00	0.00	0.00
Total Transfers In/Contrib	-460,491.00	0.00		472,041.00	0.00	
Transfers Out						
7616 INTERFUND TRANSFER TO CAFE	9,254.00	0.00	0.	0.00	0.00	0.00
Total 7000	9,254.00	0.00	0.	0.00	0.00	0.00
Total Transfers Out	9,254.00	0.00		0.00	0.00	
Expenditures						
1100 TEACHERS	1,493,904.00	1,033,484.74	69.	179,085.00	121,532.05	68.
1200 PUPIL SUPPORT	37,491.00	26,244.12	70.	31,685.00	20,163.43	64.
1300 SUPERS & ADMINS	257,837.00	171,890.98	67.	12,100.00	9,108.72	75.
Total 1000	1,789,232.00	1,231,619.84	69.	222,870.00	150,804.20	68.
2100 INSTRUCTIONAL AIDES	10,375.00	6,229.40	60.	205,192.00	140,054.63	68.
2200 CLASSIFIED SUPPORT	229,070.00	141,690.05	62.	113,254.00	73,317.00	65.
2300 CLASSIFIED ADMINISTRATOR	15,451.00	9,291.34	60.	11,295.00	7,530.00	67.
2400 CLERICAL	319,820.00	211,163.30	66.	0.00	0.00	0.00

**BIGGS UNIFIED SCHOOL DISTRICT
Income Statement**

GENERAL FUND

Fiscal Year 2013 to date
Objects from Standard Account Code Structure
Budget Version: 21

03/08/2013

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	Budget	Actual	%	Budget	Actual	%
2900 OTHER CLASSIFIED	125,303.00	74,107.35	59.	3,382.00	375.18	11.
Total 2000	700,019.00	442,481.44	63.	333,123.00	221,276.81	66.
3101 STRS-CERTIFICATED	145,632.00	100,752.34	69.	17,818.00	12,083.62	68.
3201 PERS-CERTIFICATED	212.00	0.00	0.	0.00	0.00	0.
3202 PERS-CLASSIFIED	77,642.00	45,359.41	58.	37,034.00	22,478.22	61.
3301 OASDI/MEDICARE CERTIFICA	25,235.00	16,517.16	65.	3,327.00	2,188.01	66.
3302 OASDI CLASSIFIED	52,621.00	29,980.04	57.	25,137.00	15,992.79	64.
3401 HEALTH INS-CERTIFICATED	268,315.00	190,582.00	71.	34,388.00	24,684.98	72.
3402 HEALTH INS-CLASSIFIED	70,503.00	46,890.34	67.	28,032.00	17,996.57	64.
3501 UNEMPLOY INS-CERTIFICATI	20,681.00	13,233.55	64.	2,367.00	1,647.38	70.
3502 UNEMPLOY INS-CLASSIFIED	7,004.00	4,326.19	62.	3,703.00	2,318.23	63.
3601 WORKERS COMP-CERTIFICAI	40,146.00	27,494.63	68.	4,829.00	3,372.15	70.
3602 WORKERS COMP-CLASSIFIED	15,331.00	9,865.06	64.	7,351.00	4,931.80	67.
3701 RETIREE BENEFITS-CERTIFIC.	117,353.00	76,184.15	65.	0.00	0.00	0.
3702 RETIREE BENEFITS-CLASSIFE	62,804.00	31,766.05	51.	0.00	0.00	0.
3801 PERS REDUCTION-CERTIFICA	124.00	0.00	0.	0.00	0.00	0.
3802 PERS REDUCTION-CLASSIFIEI	4,865.00	6,362.99	131.	3,101.00	1,996.07	64.
3901 OTHER BENEFITS-CERTIFICA	1,940.00	1,272.58	66.	128.00	83.84	66.
Total 3000	910,408.00	600,586.49	66.	167,215.00	109,773.66	66.
4100 TEXTBOOKS	13,321.00	12,104.88	91.	0.00	0.00	0.
4200 BOOKS OTHER THAN TEXT	21,749.00	21,018.19	97.	16,733.00	16,514.80	99.
4300 MATERIALS & SUPPLIES	167,648.00	111,162.16	66.	71,174.00	49,671.37	70.
4400 NON-CAPITALIZED EQUIPMEI	18,000.00	11,580.43	64.	1,000.00	0.00	0.
Total 4000	220,718.00	155,865.66	71.	88,907.00	66,186.17	74.
5200 TRAVEL & CONFERENCES	11,900.00	10,523.75	88.	16,112.00	8,501.70	53.
5300 DUES & MEMBERSHIPS	7,900.00	6,413.00	81.	490.00	0.00	0.
5450 OTHER INSURANCE	34,167.00	34,167.00	100.	0.00	0.00	0.
5500 UTILITIES & HOUSEKEEPING	163,400.00	104,032.22	64.	0.00	0.00	0.

**BIGGS UNIFIED SCHOOL DISTRICT
Income Statement**

GENERAL FUND

03/08/2013

Fiscal Year 2013 to date
Objects from Standard Account Code Structure
Budget Version: 21

Object Description	Unrestricted			Restricted		
	Budget	Actual	%	Budget	Actual	%
5600 RENTS, LEASES & REPAIRS	44,672.00	27,069.46	61.	500.00	0.00	0.
5710 INTERPROG SERVICES	14,007.00	0.00	0.	-14,007.00	0.00	-14,007.00
5800 OTHER SERVICES & OPER EXI	214,785.00	93,865.52	44.	60,243.00	21,279.60	38,963.40
5900 COMMUNICATIONS	45,981.00	20,487.22	45.	0.00	0.00	0.00
Total 5000	536,812.00	296,558.17	55.	63,338.00	29,781.30	33,556.70
6200 BUILDINGS & IMPROVE OF BU	5,000.00	0.00	0.	0.00	0.00	0.00
Total 6000	5,000.00	0.00	0.	0.00	0.00	0.00
7142 TUTION - TO COUNTY OFFIC	0.00	0.00	0.	202,456.00	43,680.82	158,775.18
7310 INTERPROGRAM SUPPORT	-52,671.00	0.00	0.	52,671.00	0.00	52,671.00
7350 INTERFUND SUPPORT	-11,074.00	0.00	0.	0.00	0.00	0.00
7438 DEBT SERVICE - INTEREST	11,550.00	0.00	0.	0.00	0.00	0.00
Total 7000	-52,195.00	0.00	0.	255,127.00	43,680.82	211,446.18
Total Expenditures	4,109,994.00	2,727,111.60	0.00	1,130,580.00	621,502.96	509,077.04

Change in Fund Balance:	-172,625.00	-338,389.55	-6,167.00	-333,918.82
Appropriated for Economic Uncertainty:	0.00		0.00	
Unappropriated Balances:	779,245.00		0.00	
Total Ending Fund Balance:	779,245.00	613,480.91		(327,751.44)

**BIGGS UNIFIED SCHOOL DISTRICT
2012/2013 SECOND INTERIM BUDGET
UNRESTRICTED GENERAL FUND**

Below are the revenue and expense estimates for the 12/13 Second Interim Budget Unrestricted General Fund as reported in SACS, MYP and adopted on March 14, 2013 with narratives for changes.

REVENUES

- 11/12 Ending Fund Balance **\$951,870**
- 12/13 Second Interim Budget projected Ending Fund Balance **\$733,505**
- 12/13 Original Budget projected Ending Balance **\$219,522**

❖ *Estimated change in fund balance from 11/12 to 12/13*
-\$218,365

- **Second Interim Budget**

	<u>2nd Int</u>	<u>1st Int.</u>
✓ Revenue Limit Sources 8000	\$3,453,622	3,331,980
✓ Federal Revenues 8100-8200	\$ 18,193	18,099
✓ Other State Revenue 8300-8500	\$ 603,121	601,551
✓ Other Local Revenue 8600-8700	\$ 332,178	277,156
TOTAL UNRESTRICTED	<u>\$4,407,114</u>	<u>4,228,786</u>

❖ *Change from 12/13 1st Interim Budget*
+178,328

\$121,642 RL increase from additional ADA as reported at P1, Federal Revenue Increase from Forest Reserve revenue, Other State increase from Mandated Cost And Hourly Programs, Other Local increase from Walnut and Student Farm.

Note: Revenue limit 8000s for 12/13 includes CDS waiver funds; Other State Revenue 8300-8500 includes \$79,411 from CDS hourly funds.

13/14 Adjustments to Expenses:

- **+\$45,740**
Increase for TA with BUTA carried forward
- **+\$28,600**
Estimated increase for step and column (Certificated, Classified, Conf/Admin)
- **-\$15,000**
Retiree benefits savings (2)
- **-\$15,000**
Reduce expenditures in Tier III objects 4000s and 5000s
- **-\$15,000**
Reduce Legal Fee budget to 12/13 actual to date
- **-\$20,000**
Retiree Salary savings
- **+\$12,243**
Retiree benefits increase
- **+\$13,000**
Increased contribution to restricted for Federal Sequestration

14/15 Adjustments to Income:

- **+\$40,331**
Revenue limit COLA for 13/14 projected at 1.65% carried forward
- **+\$42,642**
Revenue limit COLA for 14/15 projected at 2.20%
- **-\$109,242**
CSR Flexibility provision ends

- + \$47,635
Revenue limit COLA for 15/16 projected at 2.40%

15/16 Adjustments to Expenses:

- +\$45,740
Increase for TA with BUTA carried forward
- +\$85,800 (\$28,600 X 3)
Estimated increase for step and column (Certificated, Classified, Conf/Admin) carried forward
- -\$15,000
Retiree benefits savings (2) carried forward
- -\$15,000
Reduce expenditures in Tier III objects 4000s and 5000s carried forward
- -\$15,000
Reduce Legal Fee budget to 11/12 actual carried forward
- -\$17,000
Retiree Salary savings adjusted and carried forward from 13/14
- +\$12,243
Retiree benefits increase carried forward
- +\$13,000
Increased contribution to restricted for Federal Sequestration
- -\$4,000
Additional Retiree Benefits savings
- -\$7,000
Additional Retiree Benefits savings

