

2012-2013

SECOND INTERIM



March 13, 2013

***Javetta Cleveland and Neil Smith,
Interim Co-Superintendents
Pauline Follansbee, Director-Fiscal Services***

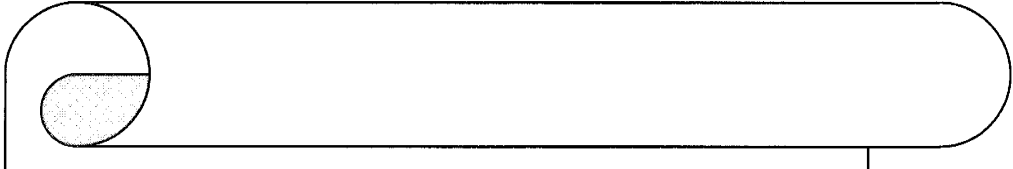
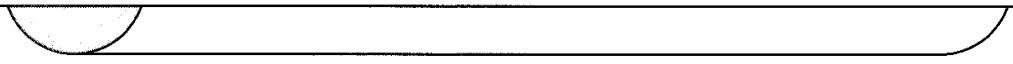


TABLE OF CONTENTS

- **Interim Overview**
 - **Variance Report**
 - **Comparison Reports**
 - **Multi Year Projections**
 - **SACS Software**
 - **School Services of Ca. Revenue
Limit Form**
- 

BERKELEY UNIFIED SCHOOL DISTRICT

Second Interim for FY 2012-13

Financial report as of January 31, 2013

INTRODUCTION

The District's Second Interim is being presented to the Alameda County Office of Education with a positive certification that indicates the District will be able to meet its financial obligations in the current and subsequent two fiscal years. The report demonstrates the District will meet the 3% reserve required by the State of California for Fiscal Year 2012-2013. The State of California requires all Districts reserve 3% of their total expenditures (including transfers out) for economic uncertainties.

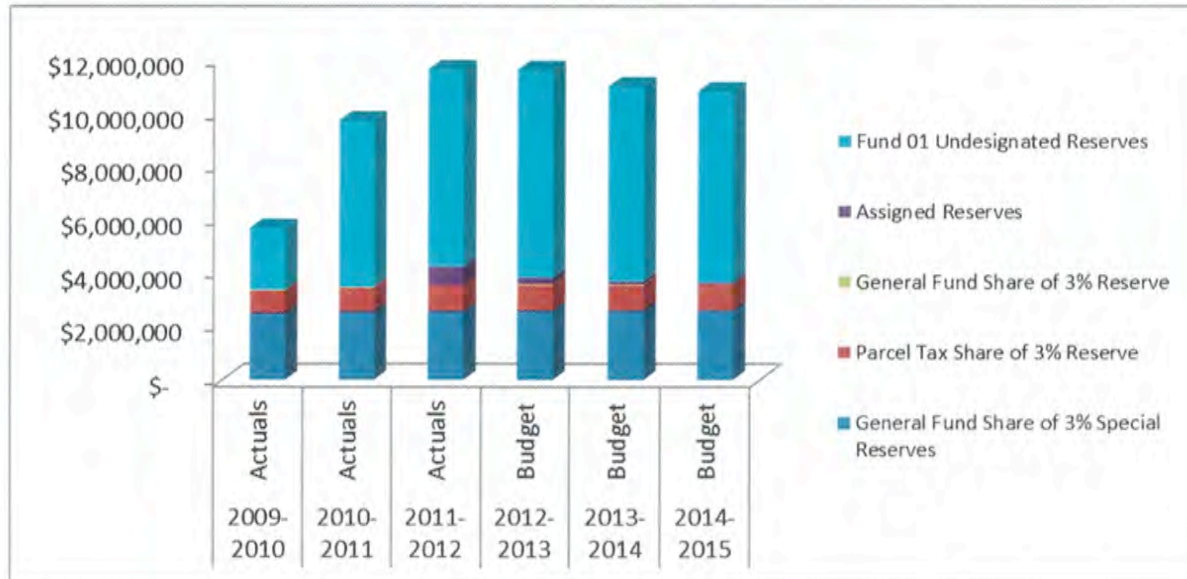
As of January 31, 2013, the District has a projected ending fund balance of \$7.9 million in excess of the 3% State reserve requirement, and is deficit spending by \$.8 million. The fund balance increased by \$1.5 million since first interim primarily due to a \$.7 million reduction in the contribution to support mental health services, a \$.3 million reduction in contribution for the child development program (preschool), a \$.2 million in budgetary savings and a \$.3 million net increase in revenue limit.

In fiscal year 2011-2012, mental health funds were redirected from the State to local school districts or SELPAs instead of the County Mental Health Department. Local school districts were required to manage the funds and ensure that students mental health needs were met. The SELPA includes five school districts within the Alameda County. The funds had previously been provided to the County Mental Health Department on an as-needed basis and the SELPA fully covered the cost of all the Districts. After the transition, the State changed the allocation method to a per student allocation and an as-needed basis. The District budgeted a \$.7 million contribution from the General Fund at budget adoption due to the uncertainty of funding. There were one-time carryover funds that were allocated to the SELPA and distributed to the five school districts on an as-needed basis. It was challenging for the District to determine whether all of our mental health service costs would be fully covered under this new methodology especially since the District's mental health costs was greater than other District's share in the SELPA. The method of allocation also required a vote by the members of the SELPA. Therefore, it was not determined until after First Interim, that carryover funds in addition to the allocation based on the hybrid formula would fully cover the District's mental health costs and the contribution of \$.7 million would not be needed. The District is projected to expend \$1.1 million in mental health costs by the end of the year. There are no more carryover funds for mental health for fiscal year 2013-14 and the SELPA has not determined if a hybrid or just straight per student formula will be used. The contribution for mental health service costs in fiscal year 2013-14 is projected to be \$.5 million under the per student formula.

The State has also presented a challenge in determining the funding for our preschool programs. The District has made a point to maintain as much of the preschool programs as possible with the resources available. Since the budget for preschool has been unsteady on the State level, the Board approved an ongoing contribution of \$.2 million and a one-time contribution of \$.4 million. A review of the current program projected budget determined that

\$.3 million would not be needed to sustain the District current programs through the rest of the school year.

At budget adoption, the District projected a decline in ADA over the prior year due to the continued projected growth of the Charter Schools. The projected decline in ADA did not materialize based on first attendance report (P1) but stayed relatively flat over the prior year. Since the District is funded on ADA, the budget was increased by \$.4 million based on the P1 attendance report. This increase was offset by a \$.2 million reduction in revenue due to a decrease in unemployment insurance costs which is funded as part of the State revenue limit.



LOOKING AHEAD

The District is projected to deficit spend by approximately \$.8 million in fiscal year 2012-13, \$.5 million in Fiscal Year 2013-14 and \$.2 million in fiscal year 2014-15. Over the past 4 years, the District has not received a Cost-of-Living adjustment from the state. With the passage of Proposition 30, the District escaped a \$4 million State budget cut this year. Even with the passage of Proposition 30, the proposed Governor's budget for 2013-14 only provides for a mere 1.65% COLA after four years of no additional revenue and only cuts to the District revenue. What saved the District was \$9.8 million in one-time Federal Stimulus funds which the District used very prudently to prevent layoffs. In fiscal years 2010-2011 and 2011-2012 which the State threatened cuts, the District made budget reductions to ensure fiscal stability and the Governor then restored the cuts. Therefore, the reductions along with Stimulus funds increased the ending fund balance to \$7.9 million. Despite the restored cuts, the District still has lost \$8 million in State revenue over the 4 year period.

The Governor's proposal plans to make the District whole over a 7 year period by building the District's revenue back to the 2007-08 level through a Local Control Funding Formula (LCFF).

Local Control Funding Formula Proposal (LCFF)

Governor Brown is proposing the Local Control Funding Formula (LCFF) to address the inequitable distribution of resources and ensure that student needs drive the allocation of resources. The LCFF would replace revenue limits and most categorical program funding, and will restore the significant funding reductions (deficit factor) made to general purpose school funding over the last five years.

Under the formula, each school district will receive a per pupil base grant based on grade spans and will receive additional funding based on the number of English learners, pupils eligible for free and reduced-price meals, and foster youth pupils they serve. For fiscal year 2012-13, proposed grade span base funding per pupil is \$6,342 for K-3, \$6,437 for grades 4-6, \$6,628 for grades 7-8, and \$7,680 for grades 9-12.

Categorical programs excluded from the formula include Transportation, Targeted Instructional Improvement Block Grant (TIIG), Child Nutrition and Special Education.

It is projected that no school district or charter school will receive less than it did in FY 2012-13. On a statewide basis, funding levels are projected to grow by approximately \$2,700 per-student over the first five years of implementation.

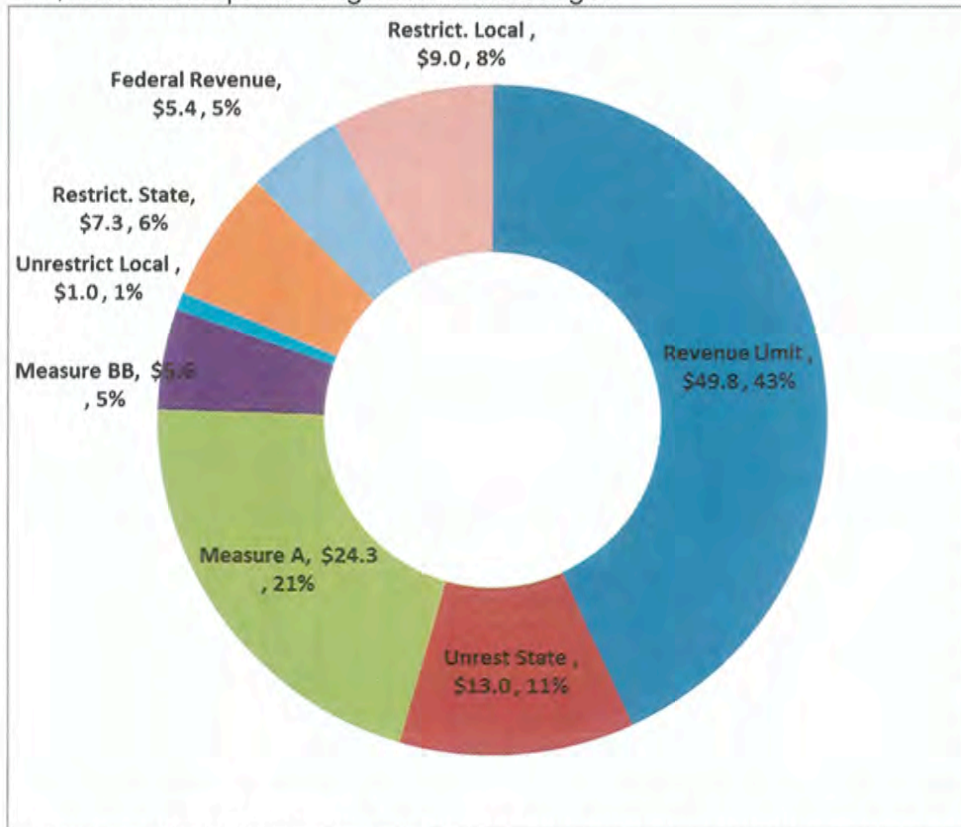
The District is projected to receive \$7,527 per ADA in fiscal year 2013-14, \$7,770 per ADA in fiscal year 2014-15 and \$9,932 in fiscal year 2020-21 when the formula is fully implemented. If the LCFF is implemented in fiscal year 2012-13, it is estimated that we will receive an additional \$400,000 in funding over the current general purpose revenue limit funding method.

However, this formula is only proposed and has not been passed through the State legislature.

COMBINED GENERAL FUND

Revenues

Revenues projected in the combined General Fund for 2012-13 total \$115.4 million. Revenue limit funding is \$49.8 million or 43% of all 2012-13 combined General Fund dollars. Restricted federal, state and local revenues total \$21.7 million or 19% of the total. Local Parcel Tax (Measure A) funds are \$24.3 million representing 21% of the total. Local Parcel Tax (Measure BB) funds are \$5.6 million representing 5% of the total. The unrestricted State program revenue is \$13 million representing 11% of the budget.



Revenue Limit Funding

The District receives the majority of its revenue based on attendance multiplied by an amount determined by the State of California called the Revenue Limit. The Revenue Limit calculation also includes other supplemental revenues in addition to revenues based on attendance. The projected base revenue limit (BRL) amount the District will receive based on attendance (ADA) for the 2012-13 year is \$6,907.83. However, for fiscal year 2012-13 a deficit factor is applied because the State is not able to fully fund the

revenue limit. When the deficit factor is applied to the revenue limit, the District only receives 77.728% (\$5,369.32 per student) of the total revenue earned per ADA. The deficated revenue limit is multiplied by the District's attendance (ADA) of 8,964.

The District receives other revenue limit add-ons that total \$2.5 million, which include "meals for the needy" and beginning teacher salary revenue. The beginning teacher salary and meals for the needy revenue is \$1.2 million before the deficit factor is applied. The "meals for the needy" revenue is reported in the General Fund, \$.1 million is retained and \$.8 million is transferred into the Cafeteria Fund. This additional revenue is used to support additional food and operational costs incurred to support increased student participation.

The District's enrollment has been increasing slightly over the years. The District's enrollment as of October 2012, shows a decline of 10 students due to net impact of growth and students leaving the District to attend Realm Charter School. The ADA projection used for the FY 2012-13 revenue limit calculation is 8,864 which is prior year ADA and half of the increased ADA at the P-1 reporting period.

Enrollment Chart

	<u>2008-2009</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
CBEDS Enrollment/October	9,118	9,338	9,643	9,451	9,441
Change in Enrollment	13	220	305	(192)	(10)
Second Period (P-2) ADA	8,456	8,728	8,927	8,945	8,968
Change in ADA	43	272	199	18	(23)
Revenue Limit ADA	8,457	8,692	8,931	8,944	8,964
ADA Percentage of Enrollment	92.8%	93.2%	92.6%	94.6%	94.9%

Revenue Comparative



Revenue Limit

The budgeted revenue limit increased by \$.3 million over the prior year due to a slight increase in ADA and an increase in COLA. The District's revenue limit is \$49.8 million.

State Program Revenues

State revenue from combined restricted and unrestricted State sources is \$20.3 million which is \$.4 million less than prior year. \$13.0 million of the funding received from State program resources is unrestricted and \$7.3 million is restricted. Unrestricted funds include \$8.6 million in Tier III flexibility funds, \$1.4 million in lottery funds, \$2.7 million in K-3 Class Size Reduction

(CSR) funds, and \$.3 million in supplemental hourly program funding. Restricted State revenue includes \$.7 million in Home-to-School transportation, \$.8 million in economic impact aide, \$.2 million in Special Education transportation, \$.2 in restricted lottery, \$1.7 million in after-school education and safety, \$.9 million in Special education apportionment, \$1.9 million in California Nutrition Network, \$.6 for CPA grants and \$.3 million in other restricted State revenue.

Local Parcel Taxes

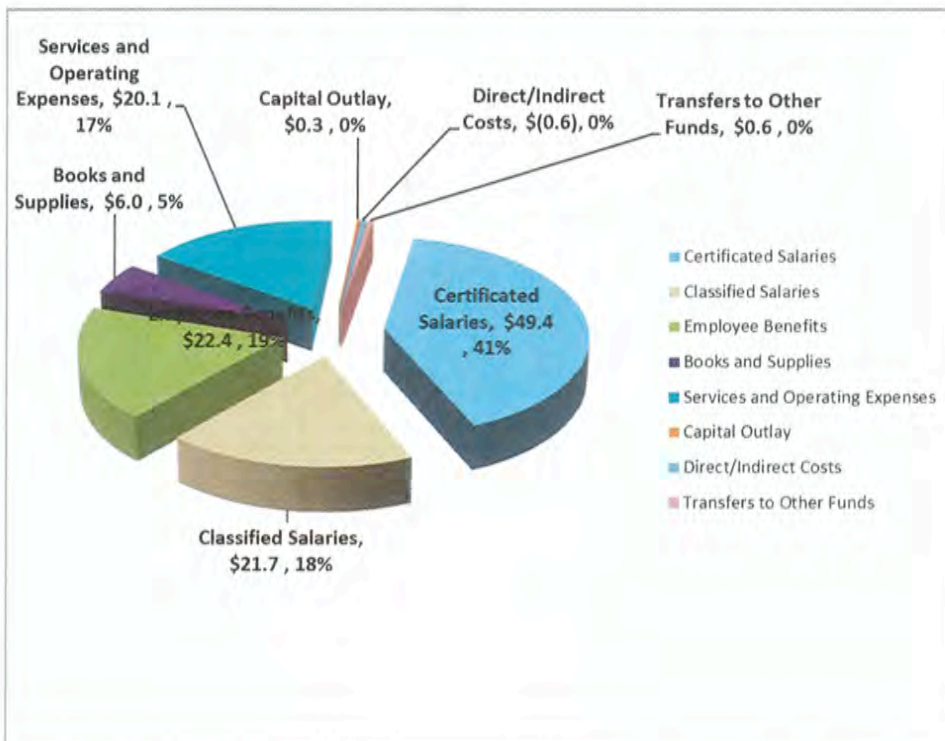
Local parcel taxes represent 26% of the combined General Fund revenues. Parcel tax revenue from BSEP/Measure A is \$24.3 million an increase over the prior year revenue due to cost of living adjustment (COLA) of 3.17%. Of the BSEP revenue, 66% is designated for class size reduction; 10.25% is designated for school enrichment programs; 6.25% for visual and performing arts programs; 7.25% for school libraries; 1.25% for parent outreach and translation services and 9% for professional development, educational program evaluation, and technology for schools. Parcel tax revenue from Measure BB is projected at \$5.6 million; there was no COLA increase for Measure BB for fiscal year 2012-13. These funds are used for school building maintenance and security.

Other Local Revenues

Other combined local revenues for 2012-13 totaled \$10 million. Unrestricted local revenues total \$1 million and include \$.3 million in leases and rental revenue, \$.2 million in revenue from other agency services and \$.4 million in other local revenue. Restricted local revenues total \$9 million and include \$4.7 million in apportionment from SELPA, \$2 million in after school parent fees, \$.8 million in PTA donations and \$.8 million in other donations and \$.7 million in transportation fees and other revenue.

Combined General Fund Expenditures

The Combined General Fund includes revenue and expenditures for unrestricted State and local funds as well as restricted State, Federal and local funds. Combined General Fund expenditures for the 2012-13 fiscal year totaled \$119.9 million.



Expenditure Comparative for Fund 01 (Unrestricted General Fund)



Salaries and Benefits

Salaries and benefits totaled \$93.5 million and were 78% of all combined General Fund expenses. Unrestricted General Fund salaries and benefits were \$55.5 million or 87.5% of unrestricted expenditures. Unrestricted certificated salaries increased by \$1.7 million over the prior year primarily due to depletion in restricted one-time federal stimulus funds which was used to prevent layoffs in 2011-12 less reduction in staffing due to decrease in enrollment at BHS plus step and column. The lack of federal jobs bill funding resulted in the transfer of 23 FTE certificated positions back to the Unrestricted General Fund. Classified Salaries increased by \$.2 million due to savings from unfilled positions removed from the 2011-12 budget and restored in the 2012-13 budget. Certificated and classified salaries were increased by the 1% one-time bonus.

Books and Supplies

Combined General Fund expenditures for books and supplies totaled \$6.0 million. This is an increase over the prior year due to loading carryover funds in 2012-13. Unrestricted Books and supply costs were \$1.3 million and are the same as the prior year.

Services and Other Operating Expenses

Combined General Fund expenditures for services and other operating expenses totaled \$20.1 million. This is an increase over the prior year due to carryover funds now included in the

2012-13 budget. Unrestricted services and operating expenses totaled \$6.5 million and increased by \$.6 million over the prior year primarily due to increased contracted services.

Transfers to other funds

The District is projecting to transfer \$.6 million to other funds in the 2012-13 fiscal year. A total of \$.3 million was transferred to child development to subsidize preschool programs, and \$.3 million to the self insurance fund to meet required reserves for Property and Liability Insurance.

Indirect/Direct costs

The indirect percentage is calculated each year by a formula established by the California Department of Education. The District's indirect cost rate for 2012-13 is 6.39%. Restricted programs and funds are charged indirect costs for support provided by central services. Other Funds including the Adult Education, Cafeteria and Child Development funds are projected to pay \$.6 million in indirect costs to the Unrestricted General Fund for support services. This amount is reflected in the combined General Fund Expenditures as an offset because the contribution is coming from other funds. The Restricted General Fund and Parcel Tax Funds are projected to contribute \$2.5 million in indirect costs to the Unrestricted General Fund 01 for support services.

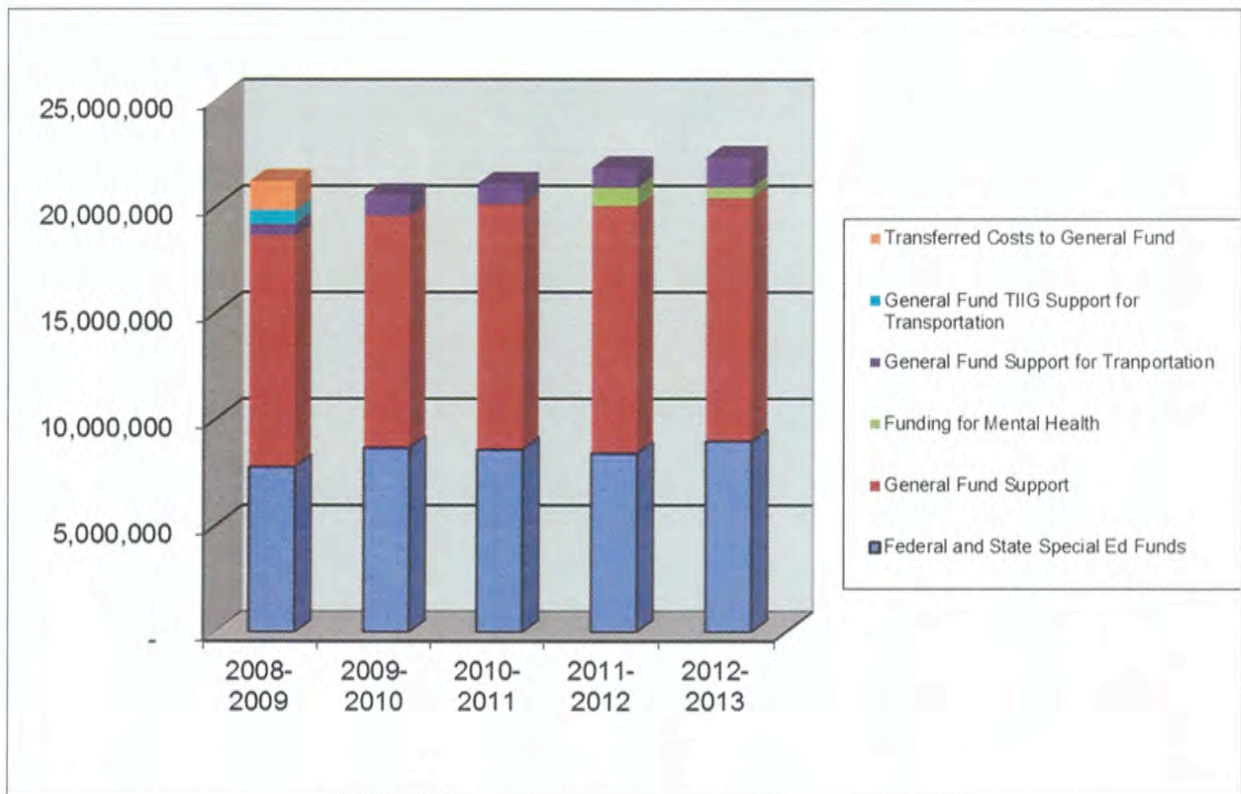
Contribution History

Other Financing Sources/Uses category is made up of transfers between the Unrestricted General Fund, the restricted General Fund and other District funds. It also is where revenues are contributed from and to other programs or funds.

Contributions to and from the Unrestricted General Fund

The Unrestricted General Fund is projected to receive a contribution of \$12.2 million from BSEP/Measure A parcel taxes to maintain class size reduction as stipulated in the measure. The Unrestricted General Fund also is projected to receive \$.2 million from the home-to-school transportation fund for field trips. The General Fund is projected to contribute \$.6 million to continuation education for their share of BSEP CSR funding and general fund support, \$11.4 million to the special education program, \$1 million to home-to-school transportation and \$1.4 million to special education transportation.

The General fund is projected to contribute \$.3 million to the Child Development fund to cover shortfalls in state and federal funding. \$.2 million of this amount is on-going and \$.1 million is on a one-time basis.



Special Education Contribution History

Under the State's maintenance of effort (MOE) requirement, the District is required to expend at least \$1 over the prior year. In fiscal years 2009-10, 2010-11 and 2011-12, the District expended \$20.5 million, \$21.1 million and \$21.8 million for special education, respectively. The District is projected to expend \$22.3 million in fiscal year 2012-13. The District is projected to expend more than prior year due to inclusion of mental health costs in the Special Education Budget.

Reserve for Economic Uncertainty

Reserve for Economic Uncertainty

The District has fully met the 3% State required reserve for economic uncertainty. The District has set aside 3% of total General Fund expenditures (including transfers out) for economic uncertainties. The total amount of the District's required reserve is \$3,597,000. As of the Second Interim the State required reserve is set aside in the following funds:

Measure BB (Fund 02)	\$ 184,050
BSEP/Measure A (Fund 04-08)	\$ 782,513
General Fund (Fund 01)	\$ 37,912
Special Reserve – (Fund 17)	\$ <u>2,592,525</u>
Total	\$ 3,597,000
Required 3%	\$ 3,597,000
Backfilled with Parcel Tax	\$0

FISCAL STATUS OF THE DISTRICT'S OTHER FUNDS

1. Parcel Tax Funds – Fund 02 – 08

Parcel Tax revenue is the largest percentage of the District revenue other than State funds received for revenue limit sources. These revenues are recorded in Funds 02 through Funds 08. The ending fund balance was \$0.6 million for Measure BB and \$3.0 million for the Measure A/BSEP and Measure B funds. Budgeted expenditures are expected to reduce the fund balance by \$.5 million for Measure BB and \$1.8 million for Measure A/BSEP due to increased expenditures for ULSS/RTI intervention staffing, expanded course offerings and program support.

		Fund Balances and Reserves as of 01/31/13	
Fund 2	Facilities Safety and Maintenance		
	Restricted Ending Fund Balance	\$	406,254.00
	Fund 2 Reserve (3%)	\$	184,050.00
		\$	590,304.00
Fund 4	BSEP Measure A of 2006		
	Class Size Reduction	\$	813,792.00
	Other BSEP Programs	\$	1,378,639.00
	BSEP Unallocated	\$	9,844.00
	BSEP Reserve (3%)	\$	778,156.00
		\$	2,980,431.00
Fund 5	BSEP Site Administered Enrichment	\$	7,969.00
Fund 6	BSEP Instructional Materials	\$	-
Fund 7	BSEP Building and Grounds	\$	945.00
Fund 8	BSEP Measure B of 2004	\$	9,705.00
	Funds 5-8 Reserve (3%)	\$	4,357.00
		\$	22,976.00
	Total	\$	3,593,711.00

2. Adult Education Fund – Fund 11

The Adult Education Fund is used to account separately for Federal, State and local revenues for Adult Education programs. The fund is used to account for the District's Adult Education expenditures. This Fund is projected to have an ending fund balance of \$701,532.

3. Child Development Fund – Fund 12

The Child Development Fund is used to account separately for Federal, State, and local revenues to operate child development programs. Funds may be used only for expenditures for the operation of child development programs. The general fund is projected to transfer \$200,000 on an on-going basis, and \$85,055, to cover shortfalls in federal and state funding. This Fund is projected to have an ending fund balance of \$134,322.

4. Cafeteria Fund – Fund 13

The Cafeteria Fund is used to account separately for Federal, State, and local resources to operate the food service program. The Cafeteria Fund generates part of its revenues from Federal, State, and a la carte sales. This Fund is projected to have an ending fund balance of \$467,406 and did not require a contribution from the Unrestricted General Fund.

5. Deferred Maintenance Fund – Fund 14

The Deferred Maintenance Fund is used to account for the State's Deferred Maintenance apportionment and the District's matching share that is made on a dollar for dollar basis. Due to Tier III State program flexibility this funding has been swept to the Unrestricted General Fund and there is a remaining ending fund balance of \$3,000.

6. Pupil Equipment Transportation Fund – Fund 15

The Pupil Equipment Transportation Fund is used to replace buses for the District. This Fund is projected to have an ending fund balance of \$9,224.

7. Special Reserve for Non Capital Outlay Fund – Fund 17

The Special Reserve for Non Capital Outlay Fund reflects an ending fund balance of \$2,592,525. The amount held in this special reserve fund partially represents the General Fund's share of the 3% State required reserve. This amount, in addition to the parcel tax's share of the reserve requirement in the amount of \$966,563, and a portion needed from the Unrestricted General Fund of \$37,912, meets the full required reserve of \$3,597,000. Therefore, the District has fully met the State required reserve for economic uncertainties without reliance on parcel tax dollars for the General Fund's share.

8. Bond Fund – Fund 21

The Building Fund exists primarily to account separately for proceeds from the sale of bonds. This Fund is projected to have an ending fund balance of \$45.6 million. Expenditures for capital outlay are projected to be \$33.5 million plus \$2.8 million in other non capital costs and operating expenses.

9. State School Building Fund – Fund 30

The State School Building Lease-Purchase Fund is used primarily to account separately for State apportionment as provided by Education Code sections 17000-17080. The principal revenues are school facilities apportionments and interest income. This Fund had no activities in FY 2012-13.

10. County School Facilities Fund – Fund 35

The County School Facilities Fund is used primarily to account separately for State apportionments from the State School Facilities Program. This Fund is also used to account for funds received from the State that reimburse expenditures previously made from the Building Fund. This Fund is projected to have an ending fund balance \$1,500.

11. Bond Interest and Redemption Fund – Fund 51

The Bond Interest and Redemption Fund is used for the repayment of bonds issued for an LEA. The premiums or accrued interest received from the sale of the bonds must be deposited in this fund. The principal revenues in this fund are State Subventions for Homeowners' Exemptions, Other Subventions/In-Lieu Taxes, Secured Roll Taxes, Unsecured Roll Taxes, Prior Years' Taxes and Interest. Expenditures in this fund are limited to bond interest, redemption, and related costs and are reported by the Alameda County Office of Education (ACOE) to the District.

12. Tax Override Fund – Fund 53

The Tax Override Fund is used for the repayment of voted indebtedness tax levies to be

financed from the ad valorem tax levies. This Fund is projected to have an ending fund balance of \$60,364.

13. Self Insurance Fund – Fund 67

Self insurance funds are used to separate moneys received for self insurance activities from other operating funds of an LEA. Separate funds may be established for each type of self-insurance activity, such as workers compensation, health and welfare, and deductible property loss. This Fund is projected to have an available ending fund balance of \$2,743,442. This is in addition to the amount reserved to fully fund workers' compensation and general property liability based on an actuarial report dated May 2012 in the amount of \$3,777,000.

Variance Report

**BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) COMPARATIVE**

Second Interim Budget As of January 31, 2013

	First Interim FY 2012-13	Second Interim FY 2012-13	<u>Variances</u>	
REVENUES:				
Revenue Limit Sources	\$ 47,967,532	\$ 48,182,096	\$ 214,564	A
Other State Revenues	12,991,471	12,990,790	(681)	
Local Revenues	956,550	1,010,929	54,379	
TOTAL REVENUES:	61,915,553	62,183,815	268,262	
EXPENDITURES:				
Certificated Salaries	35,243,094	35,203,448	39,646	
Classified Salaries	8,083,472	8,059,575	23,897	
Employee Benefits	12,645,263	12,232,185	413,078	B
Books and Supplies	1,294,169	1,297,739	(3,570)	
Services & Operating Expenses	6,460,806	6,538,784	(77,978)	C
Capital Outlay	36,063	143,963	(107,900)	D
Direct Support/Indirect Cost	(3,149,762)	(3,150,987)	1,225	
TOTAL EXPENDITURES	60,613,105	60,324,707	288,398	
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	1,302,448	1,859,108	556,660	
OTHER FINANCING SOURCES AND USES:				
Inter-fund Transfers Out				
Transfer to Child Development Fund	(50,875)	(50,875)	0	
Transfer to Preschool Program	(585,942)	(285,055)	300,887	E
Transfer to Self Insurance Fund	(243,496)	(243,496)	0	
Total Transfers Out	(880,313)	(579,426)	300,887	
Other Sources /Uses				
Proceeds from Sale or Lease-Purchase of Land and Buildings	88,000	-	(88,000)	
Contributions In and Other Financing Sources				
BSEP Contribution	11,667,700	11,667,700	0	
BSEP Direct Support	372,000	372,000	0	
BSEP Substitute Compensation	220,400	220,400	0	
Field Trips	179,131	185,797	6,666	
Total Contributions In	12,439,231	12,445,897	6,666	
Contributions Out				
Continuation Education	(691,837)	(599,162)	92,675	
Special Education - State	(11,427,392)	(11,427,392)	0	
Special Education - Mental Health	(721,491)	-	721,491	F
Home to School Transportation	(1,417,173)	(1,047,973)	369,200	G
Special Education Transportation	(1,066,517)	(1,435,717)	(369,200)	G
Total Contributions Out	(15,324,410)	(14,510,244)	814,166	

**BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) COMPARATIVE**

Second Interim Budget As of January 31, 2013

	First Interim FY 2012-13	Second Interim FY 2012-13	<u>Variances</u>
TOTAL OTHER FINANCING SOURCES /USES	(3,677,492)	(2,643,773)	1,033,719

NET INCREASE (DECREASE) IN FUND BALANCE	(2,375,044)	(784,665)	1,590,379
--	--------------------	------------------	-----------

BEGINNING FUND BALANCE	8,726,579	8,726,579	0
-------------------------------	-----------	-----------	---

ENDING FUND BALANCE	6,351,535	7,941,914	1,590,379
----------------------------	------------------	------------------	-----------

COMPONENTS OF FUND BALANCE:

Revolving Cash	100,000	100,000	0
Proceeds from sale of property	88,000	-	(88,000)
Hourly Intervention	59,560	59,560	0
Economic Uncertainties - 3%	68,389	37,912	(30,477)
Undesignated Fund Balance	6,035,586	7,744,442	1,708,856

Required Amount for Economic Uncertainties - 3%	2,660,914	2,630,437	30,477
Fund 17 Reserve Balance	2,592,525	2,592,525	0
Fund 01 Reserve Balance	68,389	37,912	(30,477)
AMOUNT SHORT OF THE 3% RESERVE REQUIREMENT	\$ -	\$ -	\$ -

**BERKELEY UNIFIED SCHOOL DISTRICT
UNRESTRICTED GENERAL FUND (FUND 01 ONLY) COMPARATIVE**

Second Interim Budget As of January 31, 2013

- A A decline of ADA was projected with the assumption that new enrollment in the Charter School would decrease the District's ADA. Due to growth in the District's enrollment in lower grades, ADA remained relatively flat over the prior year. Therefore, ADA was restored to prior year level, resulting in an increase in revenue of \$429,000. There was a net decrease of \$263,000 in revenue limit transfers to continuation and special education due to changes in ADA. Revenue also decreased by \$263,000 due to reduction in unemployment costs which is funded through the Revenue Limit.
- B Decrease in unemployment rate resulted in a reduction in benefits of \$263,000, which has been offset by the reduction in revenue limit. Other employee statutory benefits decreased by \$150,000 due to budgetary savings.
- C Decrease in service and other operating expenditures mostly due to decrease in projected fingerprint cost for volunteers.
- D Increase in capital outlay due to need for vehicle replacement and purchase of fingerprinting equipment for volunteers.
- E Decrease in transfer to the Preschool Program of one-time contribution from the general fund that is not needed to maintain programs for the balance of the fiscal year.
- F Reduction in Contribution for Special Education Mental Health Program due to a hybrid formula and additional one-time funding allocated to the District by the SELPA. The hybrid formula used by the SELPA included a per student and a need based allocation.
- G Increase in contribution to the Special Education Transportation Program due to transfer of additional cost of district provided services from Home-To-School Transportation. This transfer is between programs and there is no impact on the overall general fund.

COMPARISON

REPORTS

General Fund – Unrestricted –

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010-11 As of 6/30/11	Audited Actuals 2011-12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim 2012-13 As of 10/31/12	Second Interim 2012-13 As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
REVENUE LIMIT SOURCES										
8011	State Aid - Current Year	\$23,849,441	\$18,561,228	\$22,463,259	\$22,974,409	\$23,199,658	\$23,137,998	\$22,875,125	(\$262,873)	(1.14%)
8019	State Aid - Prior Years	\$56,299	\$0	\$350,551	\$0	\$0	\$0	\$0	\$0	0.00%
8021	Homeowners' Exemptions	\$206,683	\$214,942	\$216,040	\$222,126	\$221,217	\$221,217	\$225,727	\$4,510	2.04%
8041	Secured Roll Taxes	\$21,181,384	\$20,672,568	\$21,798,341	\$22,063,764	\$22,534,946	\$22,534,946	\$23,139,047	\$604,101	2.68%
8042	Unsecured Roll Taxes	\$1,234,526	\$1,305,354	\$1,315,367	\$1,334,303	\$1,440,603	\$1,440,603	\$1,329,515	(\$111,088)	(7.71%)
8043	Prior Years' Taxes	\$56,186	\$20,884	\$4,518	\$63,339	\$52,235	\$52,235	\$62,097	\$9,862	18.88%
8044	Supplemental Taxes	\$398,129	\$214,292	\$176,630	\$147,690	\$144,996	\$144,996	\$160,562	\$15,566	10.74%
8045	Education Rev Aug Fund (ERAF)	\$2,924,348	\$3,529,384	\$3,051,503	\$3,190,405	\$3,151,858	\$3,151,858	\$3,240,996	\$89,138	2.83%
8046	Supp Educational Rev Augmnt Fd	\$0	\$649,639	\$133,749	\$0	\$0	\$0	\$0	\$0	0.00%
8047	Community Redevelopment Funds	\$0	\$14,649	\$0	\$96,379	\$94,203	\$94,203	\$52,816	(\$41,387)	(43.93%)
8091	Revenue Limit-Transfer Out	(\$2,508,761)	(\$2,221,466)	(\$2,324,080)	(\$2,114,325)	(\$2,041,990)	(\$2,041,990)	(\$1,993,447)	\$48,543	(2.38%)
8092	PERS Reduction Transfer	\$636,446	\$572,366	\$395,054	\$271,147	\$223,704	\$229,188	\$229,337	\$149	0.07%
8096	Prop Tax Transfer to Charter	\$0	\$0	\$0	(\$502,877)	(\$997,722)	(\$997,722)	(\$1,139,679)	(\$141,957)	14.23%
8290	All Other Federal Revenue	\$0	\$10,201	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$48,034,680	\$43,544,042	\$47,580,932	\$47,746,359	\$48,023,708	\$47,967,532	\$48,182,096	\$214,564	0.45%
OTHER STATE REVENUES										
8311	Other State Apportionments-Cur	\$357,433	\$364,574	\$323,138	\$364,601	\$367,129	\$367,129	\$367,110	(\$19)	(0.01%)
8319	Other State Apportionments-Prior	\$0	(\$8,420)	\$0	\$6,113	\$0	\$0	\$0	\$0	0.00%
8434	Class Size Reduction - K-3	\$2,453,465	\$2,657,151	\$2,755,233	\$2,661,593	\$2,677,500	\$2,677,500	\$2,677,500	\$0	0.00%
8550	Mandated Cost Reimbursements	\$0	\$0	\$316,786	\$167,568	\$250,460	\$3,608	\$3,608	\$0	0.00%
8560	State Lottery Revenue	\$1,188,943	\$1,172,204	\$1,229,984	\$1,386,611	\$1,265,794	\$1,386,183	\$1,386,183	\$0	0.00%
8565	State Lottery Revenue Prior Year	\$0	\$8,666	\$21,893	\$48,812	\$0	\$0	\$0	\$0	0.00%
8590	All Other State Revenues	\$45,864	\$11,005,014	\$11,099,568	\$8,580,416	\$8,557,042	\$8,557,051	\$8,556,389	(\$662)	(0.01%)
8599	Prior Year State Revenues	\$0	\$239,793	(\$116,324)	\$468,922	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$4,045,706	\$15,438,982	\$15,630,278	\$13,684,636	\$13,117,925	\$12,991,471	\$12,990,790	(\$681)	(0.01%)
OTHER LOCAL REVENUES										
8625	Comm Redevel Funds not Subj	\$0	\$19,183	\$0	\$22,273	\$0	\$0	\$18,979	\$18,979	0.00%
8631	Sale of Equipment and Supplies	\$5,962	\$5,193	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8650	Leases and Rentals	\$353,257	\$375,607	\$391,907	\$362,180	\$311,000	\$311,000	\$346,400	\$35,400	11.38%
8660	Interest	\$112,787	\$43,771	\$34,178	\$32,760	\$25,000	\$25,000	\$25,000	\$0	0.00%
8677	Interagency Services B/W LEAs	\$234,091	\$206,768	\$213,636	\$227,162	\$229,219	\$229,219	\$229,219	\$0	0.00%
8699	All Other Local Revenues	\$105,649	\$217,926	\$242,295	\$290,735	\$327,404	\$391,331	\$391,331	\$0	0.00%
	Subtotal	\$811,746	\$868,448	\$882,016	\$935,109	\$892,623	\$956,550	\$1,010,929	\$54,379	5.68%

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010-11 As of 6/30/11	Audited Actuals 2011-12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim 2012-13 As of 10/31/12	Second Interim 2012-13 As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
OTHER FINANCING SOURCES										
8919	Other Auth Transfers In-Fund 14	\$367,942	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8953	Proceeds from Sale/Lease Purchase	\$0	\$0	\$0	\$0	\$0	\$88,000	\$0	(\$88,000)	(100.00%)
8980	Contributions - Unrestricted (see below)									
8981	BSEP Contribution	\$12,424,230	\$12,019,360	\$11,946,170	\$11,835,474	\$11,560,100	\$11,667,700	\$11,667,700	\$0	0.00%
8982	BSEP Direct Support	\$408,430	\$395,946	\$392,376	\$387,384	\$372,000	\$372,000	\$372,000	\$0	0.00%
8983	BSEP Substitute Compensation	\$238,854	\$231,324	\$255,796	\$226,767	\$217,700	\$220,400	\$220,400	\$0	0.00%
8990	Contributions - Restricted-Field Trip	\$2,497,490	\$294,287	\$297,458	\$115,939	\$151,086	\$179,131	\$185,797	\$6,666	3.72%
8997	Flexibility Transfer (FY07-08)	\$1,188,678	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8990	Flexibility Transfer (FY08-09)	\$709,375	\$76,187	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8980	Contributions - Unrestricted									
	- 0000 - TRANS Interes/Expense	\$260,628	(\$106,337)	(\$202,527)	(\$173)	\$0	\$0	\$0	\$0	0.00%
	- 2200 - Continuation Education	(\$401,060)	(\$639,398)	(\$493,579)	(\$587,217)	(\$682,390)	(\$691,837)	(\$599,162)	\$92,675	(13.40%)
	- 3330 - Spe Ed Infant Discretionary Grant	\$0	(\$165)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- 3340 - Spe Ed IDEA Inservice Training	\$0	(\$3,504)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- 3360 - Spe Ed IDEA Low Incidence	\$0	(\$5,100)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- 3375 - Spe Ed IDEA Cross Cultural	\$0	(\$3,596)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- 4124 - 21st Century Comm Learn Ctr	\$0	\$0	(\$79,890)	\$0	\$0	\$0	\$0	\$0	0.00%
	- 6010 - ASES	(\$246,229)	\$0	\$242,317	\$0	\$0	\$0	\$0	\$0	0.00%
	- 6267 - Nat'l Board Certification	(\$1,775)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- 6500/9170 - Special Education	(\$10,850,946)	(\$10,872,839)	(\$11,492,169)	(\$11,620,476)	(\$11,427,392)	(\$11,427,392)	(\$11,427,392)	\$0	0.00%
	- 6512 - Spe Ed Mental Health	\$0	\$0	\$0	(\$88)	(\$721,491)	(\$721,491)	\$0	\$721,491	(100.00%)
	- 7230 - Home to School	\$0	(\$1,559,986)	(\$1,460,658)	(\$1,285,026)	(\$1,388,855)	(\$1,417,173)	(\$1,047,973)	\$369,200	(26.05%)
	- 7240 - Special Education Transportation	(\$556,540)	(\$994,214)	(\$993,063)	(\$945,595)	(\$1,066,517)	(\$1,066,517)	(\$1,435,717)	(\$369,200)	34.62%
	- 7812 - Reader For the Blind	\$10,598	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Contributions Subtotal	(\$11,785,324)	(\$14,185,138)	(\$14,479,570)	(\$14,438,576)	(\$15,286,645)	(\$15,324,410)	(\$14,510,244)	\$814,166	(5.31%)
	Subtotal	\$6,049,673	(\$1,168,035)	(\$1,587,770)	(\$1,873,012)	(\$2,985,759)	(\$2,797,179)	(\$2,064,347)	\$732,832	(26.20%)
	TOTAL REVENUES	\$58,941,805	\$58,683,437	\$62,505,455	\$60,493,092	\$59,048,497	\$59,118,374	\$60,119,468	\$1,001,094	1.69%
CERTIFICATED SALARIES										
1102	Teachers' Salaries	\$28,222,775	\$26,268,805	\$25,838,480	\$27,176,375	\$28,432,890	\$28,788,558	\$28,788,558	\$0	0.00%
1103	Substitute Teachers Illness	\$944,200	\$914,309	\$987,842	\$866,377	\$914,090	\$914,090	\$884,090	(\$30,000)	(3.28%)
1112	Teachers' Overtime	\$531	\$983	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010-11 As of 6/30/11	Audited Actuals 2011-12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim 2012-13 As of 10/31/12	Second Interim 2012-13 As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
1116	Tchr Hourly/Daily/Subs	\$721,565	\$539,673	\$539,506	\$596,667	\$547,564	\$542,264	\$520,264	(\$22,000)	(4.06%)
1117	Teacher Stipend	\$213,194	\$206,593	\$209,042	\$121,331	\$165,176	\$178,491	\$178,181	(\$310)	(0.17%)
1120	Teachers-Moving Stipend	\$0	\$0	\$0	\$0	\$0	\$2,700	\$2,700	\$0	0.00%
1150	Cash In Lieu	\$14,569	\$15,157	\$13,836	\$10,217	\$13,402	\$13,402	\$13,402	\$0	0.00%
1151	Subs Cash In Lieu	\$31,561	\$39,783	\$35,422	\$30,985	\$7,410	\$7,410	\$7,410	\$0	0.00%
1202	Certificated Support Salaries	\$690,425	\$835,127	\$824,045	\$863,835	\$994,460	\$1,007,714	\$1,020,378	\$12,664	1.26%
1216	Hrly /Subs /Daily	\$9,522	\$3,287	\$0	\$248	\$1,741	\$1,741	\$1,741	\$0	0.00%
1302	Cert Supv & Adm Monthly Sal	\$3,864,724	\$3,530,431	\$3,442,254	\$3,534,460	\$3,587,613	\$3,526,679	\$3,526,679	\$0	0.00%
1303	Adm & Supv Sick Leave	\$522	\$0	\$28,686	\$12,559	\$10,872	\$10,872	\$10,872	\$0	0.00%
1304	Adm & Supv Hourly Sal	\$0	\$0	\$0	\$0	\$0	\$35,000	\$35,000	\$0	0.00%
1316	Adm & Supv Subs	\$80,911	\$24,390	\$37,089	\$38,810	\$54,313	\$54,313	\$54,313	\$0	0.00%
1317	Adm & Supv Stipend	\$15,793	\$9,609	\$9,009	\$7,218	\$0	\$0	\$0	\$0	0.00%
1350	Cash In Lieu	\$37,214	\$44,745	\$30,093	\$34,884	\$33,493	\$33,493	\$33,493	\$0	0.00%
1902	Other Certificated Salaries	\$129,556	\$95,102	\$116,728	\$155,995	\$124,933	\$126,367	\$126,367	\$0	0.00%
1916	Other Certificated Hourly	\$0	\$0	\$79	\$2,505	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$34,977,063	\$32,527,992	\$32,112,113	\$33,452,465	\$34,887,957	\$35,243,094	\$35,203,448	(\$39,646)	(0.11%)
CLASSIFIED SALARIES										
2102	Instr Aides Monthly Salary	\$0	\$4,102	\$18	\$0	\$0	\$36,576	\$36,576	\$0	0.00%
2103	Instructional Aides Substitute	\$0	\$326	\$1,554	\$729	\$222	\$222	\$222	\$0	0.00%
2112	Instructional Aides Overtime	\$5,394	\$543	\$583	\$1,390	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Hrly/Daily/Subs	\$7,222	\$9,503	\$295	\$1,493	\$2,120	\$2,120	\$2,580	\$460	21.70%
2117	Stipend/Student Workers	\$71,207	\$68,523	\$81,526	\$109,332	\$76,000	\$76,000	\$76,000	\$0	0.00%
2146	Tutors-Hrly	\$62	\$2,207	\$0	\$0	\$0	\$0	\$10,000	\$10,000	0.00%
2182	Instr Spec Monthly Sal	\$0	\$25,191	\$61,689	\$14,244	\$22,330	\$0	\$0	\$0	0.00%
2186	Instr Spec Hourly	\$0	\$538	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2202	Classified Support Salaries	\$2,569,895	\$2,513,980	\$2,512,528	\$2,593,569	\$2,789,532	\$2,854,176	\$2,754,176	(\$100,000)	(3.50%)
2203	Classified Support Substitutes	\$0	\$258,531	\$193,136	\$115,867	\$120,842	\$106,842	\$76,842	(\$30,000)	(28.08%)
2212	Class Support Overtime	\$233,596	\$168,223	\$159,955	\$155,685	\$163,976	\$170,976	\$168,234	(\$2,742)	(1.60%)
2216	Class Support Hrly/Daily/Subs	\$535,006	\$333,098	\$420,931	\$368,320	\$284,750	\$283,750	\$364,700	\$80,950	28.53%
2217	Class Support Stipend	\$8,933	\$12,320	\$168	\$2,644	\$1,786	\$1,786	\$1,786	\$0	0.00%
2218	Paid Vacation/Writs Settlement	\$0	\$0	\$6,459	\$0	\$0	\$0	\$0	\$0	0.00%
2250	Cash In Lieu	\$19,390	\$14,798	\$14,320	\$13,093	\$13,150	\$13,150	\$13,150	\$0	0.00%
2265	Student Worker	\$0	\$1,408	\$4,208	\$17,201	\$10,000	\$10,000	\$10,000	\$0	0.00%
2302	Classified Supervisor & Admin Sal	\$1,000,501	\$1,021,376	\$1,013,162	\$1,148,818	\$1,107,451	\$1,123,762	\$1,123,762	\$0	0.00%
2303	Classified Supervisor Sub	\$0	\$0	\$39,958	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010-11 As of 6/30/11	Audited Actuals 2011-12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim 2012-13 As of 10/31/12	Second Interim 2012-13 As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
2316	Classified Supv-Hourly/Daily/Sub	\$14,313	\$0	\$0	\$2,425	\$2,425	\$2,425	\$2,425	\$0	0.00%
2350	Cash In Lieu	\$3,935	\$4,085	\$4,274	\$4,655	\$4,274	\$4,274	\$4,274	\$0	0.00%
2402	Clerical Tech & Off Staff Sal	\$3,162,653	\$2,863,239	\$2,918,016	\$2,847,063	\$2,981,211	\$3,010,270	\$2,886,656	(\$123,614)	(4.11%)
2403	Clerical Tech & Off Sub	\$0	\$57,096	\$76,581	\$156,008	\$36,933	\$40,433	\$97,588	\$57,155	141.36%
2412	Clerical Tech & Off Overtime	\$25,632	\$37,748	\$30,985	\$42,201	\$34,363	\$30,863	\$33,791	\$2,928	9.49%
2416	Clerical Hrly/Daily/Subs	\$174,094	\$93,407	\$75,440	\$93,628	\$90,635	\$96,635	\$177,251	\$80,616	83.42%
2450	Cash In Lieu	\$25,977	\$23,173	\$24,175	\$32,273	\$22,134	\$22,134	\$22,134	\$0	0.00%
2902	Other Classified Salaries	\$0	\$9,134	\$3,157	\$17,260	\$34,521	\$57,403	\$57,403	\$0	0.00%
2903	Other Classified Substitute	\$0	\$0	\$0	\$0	\$427	\$427	\$427	\$0	0.00%
2912	Other Classified Monthly Salaries	\$600	\$0	\$0	\$0	\$2,000	\$2,000	\$2,000	\$0	0.00%
2916	Other Class Subs/Daily/Hrly	\$124,301	\$142,325	\$151,326	\$159,453	\$137,248	\$137,248	\$137,598	\$350	0.26%
2917	Stipend/Student Workers	\$714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$7,983,424	\$7,664,875	\$7,794,444	\$7,897,353	\$7,938,330	\$8,083,472	\$8,059,575	(\$23,897)	(0.30%)
EMPLOYEE BENEFITS										
3101	STRS - Certificated	\$2,752,720	\$2,603,749	\$2,590,786	\$2,686,717	\$2,856,900	\$2,886,701	\$2,861,756	(\$24,945)	(0.86%)
3102	STRS - Classified	\$713	\$1,201	\$1,156	\$1,908	\$0	\$0	\$0	\$0	0.00%
3201	PERS - Certificated	\$35,579	\$29,912	\$27,461	\$26,327	\$29,962	\$29,962	\$29,962	\$0	0.00%
3202	PERS - Classified	\$647,657	\$638,668	\$724,150	\$745,317	\$791,776	\$822,710	\$823,067	\$357	0.04%
3301	Medicare - Instructional	\$476,525	\$442,104	\$437,067	\$454,585	\$505,873	\$512,487	\$482,319	(\$30,168)	(5.89%)
3302	Medicare - Non Instructional	\$113,809	\$108,815	\$110,012	\$110,103	\$115,112	\$117,336	\$118,313	\$977	0.83%
3311	OASDI - Certificated	\$47,858	\$41,110	\$32,070	\$32,266	\$16,271	\$16,271	\$16,271	\$0	0.00%
3312	OASDI - Classified	\$479,786	\$459,618	\$464,623	\$464,348	\$487,192	\$496,385	\$467,303	(\$29,082)	(5.86%)
3401	Health & Welfare - Certificated	\$3,658,192	\$3,325,075	\$3,247,652	\$3,405,073	\$3,669,857	\$3,502,094	\$3,442,284	(\$59,810)	(1.71%)
3402	Health & Welfare - Classified	\$1,244,442	\$1,204,998	\$1,201,328	\$1,240,787	\$1,308,887	\$1,289,040	\$1,264,040	(\$25,000)	(1.94%)
3501	SUI - Certificated	\$120,923	\$135,100	\$266,224	\$616,825	\$646,197	\$648,184	\$447,344	(\$200,840)	(30.99%)
3502	SUI - Classified	\$27,706	\$27,462	\$64,604	\$141,859	\$147,023	\$148,827	\$103,304	(\$45,523)	(30.59%)
3601	Workers Comp - Certificated	\$937,108	\$797,355	\$786,757	\$799,993	\$715,278	\$722,686	\$722,623	(\$63)	(0.01%)
3602	Workers Comp - Classified	\$223,208	\$190,796	\$191,446	\$192,855	\$162,742	\$165,879	\$166,183	\$304	0.18%
3701	Retiree Benefits - Certificated	\$636,518	\$911,215	\$887,265	\$936,693	\$1,000,026	\$1,000,445	\$1,000,825	\$380	0.04%
3702	Retiree Benefits - Classified	\$124,176	\$182,806	\$182,507	\$186,947	\$208,294	\$210,649	\$210,769	\$120	0.06%
3801	PERS Reduction - Certificated	\$12,090	\$9,080	\$8,515	\$3,172	\$2,644	\$2,644	\$2,644	\$0	0.00%
3802	PERS Reduction - Classified	\$204,049	\$183,262	\$129,566	\$92,341	\$70,353	\$72,963	\$73,178	\$215	0.29%
	Subtotal	\$11,743,059	\$11,292,325	\$11,353,188	\$12,138,114	\$12,734,187	\$12,645,263	\$12,232,185	(\$413,078)	(3.27%)

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010-11 As of 6/30/11	Audited Actuals 2011-12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim 2012-13 As of 10/31/12	Second Interim 2012-13 As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
BOOKS AND SUPPLIES										
4100	Apprv Texts & Core Curr Materials	\$0	\$338,067	\$143,664	\$273,307	\$219,901	\$191,678	\$191,016	(\$662)	(0.35%)
4200	Books - Other Reference Materials	\$0	\$1,169	\$964	(\$103)	\$500	\$500	\$500	\$0	0.00%
4300	Instructional Materials	\$147,897	\$151,349	\$182,522	\$190,888	\$206,035	\$206,035	\$198,012	(\$8,023)	(3.89%)
4350	Other Supplies	\$563,151	\$556,771	\$529,978	\$745,009	\$775,700	\$803,136	\$814,561	\$11,425	1.42%
4355	Disaster Prep Supplies	\$2,404	\$155	\$2,100	\$747	\$2,500	\$2,500	\$2,500	\$0	0.00%
4380	Unallocated Exp/Placeholder	\$0	\$0	\$261	\$0	\$29,049	\$3,012	\$3,012	\$0	0.00%
4400	Equipment \$500 to \$5,000	\$79,159	\$126,756	\$79,202	\$67,271	\$93,408	\$87,308	\$88,138	\$830	0.95%
	Subtotal	\$792,610	\$1,174,266	\$938,692	\$1,277,118	\$1,327,093	\$1,294,169	\$1,297,739	\$3,570	0.28%
SERVICES, OTHER OPERATING SUPPLIES										
5100	Service Contracts above \$25,000	\$0	\$0	\$0	\$0	\$0	\$15,000	\$30,000	\$15,000	100.00%
5200	Travel & Conferences	\$40,882	\$48,012	\$45,253	\$85,236	\$71,504	\$84,595	\$72,187	(\$12,408)	(14.67%)
5300	Dues and Memberships	\$47,073	\$54,462	\$47,495	\$58,710	\$59,560	\$64,715	\$65,593	\$878	1.36%
5400	Insurance	\$559,365	\$648,990	\$721,136	\$721,332	\$721,332	\$789,012	\$789,012	\$0	0.00%
5510	Water/Sewage	\$362,133	\$358,495	\$350,063	\$371,913	\$372,000	\$374,849	\$374,849	\$0	0.00%
5520	Natural Gas	\$252,712	\$320,386	\$293,147	\$321,726	\$321,726	\$321,726	\$321,726	\$0	0.00%
5530	Storm Drains	\$236,630	\$33,832	\$57,900	\$61,038	\$57,900	\$57,900	\$57,900	\$0	0.00%
5540	Garbage	\$312,821	\$362,657	\$390,426	\$413,851	\$368,200	\$371,287	\$441,287	\$70,000	18.85%
5550	Electricity	\$1,195,148	\$1,273,772	\$1,293,384	\$1,202,676	\$1,190,500	\$1,201,917	\$1,201,917	\$0	0.00%
5570	Alarm Service	\$61,004	\$65,305	\$54,266	\$52,122	\$60,500	\$60,500	\$60,500	\$0	0.00%
5600	Rental, Leases & Repairs	\$195,604	\$196,532	\$192,324	\$185,634	\$224,192	\$224,192	\$224,409	\$217	0.10%
5620	Maintenance Contracts	\$610,473	\$618,584	\$680,949	\$543,450	\$633,041	\$631,741	\$647,741	\$16,000	2.53%
5710	Interprog Dir Costs/Prof Development	(\$393,666)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5711	Field Trips	\$18,662	\$16,711	\$14,301	\$19,327	\$14,404	\$15,404	\$15,404	\$0	0.00%
5712	Central Printing - Xerox	\$0	(\$18,686)	(\$17,128)	(\$14,416)	(\$15,416)	(\$10,367)	(\$10,367)	\$0	0.00%
5750	Dir Costs for Interfund Svcs	\$0	\$2,334	\$0	\$2,698	\$200	(\$2,851)	(\$2,851)	\$0	0.00%
5752	Central Printing - Xerox	\$0	(\$12,961)	(\$11,300)	(\$12,000)	(\$11,000)	(\$11,000)	(\$11,000)	\$0	0.00%
5753	Offsites Printing - Copiers	\$0	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	(\$9,400)	\$0	0.00%
5754	Project Billing Interfund	\$959	\$0	\$0	\$553	\$0	\$0	\$0	\$0	0.00%
5759	Work Order Changes	\$0	\$0	\$0	\$0	(\$27,000)	(\$27,000)	(\$27,000)	\$0	0.00%
5800	Contract Services	\$1,118,486	\$972,751	\$943,635	\$1,034,614	\$1,400,736	\$1,481,663	\$1,451,255	(\$30,408)	(2.05%)
5805	Instr Personal Serv	\$2,800	\$2,500	\$2,500	\$350	\$2,850	\$2,850	\$2,850	\$0	0.00%
5814	QSS Support/Training	\$36,900	\$48,125	\$42,666	\$46,582	\$56,650	\$56,650	\$56,650	\$0	0.00%
5820	Outside Printing	\$26,727	\$5,256	\$16,584	\$9,642	\$14,073	\$15,373	\$18,903	\$3,530	22.96%

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010-11 As of 6/30/11	Audited Actuals 2011-12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim 2012-13 As of 10/31/12	Second Interim 2012-13 As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
5829	Legal Fees	\$408,721	\$287,363	\$383,356	\$470,581	\$383,474	\$414,474	\$394,474	(\$20,000)	(4.83%)
5830	Election Expense	\$0	\$0	\$120,734	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$86,500	\$86,500	\$59,000	\$66,000	\$69,000	\$69,000	\$69,000	\$0	0.00%
5839	Bank Fees	\$12,928	\$17,031	\$13,735	\$16,191	\$16,200	\$16,200	\$16,200	\$0	0.00%
5840	Special Ed Settlement	\$11,465	\$5,972	\$5,972	\$11,500	\$11,500	\$11,500	\$11,500	\$0	0.00%
5880	Unallocated Expense Reserve	\$0	\$0	\$0	\$0	\$17,317	\$17,317	\$17,317	\$0	0.00%
5885	Unallocated Expenses	\$0	\$0	\$0	\$108	\$0	\$0	\$0	\$0	0.00%
5910	Postage/Mailing	\$89,446	\$85,159	\$80,449	\$109,838	\$86,854	\$86,854	\$89,550	\$2,696	3.10%
5920	Cell Phone	\$15,162	\$12,666	\$7,162	\$11,349	\$23,305	\$23,305	\$22,305	(\$1,000)	(4.29%)
5930	Telephone	\$101,165	\$153,387	\$71,012	\$58,761	\$103,000	\$103,000	\$103,000	\$0	0.00%
5940	Internet Service	\$10,060	\$9,580	\$4,159	\$53,800	\$15,200	\$15,200	\$15,200	\$0	0.00%
5950	Postage-Interfund	(\$3,925)	(\$3,203)	(\$1,947)	(\$4,172)	(\$4,800)	(\$4,800)	(\$4,800)	\$0	0.00%
	Subtotal	\$5,416,233	\$5,642,109	\$5,851,831	\$5,889,595	\$6,227,602	\$6,460,806	\$6,538,784	\$77,978	1.21%
CAPITAL OUTLAY										
6400	Equipment	\$0	\$20,118	\$13,236	\$113,941	\$36,063	\$36,063	\$143,963	\$107,900	299.20%
	Subtotal	\$0	\$20,118	\$13,236	\$113,941	\$36,063	\$36,063	\$143,963	\$107,900	299.20%
DIRECT SUPPORT/INDIRECT COSTS										
7340	Interprogram Indirect Costs	(\$2,442,767)	(\$2,064,442)	(\$2,302,234)	(\$2,429,747)	(\$2,400,563)	(\$2,519,950)	(\$2,528,175)	(\$8,225)	0.33%
7350	Interfund Direct Support Costs	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	(\$50,882)	\$0	0.00%
7390	Interfund Indirect Costs	(\$758,922)	(\$594,959)	(\$545,905)	(\$600,109)	(\$574,511)	(\$578,930)	(\$571,930)	\$7,000	(1.21%)
	Subtotal	(\$3,252,571)	(\$2,710,283)	(\$2,899,020)	(\$3,080,738)	(\$3,025,956)	(\$3,149,762)	(\$3,150,987)	(\$1,225)	0.04%
INTERFUND TRANSFERS OUT										
7619	To: Fund 11 - Adult Education-Lottery	\$150,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 11 - SBX3 4	\$0	\$3,403,309	\$3,074,659	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 12 - Child Dev	\$0	\$0	\$33,495	\$70,000	\$50,875	\$50,875	\$50,875	\$0	0.00%
7619	To: Fund 12 - Preschool Prog Subsidy	\$0	\$0	\$0	\$0	\$585,942	\$585,942	\$285,055	(\$300,887)	(51.35%)
7619	To: Fund 12 - SBX3 4	\$0	\$40,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 13 - Cafeteria	\$23,955	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 14 - Deferred Revenue	\$0	\$0	\$26,961	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 17 - Special Reserve	\$0	\$0	\$44,724	\$0	\$0	\$0	\$0	\$0	0.00%
7619	To: Fund 67 - Self Insurance	\$412,000	\$412,000	\$243,496	\$243,496	\$243,496	\$243,496	\$243,496	\$0	0.00%
	Subtotal	\$585,955	\$3,855,309	\$3,423,335	\$313,496	\$880,313	\$880,313	\$579,426	(\$300,887)	(34.18%)

BERKELEY UNIFIED SCHOOL DISTRICT										
FUND 01 - GENERAL FUND - UNRESTRICTED INCLUDING FLEXIBILITY REVENUES AND EXPENDITURES										
COMPARISON REPORT										
SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010-11 As of 6/30/11	Audited Actuals 2011-12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim 2012-13 As of 10/31/12	Second Interim 2012-13 As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
	Subtotal 7xxx	(\$2,666,616)	\$1,145,026	\$524,315	(\$2,767,242)	(\$2,145,643)	(\$2,269,449)	(\$2,571,561)	(\$302,112)	13.31%
	TOTAL EXPENDITURES	\$58,245,772	\$59,466,712	\$58,587,819	\$58,001,345	\$61,005,589	\$61,493,418	\$60,904,133	(\$589,285)	(0.96%)
	SURPLUS / (DEFICIT)	\$696,033	(\$783,274)	\$3,917,637	\$2,491,747	(\$1,957,092)	(\$2,375,044)	(\$784,665)	\$1,590,379	(66.96%)
	BEGINNING FUND BALANCE	\$3,187,139	\$3,100,463	\$2,317,189	\$6,234,832	\$8,726,579	\$8,726,579	\$8,726,579	\$0	0.00%
9793/95	Audit Adjustments & Restatements	\$0	\$0	\$6	\$0	\$0	\$0	\$0	\$0	0.00%
	ENDING FUND BALANCE	\$3,883,172	\$2,317,189	\$6,234,832	\$8,726,579	\$6,769,487	\$6,351,535	\$7,941,914	\$1,590,379	25.04%
	Designations of Ending Fund Balance									
9130	Revolving Cash Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
9770	Designated:									
	- One-Time 09-10 Rev Limit Reduction	\$2,156,491	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- Staff Development	\$0	\$50,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	- Prepaid Expenses	\$0	\$0	\$2,247	\$0	\$0	\$0	\$0	\$0	0.00%
	- Hourly Intervention (Tier III)	\$0	\$0	\$0	\$0	\$56,900	\$59,560	\$59,560	\$0	0.00%
	- Proceeds from Sale of Property	\$0	\$0	\$0	\$0	\$0	\$88,000	\$0	(\$88,000)	(100.00%)
	- Reserve for Economic Uncertainty	\$0	\$0	\$0	\$0	\$0	\$68,389	\$37,912	(\$30,477)	(44.56%)
	- Unrestricted Ending Fund Balance	\$1,626,681	\$2,167,189	\$6,132,584	\$8,626,579	\$6,612,587	\$6,035,586	\$7,744,442	\$1,708,856	28.31%
	ENDING FUND BALANCE	\$3,883,172	\$2,317,189	\$6,234,832	\$8,726,579	\$6,769,487	\$6,351,535	\$7,941,914	\$1,590,379	25.04%
	Economic Uncertainties 3.0%	\$2,488,597	\$2,507,829	\$2,571,103	\$2,533,910	\$2,569,862	\$2,660,914	\$2,630,437	(\$30,477)	(1.15%)
	Less Fund 17 Balance	\$2,495,018	\$2,513,367	\$2,571,762	\$2,582,525	\$2,592,525	\$2,592,525	\$2,592,525	\$0	0.00%
	Less Fund 01 Reserve	\$0	\$0	\$0	\$0	\$0	\$68,389	\$37,912	(\$30,477)	(44.56%)
	Amount (Short) of 3% Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

SPECIAL EDUCATION

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures
SPECIAL EDUCATION

Description	RESC	Objects	2008-09 Audited Actuals As of 06/30/09	2009-10 Audited Actuals As of 06/30/10	2010-11 Audited Actuals As of 06/30/11	2011-12 Audited Actuals As of 06/30/12	2012-13 Adopted Budget As of 06-27-12	2012-13 First Interim As of 10/31/12	2012-13 Second Interim As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
REVENUE :											
Special Ed - IDEA Basic Grant Entitlement	3310	8181	\$1,506,494	\$1,539,777	\$1,589,187	\$1,641,614	\$1,706,394	\$1,706,394	\$1,706,394	\$0	0.00%
Special Ed - IDEA Basic Grant Entitlement	3310	8189	\$0	\$0	\$0	\$29,906	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Basic Grant Entitlement	3310	8990	\$0	(\$244,024)	(\$252,153)	(\$246,242)	(\$250,421)	(\$250,421)	(\$250,421)	\$0	0.00%
Special Ed - Private Parently Placed ISP	3311	8181	\$0	\$4,494	\$4,401	\$0	\$0	\$0	\$0	\$0	0.00%
Coordinated Early Intervention	3312	8990	\$0	\$243,984	\$252,153	\$246,242	\$250,421	\$250,421	\$250,421	\$0	0.00%
Special Ed - ARRA/IDEA Local Assistance	3313	8181	\$0	\$835,897	\$802,684	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - ARRA/IDEA Local Assistance	3313	8990	\$0	(\$133,916)	(\$126,529)	\$0	\$0	\$0	\$0	\$0	0.00%
ARRA Privately Parentally Placed ISP	3314	8181	\$0	\$4,893	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Preschool Entitlement	3315	8182	\$45,966	\$30,517	\$32,016	\$38,640	\$50,958	\$50,958	\$50,958	\$0	0.00%
Special Ed - IDEA Preschool Entitlement	3315	8188	\$0	\$0	\$0	\$231	\$0	\$0	\$0	\$0	0.00%
Special Ed - ARRA/IDEA Federal Preschool	3319	8182	\$0	\$22,357	\$21,164	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Preschool Local Entitlement	3320	8182	\$71,665	\$52,037	\$54,047	\$66,062	\$87,120	\$87,120	\$87,120	\$0	0.00%
Special Ed - IDEA Presch Loc Entitlement-Pr Yr	3320	8188	\$0	\$0	\$0	\$2,188	\$0	\$0	\$0	\$0	0.00%
ARRA Coordinated Early Intervention	3322	8990	\$0	\$126,119	\$126,529	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - AARRA/IDEA Preschool Local	3324	8182	\$0	\$29,629	\$28,012	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Mental Health Fed	3327	8188	\$0	\$0	\$0	\$405,077	\$106,503	\$106,503	\$332,125	\$225,622	211.85%
Special Ed - Mental Health Fed-Prior Yr	3327	8188	\$0	\$0	\$0	\$0	\$0	\$0	\$148,292	\$148,292	0.00%
Special Ed - Discretionary	3330	8182	(\$165)	\$244	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Inservice Training	3340	8182	(\$3,504)	\$3,504	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Preschool Staff Dev	3345	8182	\$610	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Early Intervention	3385	8188	\$3,831	\$8,417	\$12,752	\$6,459	\$9,407	\$9,407	\$9,407	\$0	0.00%
Special Ed - IDEA Early Intervention	3385	8590	\$3,998	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Early Intervention	3360	8182	(\$5,100)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Low Incidence Entitlement	3375	8182	(\$3,596)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - IDEA Discretionary	3410	8290	\$0	\$0	\$30,945	\$61,093	\$92,106	\$92,106	\$92,106	\$0	0.00%
Special Ed - TPP	6530	8590	\$4,112	\$0	\$3,479	\$4,128	\$4,036	\$4,036	\$4,036	\$0	0.00%
Special Ed - IDEA Early Intervention	6520	8590	\$82,772	\$0	\$83,440	\$83,440	\$83,440	\$83,440	\$83,440	\$0	0.00%
Special Ed - Workability I	5640	8290	\$6,862	\$85,322	\$44,708	\$32,295	\$50,000	\$50,000	\$50,000	\$0	0.00%
Special Ed - Medical Billing Option	6500	8091	\$1,052,040	\$1,008,252	\$999,666	\$988,629	\$910,099	\$910,099	\$758,805	(\$151,294)	-16.62%
Special Ed - Rev Limit Transfers	6500	8097	\$337,821	\$339,441	\$342,264	\$346,786	\$352,601	\$352,601	\$352,601	\$0	0.00%
Special Ed - Mandated Claims Settlement	6500	8590	\$46,510	\$86,003	\$45,236	\$0	\$113,849	\$113,849	\$113,849	\$0	0.00%
Special Ed - Local Revenue	6500	8699	\$4,750	\$10,500	\$0	\$154,581	\$251,091	\$251,091	\$289,657	\$38,566	15.36%
Special Ed - Apportionment	6500	8791	\$4,250,022	\$4,344,177	\$4,236,478	\$4,193,671	\$4,527,121	\$4,527,121	\$4,417,585	(\$109,536)	-2.42%
Special Ed - Trans Apport Fr Dist PLY	6500	8794	\$0	\$0	\$0	(\$1)	\$0	\$0	\$0	\$0	0.00%
Special Ed - Prior Year Apportionment	6500	8799	(\$4,283)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Special Ed - Mental Health	6512	8590	\$0	\$0	\$0	\$863,124	\$838,094	\$838,094	\$623,834	(\$214,260)	-25.57%
Special Ed - Mental Health-Prior Yr	6512	8599	\$0	\$0	\$0	\$0	\$0	\$0	(\$981)	(\$981)	0.00%
Special Ed - Infant Discretionary	6515	8590	\$0	\$50	\$73	\$369	\$497	\$497	\$497	\$0	0.00%
Special Ed - Infant Discretionary	6515	8599	\$0	\$29	\$209	\$619	\$0	\$0	\$0	\$0	0.00%
Special Ed - Transportation Apportionment	7240	8311	\$318,747	\$255,504	\$256,310	\$262,676	\$255,524	\$255,524	\$255,524	\$0	0.00%
Special Ed - Local Revenue	9170	8699	\$0	\$0	\$0	\$82,370	\$77,736	\$77,736	\$77,736	\$0	0.00%
Total Revenue			\$7,719,552	\$8,653,207	\$8,587,071	\$9,264,126	\$9,516,576	\$9,516,576	\$9,452,985	(\$63,591)	-0.67%

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures
SPECIAL EDUCATION

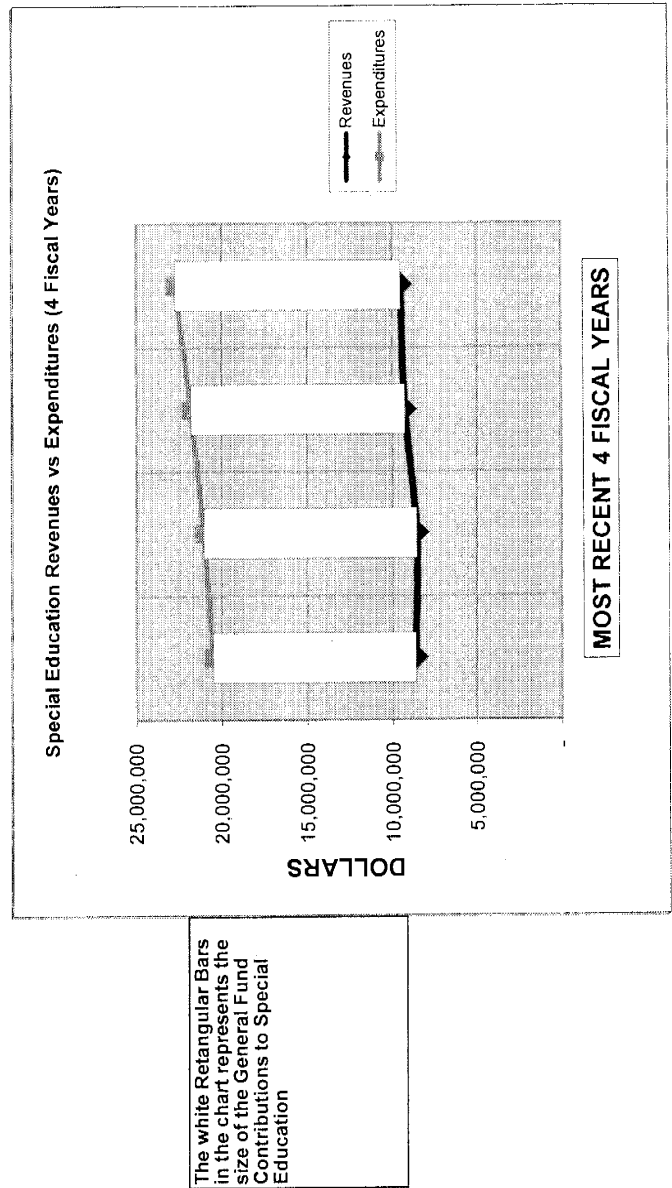
Description	RESC	Objects	2008-09 Audited Actuals As of 06/30/09	2009-10 Audited Actuals As of 06/30/10	2010-11 Audited Actuals As of 06/30/11	2011-12 Audited Actuals As of 06/30/12	2012-13 Adopted Budget As of 06-27-12	2012-13 First Interim As of 10/31/12	2012-13 Second Interim As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
EXPENDITURES :											
Certificated Salaries											
Teachers' Monthly Salaries		1102	\$4,647,930	\$5,007,115	\$5,100,663	\$5,071,484	\$5,027,374	\$5,077,094	\$5,077,094	\$0	0.00%
Substitute Teachers Illness		1103	\$88,150	\$50,352	\$56,954	\$64,280	\$22,596	\$22,596	\$22,596	\$0	0.00%
Teacher Extra Duty/Curr Dv		1106	\$718	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Teachers Hourly/Daily/ Subs Other		1116	\$62,874	\$50,441	\$66,644	\$76,255	\$64,050	\$64,050	\$64,050	\$0	0.00%
Teachers Stipend		1117	\$793	\$0	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0.00%
Certificated Pupil Support Salaries		1202	\$389,132	\$382,927	\$444,139	\$425,958	\$467,664	\$473,489	\$473,489	\$0	0.00%
Certificated Pupil Support - Subs		1203	\$425	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Certificated Pupil Support - Hrly/Daily/Subs		1216	\$21,650	\$8,198	\$8,512	\$18,295	\$7,300	\$7,300	\$7,300	\$0	0.00%
Certificated Supervisor & Adm Salaries		1302	\$414,434	\$538,069	\$548,833	\$550,554	\$548,833	\$554,194	\$554,194	\$0	0.00%
Adm & Supv - Subs		1316	\$0	\$0	\$0	\$8,221	\$8,500	\$8,500	\$8,500	\$0	0.00%
Cash in Lieu		1350	\$2,377	\$13,474	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Certificated Salaries			\$5,628,484	\$6,050,577	\$6,225,745	\$6,217,048	\$6,148,317	\$6,209,223	\$6,209,223	\$0	0.00%
Classified Salaries											
Instructional Aides Monthly Salary		2102	\$2,466,889	\$2,528,624	\$2,605,709	\$2,653,846	\$2,847,899	\$2,874,095	\$2,874,095	\$0	0.00%
Instructional Aides Substitute		2103	\$0	\$78	\$106,259	\$170,407	\$91,900	\$91,900	\$91,900	\$0	0.00%
Instructional Aides Hrly/Daily/Sub/Others		2116	\$303,549	\$270,662	\$181,352	\$191,469	\$103,450	\$103,450	\$103,450	\$0	0.00%
Stipend / Student Workers		2917	\$38,833	\$32,518	\$40,573	\$29,961	\$35,000	\$35,000	\$35,000	\$0	0.00%
Cash In Lieu		2150	\$39,697	\$43,322	\$39,351	\$51,613	\$54,552	\$54,552	\$54,552	\$0	0.00%
Classified Support Monthly Salary		2202	\$173,461	\$177,024	\$200,703	\$255,399	\$309,175	\$315,327	\$315,327	\$0	0.00%
Classified Support Overtime		2212	\$7	\$180	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Classified Support Hrly/Daily		2216	\$1,593	\$1,358	\$1,105	\$4,619	\$2,952	\$2,952	\$2,952	\$0	0.00%
Cash In Lieu		2250	\$0	\$0	\$3,472	\$3,525	\$4,340	\$4,340	\$4,340	\$0	0.00%
Classified Supervisor/Administrator		2302	\$1,566	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical Tech & Off Staff Salaries		2402	\$120,515	\$267,283	\$245,754	\$233,324	\$245,316	\$247,727	\$247,727	\$0	0.00%
Clerical Tech & Office Staff Substitutes		2403	\$0	\$0	\$50	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical Tech & Off Staff - Hrly/Subs		2416	\$12,764	\$12,680	\$10,146	\$16,065	\$7,000	\$7,000	\$7,000	\$0	0.00%
Cash In Lieu		2450	\$114	\$0	\$271	\$1,745	\$1,627	\$1,627	\$1,627	\$0	0.00%
Total Classified Salaries			\$3,158,989	\$3,333,729	\$3,434,745	\$3,611,974	\$3,703,211	\$3,737,970	\$3,737,970	\$0	0.00%
Benefits											
STRS - Certificated		3101	\$427,291	\$473,993	\$501,913	\$485,735	\$497,220	\$502,247	\$502,247	\$0	0.00%
STRS - Classified		3102	\$299	\$146	\$64	\$23	\$0	\$0	\$0	\$0	0.00%
PERS - Certificated		3201	\$21,495	\$20,745	\$23,315	\$15,172	\$13,869	\$13,869	\$13,869	\$0	0.00%
PERS - Classified		3202	\$253,426	\$277,895	\$310,434	\$332,213	\$388,451	\$392,421	\$392,421	\$0	0.00%
Medicare - Certificated		3301	\$77,659	\$83,124	\$86,582	\$84,516	\$89,147	\$90,034	\$90,034	\$0	0.00%
Medicare - Classified		3302	\$43,716	\$46,090	\$47,148	\$49,237	\$53,726	\$54,228	\$54,228	\$0	0.00%
FICA - Certificated		3311	\$14,908	\$13,229	\$13,203	\$7,908	\$7,532	\$7,532	\$7,532	\$0	0.00%
FICA - Classified		3312	\$185,558	\$196,960	\$203,831	\$210,494	\$229,715	\$231,868	\$231,868	\$0	0.00%
Health & Welfare - Certificated		3401	\$599,992	\$645,496	\$651,681	\$617,489	\$723,410	\$696,022	\$696,022	\$0	0.00%
Health & Welfare - Classified		3402	\$855,946	\$913,489	\$971,363	\$948,831	\$1,048,593	\$1,015,376	\$1,015,376	\$0	0.00%
SUI - Certificated		3501	\$19,477	\$25,223	\$52,625	\$114,874	\$113,866	\$114,635	\$114,635	\$0	0.00%
SUI - Classified		3502	\$10,821	\$12,477	\$28,237	\$66,287	\$68,616	\$63,783	\$63,783	\$0	0.00%
Workers Compensation - Certificated		3601	\$144,240	\$148,240	\$155,722	\$148,578	\$126,039	\$127,282	\$127,282	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
Revenue and Expenditures
SPECIAL EDUCATION

Description	RESC	Objects	2008-09 Audited Actuals As of 06/30/09	2009-10 Audited Actuals As of 06/30/10	2010-11 Audited Actuals As of 06/30/11	2011-12 Audited Actuals As of 06/30/12	2012-13 Adopted Budget As of 06-27-12	2012-13 First Interim As of 10/31/12	2012-13 Second Interim As of 01/31/13	Second Interim 2012-13 vs First Interim 2012-13	% Variance
Workers Compensation - Classified		3602	\$86,991	\$81,760	\$84,475	\$87,540	\$75,955	\$76,665	\$76,665	\$0	0.00%
Retiree Benefit - Certificated		3701	\$87,633	\$169,652	\$177,236	\$175,157	\$184,449	\$184,449	\$184,449	\$0	0.00%
Retiree Benefit - Classified		3702	\$47,807	\$82,264	\$80,574	\$85,311	\$108,229	\$108,229	\$108,229	\$0	0.00%
PERS Reduction - Certificated		3801	\$2,025	\$2,101	\$2,456	\$857	\$418	\$418	\$418	\$0	0.00%
PERS Reduction - Classified		3802	\$74,624	\$61,460	\$42,985	\$29,976	\$25,442	\$25,677	\$25,677	\$0	0.00%
Total Benefits			\$2,953,907	\$3,254,343	\$3,433,844	\$3,460,198	\$3,754,677	\$3,704,735	\$3,704,735	\$0	0.00%
Subtotal Salaries & Benefits			\$11,741,380	\$12,638,649	\$13,094,334	\$13,289,220	\$13,606,205	\$13,651,928	\$13,651,928	\$0	0.00%
Books and Supplies											
Materials & Supplies		4300	\$35,579	\$36,719	\$34,728	\$22,451	\$44,050	\$44,113	\$45,413	\$1,300	2.95%
Other Supplies		4350	\$13,222	\$9,323	\$8,250	\$28,271	\$26,400	\$25,000	\$25,000	\$0	0.00%
Unallocated Exp/Placeholder		4380	\$0	\$0	\$0	\$0	\$15,317	\$15,317	\$15,317	\$0	0.00%
Equipment \$500 to \$5,000		4400	\$44,234	\$12,217	\$17,505	\$13,778	\$8,497	\$9,497	\$10,297	\$800	8.42%
Total Books and Supplies			\$93,035	\$58,259	\$60,483	\$64,500	\$94,264	\$93,927	\$96,027	\$2,100	2.24%
Operating Expenditures											
Travel & Conference		5200	\$67,327	\$5,972	\$1,773	\$5,058	\$9,300	\$19,550	\$22,850	\$3,300	16.88%
Travel & Training		5220	\$584	\$736	\$2,550	\$1,731	\$1,800	\$1,800	\$1,800	\$0	0.00%
Dues & Memberships		5300	\$14	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Rentals, Leases & Repairs		5600	\$37,924	\$14,962	\$14,669	\$13,004	\$12,000	\$11,500	\$12,110	\$610	5.30%
Direct Cost of Transportation		5710	\$501,525	\$400,880	\$400,800	\$400,800	\$400,800	\$400,800	\$770,000	\$369,200	92.12%
Field Trips		5711	\$209	\$0	\$220	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
Transportation - Taxi, Parent-Reimb., etc		7240	\$1,013,429	\$839,338	\$884,600	\$831,407	\$921,241	\$921,241	\$921,241	\$0	0.00%
Professional/ Consulting Serv & Opr Exp.		5800/5100	\$190,267	\$215,945	\$308,402	\$313,491	\$277,110	\$421,974	\$344,994	(\$76,980)	-18.24%
Non Public Agencies (Instruc. Per. Services)		5805/5105	\$2,229,893	\$2,758,700	\$2,781,771	\$2,438,329	\$2,514,396	\$2,514,396	\$2,514,396	\$0	0.00%
Non Public Schools		5815/5115	\$2,860,055	\$2,843,949	\$3,055,032	\$3,915,548	\$4,487,434	\$4,287,434	\$3,573,322	(\$714,112)	-16.66%
Legal Fees		5829	\$217,777	\$68,126	\$100,483	\$84,649	\$100,000	\$100,000	\$100,000	\$0	0.00%
Special Education Settlement		5840	\$712,393	\$551,314	\$204,161	\$348,754	\$180,000	\$180,000	\$180,000	\$0	0.00%
Postage /Mailings		5910	\$4,313	\$1,397	\$2,033	\$2,030	\$1,500	\$1,500	\$1,500	\$0	0.00%
Total Operating Expenditures			\$7,835,710	\$7,691,318	\$7,756,494	\$8,354,801	\$8,906,581	\$8,861,195	\$8,443,213	(\$417,982)	-4.72%
Equipment											
Equipment over \$5,000		6400	\$45,343	\$4,959	(\$5,508)	\$0	\$0	\$0	\$0	\$0	0.00%
Total Equipment			\$45,343	\$4,959	(\$5,508)	\$0	\$0	\$0	\$0	\$0	0.00%
Outgo and Support Cost											
State Special Schools		7130	\$8,559	\$0	\$9,487	\$0	\$0	\$0	\$0	\$0	0.00%
Indirect Cost, including Transportation		7340	\$112,482	\$143,072	\$157,013	\$121,764	\$124,926	\$124,926	\$124,926	\$0	0.00%
Total Outgo and Support Cost			\$121,041	\$143,072	\$166,500	\$121,764	\$124,926	\$124,926	\$124,926	\$0	0.00%
Total Other Expenditures			\$8,095,129	\$7,897,607	\$7,977,969	\$8,541,066	\$9,125,771	\$9,080,048	\$8,664,166	(\$415,882)	-4.58%
Total Expenditures			\$19,836,509	\$20,536,256	\$21,072,303	\$21,830,285	\$22,731,976	\$22,731,976	\$22,316,094	(\$415,882)	-1.83%
Contribution from the General Fund/TILG		8980	(\$12,116,957)	(\$11,883,048)	(\$12,485,232)	(\$12,566,159)	(\$13,215,400)	(\$13,215,400)	(\$12,863,109)	\$352,291	-2.67%

BERKELEY UNIFIED SCHOOL DISTRICT
SPECIAL EDUCATION
SUMMARIZED REVENUES EXPENDITURES AND CONTRIBUTION FROM THE UNRESTRICTED GENERAL FUND

FISCAL YEAR	2009-10	2010-11	2011-12	2012-13	2012-13
Reporting Period	Audited Actuals As of 06/30/10	Audited Actuals As of 06/30/11	Unaudited Actuals As of 06/30/12	Adopted Budget As of 06/27/12	Second Interim As of 01/31/13
Total Revenues	8,653,207	8,587,071	9,264,126	9,516,576	9,452,985
Total Expenditures	20,536,256	21,072,303	21,830,285	22,731,976	22,316,094
Contribution From General Fund	(11,883,049)	(12,485,232)	(12,566,159)	(13,215,400)	(12,863,109)



PARCEL TAX FUNDS

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURE BB
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 06/30/10	Audited Actuals 2010/11 As of 6/30/11	Audited Actuals 2011/12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim Budget 2012/13 As of 10/31/12	Second Interim Budget 2012/13 As of 01/31/13	Second Interim 2012/13 vs. First Interim 2012/13	% Variance
8621	Parcel Taxes	\$5,198,277	\$5,308,367	\$5,602,402	\$5,628,368	\$5,600,000	\$5,600,000	\$5,600,000	\$0	0.00%
8623	Parcel Taxes Prior Year	\$0	\$0	\$14,884	\$18,038	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$54,572	\$16,531	\$10,134	\$5,190	\$5,000	\$5,000	\$5,000	\$0	0.00%
8699	All Other Local Revenue	\$300	\$108	\$7	\$4	\$0	\$27,625	\$27,625	\$0	0.00%
	TOTAL REVENUE	\$5,253,149	\$5,325,006	\$5,627,427	\$5,651,598	\$5,605,000	\$5,632,625	\$5,632,625	\$0	0.00%
	SALARIES									
2202	Classified Support Monthly Salary	\$1,652,718	\$1,712,092	\$1,749,161	\$1,712,090	\$1,857,173	\$1,914,250	\$1,789,266	(\$124,984)	(6.53%)
2212	Classified Support Overtime	\$14,996	\$20,717	\$32,161	\$7,545	\$25,000	\$35,000	\$35,000	\$0	0.00%
2216	Class Support Hry/Daily Subs	\$39,690	\$48,174	\$91,093	\$88,172	\$80,000	\$70,000	\$70,000	\$0	0.00%
2218	Paid Vacation/Writs Settlement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2250	Cash-in-Lieu of Benefits	\$17,101	\$16,340	\$13,843	\$10,137	\$7,233	\$12,179	\$13,293	\$1,114	9.15%
	Subtotal	\$1,724,505	\$1,797,323	\$1,886,257	\$1,817,945	\$1,969,406	\$2,031,429	\$1,907,559	(\$123,870)	(6.10%)
2302	Class Super & Admin Monthly Salary	\$268,928	\$271,606	\$286,085	\$273,070	\$308,669	\$311,891	\$311,891	\$0	0.00%
2319	Beneficiary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2350	Cash-in-Lieu of Benefits	\$53	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$268,981	\$271,606	\$286,085	\$273,070	\$308,669	\$311,891	\$311,891	\$0	0.00%
2402	Clerical Tech & Ofc Staff Salary	\$129,275	\$108,970	\$113,908	\$116,310	\$118,962	\$120,152	\$120,152	\$0	0.00%
2416	Clerical Hry Daily Subs Other	\$5,147	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$134,422	\$108,970	\$113,908	\$116,310	\$118,962	\$120,152	\$120,152	\$0	0.00%
	Total Salaries	\$2,127,908	\$2,177,898	\$2,286,250	\$2,207,324	\$2,397,037	\$2,463,472	\$2,339,602	(\$123,870)	(5.03%)
	EMPLOYEE BENEFITS									
3102	STRS, Classified	\$5,475	\$5,551	\$5,829	\$3,279	\$6,300	\$6,300	\$6,300	\$0	0.00%
3202	Public Empl. Ret. Sys, (PERS) Classif	\$191,278	\$200,455	\$226,414	\$232,433	\$270,976	\$276,958	\$262,516	(\$14,442)	(5.21%)
3302	MediCare/Alt. Classif Position	\$30,781	\$31,347	\$32,422	\$31,103	\$35,629	\$36,594	\$34,823	(\$1,771)	(4.84%)

**BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURE BB
COMPARISON REPORT**

SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 06/30/10	Audited Actuals 2010/11 As of 6/30/11	Audited Actuals 2011/12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim Budget 2012/13 As of 10/31/12	Second Interim Budget 2012/13 As of 01/31/13	Second Interim 2012/13 vs. First Interim 2012/13	% Variance
3312	OASDI/Alt. Classif Position	\$127,600	\$129,904	\$134,392	\$130,657	\$147,601	\$151,721	\$144,115	(\$7,606)	(5.01%)
3402	Health & Welfare Ben. Classified	\$357,440	\$372,313	\$371,880	\$369,466	\$394,177	\$393,332	\$381,824	(\$11,508)	(2.93%)
3404	Dental Recapture - Classified	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3502	State Unemployment Ins. Classified	\$7,513	\$7,731	\$19,162	\$39,655	\$45,505	\$31,513	\$29,969	(\$1,544)	(4.90%)
3602	Workers' Compensation Ins. Classif.	\$60,337	\$54,447	\$56,638	\$54,820	\$50,370	\$51,730	\$49,229	(\$2,501)	(4.83%)
3702	Retiree Benefits, Classified Position	\$39,166	\$62,604	\$63,014	\$60,933	\$73,493	\$69,699	\$66,187	(\$3,512)	(5.04%)
3802	PERS Reduction, Classified Position	\$61,850	\$57,975	\$40,705	\$28,749	\$24,668	\$24,186	\$22,892	(\$1,294)	(5.35%)
	Subtotal	\$881,440	\$922,327	\$950,457	\$951,094	\$1,048,719	\$1,042,033	\$997,855	(\$44,178)	(4.24%)
33	BOOKS AND SUPPLIES									
4300	Materials and Supplies	(\$1,483)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
4350	Other Supplies	\$402,583	\$467,921	\$481,337	\$466,683	\$482,000	\$482,000	\$478,279	(\$3,721)	(0.77%)
4380	Unallocated Exp./Placeholder		\$0	\$0	\$0	\$50,000	\$18,592	\$5,000	(\$13,592)	(73.11%)
4400	Equipment \$500 to \$5,000	\$10,462	\$14,422	\$12,834	\$14,703	\$20,000	\$20,000	\$20,000	\$0	0.00%
	Subtotal	\$411,562	\$482,343	\$494,171	\$481,386	\$552,000	\$520,592	\$503,279	(\$17,313)	(3.33%)
	SERV., OTHER OPER. SUPP.									
5200	Travel and Conferences	\$2,626	\$3,614	\$5,200	\$1,945	\$10,000	\$10,000	\$10,000	\$0	0.00%
5300	Dues and Memberships	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5570	Alarm Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$1,108,214	\$1,760,116	\$1,318,804	\$2,045,581	\$1,495,000	\$1,522,625	\$1,545,000	\$22,375	1.47%
5610	Rentals and Leases	(\$20)	\$0	\$0	\$8,125	\$9,000	\$9,000	\$9,000	\$0	0.00%
5620	Maintenance Contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5752	Central Printing - Xerox	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5753	Copier Lease - Inter Funds	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
5754	Project Billing Interfund	\$55,806	\$59,329	\$57,038	\$54,352	\$35,000	\$35,000	\$35,000	\$0	0.00%
5759	Work Order Charges	\$7,553	\$0	\$19,329	\$27,464	\$13,000	\$13,000	\$13,000	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$155,469	\$229,277	\$315,879	\$228,907	\$226,960	\$226,960	\$256,960	\$30,000	13.22%
5820	Outside Printing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUND 02 - GF MEASURE BB
COMPARISON REPORT

SACS OBJ	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 06/30/10	Audited Actuals 2010/11 As of 6/30/11	Audited Actuals 2011/12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim Budget 2012/13 As of 10/31/12	Second Interim Budget 2012/13 As of 01/31/13	Second Interim 2012/13 vs. First Interim 2012/13	% Variance
5829	Legal Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5825/5831	Audit Expense	\$1,078	\$0	\$1,222	\$1,272	\$2,000	\$2,000	\$2,000	\$0	0.00%
5910	Postage/Mailing	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5920	Cell Phone	\$4,310	\$5,372	\$0	\$5,025	\$7,000	\$7,000	\$7,000	\$0	0.00%
	Subtotal	\$1,335,036	\$2,060,707	\$1,720,471	\$2,375,672	\$1,800,960	\$1,828,585	\$1,880,960	\$52,375	2.86%
	CAPITAL OUTLAY									
6100	Sites & Improvement	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$24,965	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$81,425	\$0	\$0	\$0	\$35,000	\$35,000	\$38,721	\$3,721	10.63%
	Subtotal	\$106,390	\$0	\$0	\$0	\$35,000	\$35,000	\$38,721	\$3,721	10.63%
	DIRECT SUPPORT / INDIRECT COSTS									
7340	Indirect Costs	\$330,153	\$329,567	\$341,800	\$403,037	\$372,774	\$374,585	\$374,585	\$0	0.00%
7350	Direct Support Chg -Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$330,153	\$329,567	\$341,800	\$403,037	\$372,774	\$374,585	\$374,585	\$0	0.00%
	TOTAL EXPENDITURES	\$5,192,489	\$5,972,843	\$5,793,149	\$6,418,513	\$6,206,490	\$6,264,267	\$6,135,002	(\$129,265)	(2.06%)
	EXCESS/(DEFICIT)	\$60,660	(\$647,837)	(\$165,722)	(\$766,915)	(\$601,490)	(\$631,642)	(\$502,377)	\$129,265	(20.46%)
	BEGINNING FUND BALANCE	\$2,612,495	\$2,673,155	\$2,025,318	\$1,859,596	\$1,092,681	\$1,092,681	\$1,092,681	\$0	0.00%
9791	ENDING FUND BALANCE	\$2,673,155	\$2,025,318	\$1,859,596	\$1,092,681	\$491,191	\$461,039	\$590,304	\$129,265	28.04%
	Prior Period Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Adjusted Ending Fund balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Economic Uncertainties 3.0%	\$155,775	\$179,185	\$173,794	\$192,555	\$186,195	\$187,928	\$184,050	(\$3,878)	(2.06%)
	RESTRICTED ENDING FUND BALANCE	\$2,517,380	\$1,846,133	\$1,685,801	\$900,126	\$304,996	\$273,111	\$406,254	\$133,143	48.75%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
BERKELEY UNIFIED SCHOOL DISTRICT

Object Code	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010/11 As of 6/30/11	Audited Actuals 2011/12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim Budget 2012/13 As of 10/31/12	Second Interim Budget 2012/13 As of 01/31/13	Second Interim 2012/13 vs. First Interim 2012/13	% Variance
	REVENUE									
8621	Parcel Taxes	\$21,902,023	\$22,973,038	\$23,278,404	\$23,867,622	\$24,275,000	\$24,275,000	\$24,271,490	(\$3,510)	(0.01%)
8623	Parcel Tax Prior Year	\$0	\$0	\$65,833	\$36,497	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$242,154	\$69,008	\$46,913	\$36,831	\$40,000	\$40,000	\$40,082	\$82	0.21%
8699	All Other Local Revenue	\$61	\$3,041	\$758	\$124	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$22,144,238	\$23,045,086	\$23,391,908	\$23,941,074	\$24,315,000	\$24,315,000	\$24,311,572	(\$3,428)	(0.01%)
	OTHER FINANCING SOURCES									
8980	Contribution from Unrestricted	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8981	BSEP Contribution	(\$12,424,229)	(\$12,019,360)	(\$11,946,170)	(\$11,835,474)	(\$11,560,100)	(\$11,667,700)	(\$11,667,700)	\$0	0.00%
8982	BSEP Direct Support	(\$408,429)	(\$395,946)	(\$392,376)	(\$387,384)	(\$372,000)	(\$372,000)	(\$372,000)	\$0	0.00%
8983	BSEP Substitute Compensation	(\$238,854)	(\$231,324)	(\$255,796)	(\$226,767)	(\$217,700)	(\$220,400)	(\$220,400)	\$0	0.00%
	Subtotal	(\$13,071,512)	(\$12,646,630)	(\$12,594,342)	(\$12,449,625)	(\$12,149,800)	(\$12,260,100)	(\$12,260,100)	\$0	0.00%
	NET REVENUE	\$9,072,726	\$10,398,456	\$10,797,566	\$11,491,449	\$12,165,200	\$12,054,900	\$12,051,472	(\$3,428)	(0.03%)
	CERTIFICATED SALARIES									
1102	Teachers' Monthly Salaries	\$1,589,068	\$1,646,445	\$2,281,735	\$2,640,142	\$3,000,516	\$3,323,176	\$3,323,176	\$0	0.00%
1103	Substitute Teacher Illness	\$0	\$0	\$285	\$5,626	\$5,918	\$9,723	\$6,019	(\$3,704)	(38.10%)
1106	Teachers' Extra Duty	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1114	Subs T&C/Field Trips	\$0	\$0	\$0	\$0	\$4,974	\$11,730	\$17,442	\$5,712	48.70%
1116	Tchr Hourly/Daily/Subs Other	\$78,420	\$91,759	\$61,247	\$86,468	\$123,087	\$144,128	\$146,924	\$2,796	1.94%
1117	Teacher Stipend	\$64,649	\$53,032	\$59,247	\$34,800	\$70,560	\$88,560	\$88,560	\$0	0.00%
1150	Cash-in-Lieu of Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1202	Cert Pupil Support Monthly Salary	\$810,579	\$902,845	\$919,449	\$975,399	\$1,027,935	\$1,023,041	\$1,023,041	\$0	0.00%
1216	Hrly / Daily / Subs	\$64	\$1,335	\$4,608	\$3,203	\$3,430	\$2,451	\$2,451	\$0	0.00%
1250	Cash-in-Lieu of Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1302	Cert Supr & Adm Monthly Salary	\$381,938	\$332,159	\$449,245	\$416,730	\$419,348	\$451,252	\$451,252	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
BERKELEY UNIFIED SCHOOL DISTRICT

Object Code	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 06/30/10	Audited Actuals 2010/11 As of 6/30/11	Audited Actuals 2011/12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim Budget 2012/13 As of 10/31/12	Second Interim Budget 2012/13 As of 01/31/13	Second Interim 2012/13 vs. First Interim 2012/13	% Variance
1316	Adm. & Supv. Subs	\$0	\$13,890	\$0	\$0	\$0	\$979	\$979	\$0	0.00%
1317	Adm & Supv Stipend	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Guidance, Welfare & Attendance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Administrative Personnel Salary	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
1350	Cash-in-Lieu of Benefits	\$6,291	\$5,719	\$5,428	\$1,086	\$1,069	\$1,200	\$1,200	\$0	0.00%
1902	Other Certificated Salaries	\$143,334	\$186,733	\$268,580	\$186,719	\$170,640	\$240,551	\$240,551	\$0	0.00%
1916	Other Hourly Certificated Salaries	\$268	\$1,238	\$9,635	\$3,452	\$12,864	\$12,864	\$12,864	\$0	0.00%
	Subtotal Certificated Salaries	\$3,074,611	\$3,235,154	\$4,059,460	\$4,353,626	\$4,840,341	\$5,309,655	\$5,314,459	\$4,804	0.09%
	CLASSIFIED SALARIES									
2102	Instr Aides Monthly Salary	\$760	\$26,092	\$13,719	\$41,293	\$28,787	\$37,118	\$37,118	\$0	0.00%
2103	Instr Aides/Substitute	\$0	\$0	\$0	\$2,426	\$0	\$5,919	\$5,919	\$0	0.00%
2116	Instr Aides Hrly/Daily/Sub Other	\$11,829	\$7,765	\$19,427	\$16,990	\$11,813	\$12,468	\$12,468	\$0	0.00%
2117	Stipend/Student Workers	\$10,264	\$12,600	\$9,700	\$6,000	\$6,163	\$6,600	\$6,600	\$0	0.00%
2146	Tutors - Hourly	\$49,352	\$80,822	\$77,124	\$66,536	\$71,976	\$84,671	\$84,671	\$0	0.00%
2150	Cash-in-Lieu of Benefits	\$0	\$4,845	\$6,397	\$10,483	\$7,963	\$8,724	\$8,724	\$0	0.00%
2156	Work Study Tutors Hourly	\$41,183	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2182	Instr. Spec. Monthly Salary	\$294,303	\$260,272	\$272,972	\$188,949	\$204,483	\$179,143	\$179,143	\$0	0.00%
2186	Instr. Spec. Hourly	\$23,570	\$18,004	\$7,466	\$14,632	\$9,461	\$3,942	\$3,942	\$0	0.00%
2202	Classified Support Monthly Salary	\$895,427	\$862,406	\$890,292	\$899,026	\$933,649	\$940,702	\$940,702	\$0	0.00%
2203	Classified Support Subs	\$0	\$0	\$0	\$22,874	\$3,938	\$3,938	\$3,938	\$0	0.00%
2212	Classified Support Overtime	\$709	\$1,039	\$2,417	\$895	\$1,379	\$1,379	\$1,379	\$0	0.00%
2216	Class Support Hrly/Daily Subs	\$4,986	\$38,668	\$13,281	\$9,607	\$22,052	\$27,257	\$27,257	\$0	0.00%
2250	Cash-in-Lieu of Benefits	\$13,794	\$12,570	\$9,706	\$11,733	\$9,765	\$16,940	\$16,940	\$0	0.00%
2265	Student Worker	\$0	\$0	\$1,219	\$320	\$0	\$0	\$0	\$0	0.00%
2302	Class Super & Admin Month Salary	\$137,623	\$129,972	\$197,121	\$133,763	\$133,007	\$125,419	\$125,064	(\$355)	(0.28%)
2316	Class Supv-Hrly/Daily	\$0	\$0	\$0	\$28,114	\$8,215	\$10,649	\$10,649	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$139,518	\$138,126	\$170,249	\$156,336	\$147,864	\$149,309	\$149,309	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
BERKELEY UNIFIED SCHOOL DISTRICT

Object Code	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 06/30/10	Audited Actuals 2010/11 As of 6/30/11	Audited Actuals 2011/12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim Budget 2012/13 As of 10/31/12	Second Interim Budget 2012/13 As of 01/31/13	Second Interim 2012/13 vs. First Interim 2012/13	% Variance
2403	Clerical Tech & Office Sub	\$0	\$0	\$0	\$146	\$0	\$0	\$0	\$0	0.00%
2412	Clerical Tech Overtime	\$47	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2416	Clerical Hrly Daily Subs Other	\$4,778	\$6,749	\$7,382	\$5,395	\$12,549	\$13,139	\$13,139	\$0	0.00%
2450	Cash-in-Lieu of Benefits	\$3,281	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2902	Other Classified Monthly Salary	\$268,979	\$256,983	\$300,002	\$260,316	\$406,957	\$415,515	\$390,931	(\$24,584)	(5.92%)
2912	Other Classified Overtime	\$0	\$0	\$0	\$749	\$0	\$1,379	\$1,379	\$0	0.00%
2916	Other Class Hrly/Daily Subs Other	\$7,919	\$32,942	\$37,005	\$38,781	\$27,386	\$36,807	\$36,807	\$0	0.00%
2917	Stipend/Student Workers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2950	Cash-in-Lieu of Benefits	\$5,387	\$2,622	\$3,528	\$3,382	\$3,284	\$3,534	\$7,692	\$4,158	117.66%
	Subtotal Classified Salaries	\$1,913,709	\$1,892,476	\$2,039,008	\$1,918,748	\$2,050,691	\$2,084,552	\$2,063,771	(\$20,781)	(1.00%)
	EMPLOYEE BENEFITS									
3101	State Teachers' Ret Sys (STRS), Cert	\$232,376	\$256,702	\$317,236	\$341,992	\$391,074	\$411,529	\$411,927	\$398	0.10%
3102	State Teachers' Ret Sys, (STRS) Class.	\$3,388	\$3,694	\$3,500	\$4,381	\$3,434	\$5,347	\$5,347	\$0	0.00%
3201	Public Empl. Ret. Sys. (PERS) Certif.	\$14,167	\$14,804	\$19,513	\$24,919	\$11,084	\$31,705	\$31,705	\$0	0.00%
3202	Public Empl. Ret. Sys (PERS) Class.	\$153,632	\$153,300	\$179,099	\$169,205	\$212,758	\$210,754	\$208,384	(\$2,370)	(1.12%)
3301	Medicare - Certificated	\$40,808	\$44,439	\$55,595	\$58,746	\$70,139	\$77,292	\$77,362	\$70	0.09%
3302	Medicare - Classified	\$26,671	\$26,120	\$28,473	\$26,460	\$30,086	\$30,222	\$29,921	(\$301)	(1.00%)
3311	OASDI/Medicare/Alt. Certif. Position	\$10,600	\$9,338	\$10,698	\$13,700	\$6,019	\$18,558	\$18,558	\$0	0.00%
3312	OASDI/Medicare/alt. Classif. Position	\$111,729	\$109,017	\$118,672	\$107,994	\$125,924	\$126,674	\$125,386	(\$1,288)	(1.02%)
3401	Health & Welfare - Certificated	\$316,691	\$346,020	\$432,582	\$481,467	\$636,585	\$610,562	\$610,562	\$0	0.00%
3402	Health & Welfare - Classified	\$292,453	\$314,534	\$345,729	\$348,937	\$398,335	\$358,725	\$352,467	(\$6,258)	(1.74%)
3403	Dental Recapture - Certificated	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3404	Dental Recapture - Classified	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
3501	State Unemployment Ins. Certif	\$10,623	\$13,461	\$33,629	\$80,268	\$89,586	\$69,129	\$69,175	\$46	0.07%
3502	State Unemployment Ins. Class	\$6,582	\$6,918	\$16,942	\$34,996	\$38,618	\$29,714	\$29,453	(\$261)	(0.88%)
3601	Workers' Comp. Ins. Certificated	\$85,675	\$79,305	\$99,477	\$104,139	\$99,171	\$108,720	\$108,818	\$98	0.09%
3602	Workers' Comp. Ins. Classified	\$52,872	\$46,390	\$50,147	\$46,639	\$42,591	\$42,781	\$42,355	(\$426)	(1.00%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
BERKELEY UNIFIED SCHOOL DISTRICT

Object Code	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010/11 As of 6/30/11	Audited Actuals 2011/12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim Budget 2012/13 As of 10/31/12	Second Interim Budget 2012/13 As of 01/31/13	Second Interim 2012/13 vs. First Interim 2012/13	% Variance
3701	Retiree Benefits - Certificated	\$67,205	\$90,169	\$110,661	\$122,677	\$145,088	\$151,488	\$151,328	(\$160)	(0.11%)
3702	Retiree Benefits - Classified	\$27,876	\$46,588	\$47,639	\$46,040	\$61,423	\$56,147	\$55,444	(\$703)	(1.25%)
3801	PERS Reduction, Certificated Position	\$4,581	\$4,281	\$3,507	\$3,009	\$978	\$2,661	\$2,661	\$0	0.00%
3802	PERS Reduction, Classified Position	\$50,485	\$44,330	\$31,994	\$20,638	\$19,184	\$18,606	\$18,407	(\$199)	(1.07%)
	Subtotal Employee Benefits	\$1,508,414	\$1,609,409	\$1,905,095	\$2,036,206	\$2,382,077	\$2,360,614	\$2,349,260	(\$11,354)	(0.48%)
	BOOKS & SUPPLIES									
4200	Books & Other Ref. Materials	\$184,395	\$134,926	\$291,028	\$200,997	\$120,605	\$159,117	\$221,839	\$62,722	39.42%
4300	Materials and Supplies	\$434,490	\$312,831	\$381,561	\$400,432	\$257,219	\$409,213	\$463,496	\$54,283	13.27%
4350	Other Supplies	\$15,990	\$15,422	\$24,169	\$7,627	\$23,000	\$21,680	\$22,580	\$900	4.15%
4355	Disaster Prep Supplies	\$0	\$0	\$1,408	\$0	\$0	\$0	\$0	\$0	0.00%
4380	Unallocated	\$0	\$0	\$0	\$0	\$598,418	\$416,045	\$333,454	(\$82,591)	(19.85%)
4390	Carryover Funds	\$0	\$0	\$0	\$0	\$0	\$192,808	\$165,628	(\$27,180)	(14.10%)
4400	Equipment \$500 to \$5,000	\$152,359	\$136,736	\$145,340	\$222,341	\$92,000	\$101,152	\$111,463	\$10,311	10.19%
	Subtotal Books & Supplies	\$767,234	\$599,914	\$843,505	\$831,397	\$1,091,242	\$1,300,015	\$1,318,460	\$18,445	1.42%
	SVC, OTHER OPERATING SUPPLIES									
5100	Service Contracts Above \$25,000	\$22,250	\$0	\$27,104	\$17,500	\$11,898	\$10,400	\$10,400	\$0	0.00%
5200	Travel and Conferences	\$26,636	\$20,716	\$29,434	\$48,448	\$83,324	\$39,567	\$49,804	\$10,237	25.87%
5220	Travel/Training	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5230	Local Travel	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5300	Dues and Memberships	\$5,198	\$301	\$502	\$538	\$900	\$970	\$970	\$0	0.00%
5600	Rentals, Leases, and Repairs	\$73,132	\$73,933	\$69,315	\$19,262	\$24,000	\$24,000	\$24,000	\$0	0.00%
5712	Central Printing - Xerox	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$0	0.00%
5751	Field Trips - Interfund	\$23,831	\$7,685	\$13,533	\$10,758	\$10,300	\$25,750	\$25,750	\$0	0.00%
5752	Central Printing - Xerox	\$0	\$3,170	\$300	\$1,000	\$0	\$0	\$0	\$0	0.00%
5753	Offsite Printing - Copiers	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5754	Project Billing - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
BERKELEY UNIFIED SCHOOL DISTRICT

Object Code	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 6/30/10	Audited Actuals 2010/11 As of 6/30/11	Audited Actuals 2011/12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim Budget 2012/13 As of 10/31/12	Second Interim Budget 2012/13 As of 01/31/13	Second Interim 2012/13 vs. First Interim 2012/13	% Variance
5800	Prof/Consulting Svcs & Oper Exp	\$647,437	\$585,577	\$757,987	\$703,396	\$825,350	\$849,512	\$839,197	(\$10,315)	(1.21%)
5805	Instr Personal Serv (General)	\$239,719	\$212,204	\$221,768	\$261,686	\$301,382	\$289,682	\$297,053	\$7,371	2.54%
5820	Outside Printing	\$284	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5829	Legal Fees	\$316	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5830	Election Expense	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5831	Audit Expense	\$4,922	\$0	\$5,138	\$5,088	\$6,000	\$6,000	\$6,000	\$0	0.00%
5910	Postage/Mailings	\$0	\$0	\$0	\$4,543	\$25,000	\$25,000	\$25,000	\$0	0.00%
5920	Cell Phone	\$0	\$409	\$223	\$275	\$1,000	\$1,000	\$1,000	\$0	0.00%
5950	Postage - Interfund	\$15	\$77	\$15	\$801	\$2,000	\$2,000	\$2,000	\$0	0.00%
	Subtotal Oth Operating Supplies	\$1,043,740	\$904,072	\$1,126,318	\$1,073,295	\$1,292,154	\$1,274,881	\$1,282,174	\$7,293	0.57%
	CAPITAL OUTLAY									
6100	Sites & Improvement of Sites	\$15,250	\$15,120	\$11,300	\$0	\$0	\$5,650	\$5,650	\$0	0.00%
6170	Land Improvements	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
6200	Buildings & Improvement of Bldgs	\$219,505	\$163,420	\$5,755	\$1,394	\$0	\$0	\$0	\$0	0.00%
6400	Equipment	\$0	\$0	\$17,603	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Capital Outlay	\$234,755	\$178,540	\$34,658	\$1,394	\$0	\$5,650	\$5,650	\$0	0.00%
	DIRECT SUPPORT/INDIRECT COST									
7310	Direct Support Charges	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
7340	Indirect costs	\$1,379,085	\$1,170,209	\$1,344,958	\$1,454,746	\$1,451,776	\$1,489,900	\$1,489,900	\$0	0.00%
7390	Indirect Costs - Interfund	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal Dir Support /Ind. Costs	\$1,379,085	\$1,170,209	\$1,344,958	\$1,454,746	\$1,451,776	\$1,489,900	\$1,489,900	\$0	0.00%
	TOTAL EXPENDITURES	\$9,921,548	\$9,589,774	\$11,353,001	\$11,669,413	\$13,108,281	\$13,825,267	\$13,823,674	(\$1,593)	(0.01%)
	SURPLUS / (DEFICIT)	(\$848,822)	\$808,682	(\$555,435)	(\$177,963)	(\$943,081)	(\$1,770,367)	(\$1,772,202)	(\$1,835)	0.10%
	BEGINNING FUND BALANCE	\$5,549,147	\$4,700,325	\$5,509,007	\$4,953,572	\$4,775,609	\$4,775,609	\$4,775,609	(\$1,835)	(0.04%)

BERKELEY UNIFIED SCHOOL DISTRICT
FUNDS 04-08 - BERKELEY SCHOOLS EXCELLENCE PROGRAM (BSEP)
BERKELEY UNIFIED SCHOOL DISTRICT

Object Code	Description	Audited Actuals 2008-09 As of 6/30/09	Audited Actuals 2009-10 As of 06/30/10	Audited Actuals 2010/11 As of 6/30/11	Audited Actuals 2011/12 As of 6/30/12	Adopted Budget 2012-13 As of 6/27/12	First Interim Budget 2012/13 As of 10/31/12	Second Interim Budget 2012/13 As of 01/31/13	Second Interim 2012/13 vs. First Interim 2012/13	% Variance
	ENDING FUND BALANCE	\$4,700,325	\$5,509,007	\$4,953,572	\$4,775,609	\$3,832,528	\$3,005,242	\$3,003,407	(\$1,835)	(0.06%)
	Prior Period Adjustment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Adjusted Ending Fund Balance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Restricted to BSEP	\$4,010,533	\$4,841,915	\$4,235,152	\$4,052,037	\$3,074,786	\$2,222,681	\$2,220,893	(\$1,788)	(0.08%)
	Music, Site Personnel & Facilities Projects.	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Economic Uncertainties 3.0%	\$689,792	\$667,092	\$718,420	\$723,571	\$757,742	\$782,561	\$782,513	(\$48)	(0.01%)
	UNALLOCATED ENDING FUND BALANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%

Adult Education

Fund 11

BERKELEY UNIFIED SCHOOL DISTRICT

ADULT FUND- ALL SOURCES

FUND 11 COMPARISON REPORT

SACS OBJ	DESCRIPTION	AUDITED ACTUALS 2008-09 As of 06/30/09	AUDITED ACTUALS 2009-10 As of 06/30/10	AUDITED ACTUALS 2010-11 As of 06/30/11	AUDITED ACTUALS 2011-12 As of 06/30/12	ADOPTED BUDGET 2012-13 As of 06/30/12	FIRST INTERIM BUDGET 2012- 13 as of 10/31/12	2nd Interim Budget as of 1/31/13	2nd Interim 2012 13 VS. First Interim Budget 2012-13	% Variance
REVENUE										
8290	All other Federal Revenue	\$635,796	\$630,747	\$704,754	\$775,027	\$720,346	\$788,356	\$788,356	\$0	0.00%
8311	Other State Apportionment-curr	\$4,226,413	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8319	Other State Apportionment-prior	\$124,332	-\$8,202	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8590	All other State Revenue	\$32,848	\$0	\$0	\$2,903,522	\$2,893,352	\$2,944,871	\$2,944,871	\$0	0.00%
8599	Prior Year State Revenue	\$37,192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
8660	Interest	\$2,419	(\$3,414)	(\$1,657)	(\$94)	\$0	\$0	\$0	\$0	0.00%
8671	Adult Education Fees	\$232,834	\$440,767	\$520,279	\$528,700	\$500,000	\$500,000	\$500,000	\$0	0.00%
8699	All other Local Revenue	\$55,952	\$1,801	\$1,254	\$1,851	\$1,500	\$1,500	\$1,500	\$0	0.00%
8919	Other Auth. Interfund Trans-in	\$150,000	\$3,403,309	\$3,074,659	\$0	\$0	\$0	\$0	\$0	0.00%
	TOTAL REVENUE	\$5,497,786	\$4,465,008	\$4,299,289	\$4,209,006	\$4,115,198	\$4,234,727	\$4,234,727	\$0	0.00%
CERTIFICATED SALARIES										
1102	Teachers' Monthly Salaries	\$81,408	\$80,021	\$80,021	\$80,021	\$57,464	\$0	\$0	\$0	0.00%
1103	Substitute Teachers Illness	\$2,164	\$1,071	\$1,071	\$642	\$500	\$500	\$500	\$0	0.00%
1104	Hourly Adult Ed Teaching	\$2,490,715	\$1,460,949	\$1,226,526	\$1,190,576	\$1,147,618	\$1,289,917	\$1,287,855	(2,062)	-0.16%
1106	Hrly Extra Duty/Curr Dev/Adult	\$248,204	\$144,120	\$118,998	\$141,467	\$198,200	\$136,269	\$148,027	\$11,758	8.63%
1116	Teacher Hourly/Daily	\$165,008	\$92,968	\$96,691	\$108,174	\$103,797	\$150,406	\$195,185	\$44,779	29.77%
1150	Cash in Lieu of Benefits	\$79,180	\$78,531	\$67,626	\$64,745	\$52,739	\$52,179	\$68,601	\$16,422	31.47%
1216	Hourly/Daily	\$40,289	\$21,165	\$24,123	\$30,128	\$55,786	\$44,211	\$32,254	(11,957)	-27.05%
1250	Cash in Lieu of Benefits	\$4,587	\$1,850	\$0	\$7,686	\$0	\$3,865	\$3,980	\$115	2.98%
1302	Cert. Supvr & Admin Monthly Salary	\$324,492	\$232,033	\$235,378	\$220,081	\$221,044	\$223,202	\$223,202	\$0	0.00%
1306	Adm & Supvr Extra Duty	\$638	\$211	\$1,106	\$1,620	\$0	\$1,745	\$3,396	\$1,651	94.61%
1316	Adm & Supvr Subs	\$211,864	\$131,343	\$126,156	\$182,071	\$166,920	\$253,083	\$260,735	\$7,652	3.02%
1350	Cash in Lieu of Benefits	\$2,053	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$3,650,602	\$2,244,262	\$1,977,696	\$2,027,211	\$2,004,068	\$2,155,377	\$2,223,735	\$68,358	3.17%
CLASSIFIED SALARIES										
2102	Instr. Aides Monthly Salary	\$84,820	\$37,475	\$26,283	\$32,475	\$32,988	\$33,284	\$30,909	(2,375)	-7.14%
2112	Instr Aides Overtime	\$377	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2116	Instr Aides Limited Duration	\$1,716	\$4,861	\$318	\$993	\$2,629	\$27,148	\$3,163	(23,985)	-88.35%
2146	Tutors-Hourly	\$0	\$0	\$0	\$0	\$300	\$300	\$300	\$0	0.00%
2165	Tutors-Hourly	\$0	\$0	\$9,969	\$33,146	\$17,009	\$0	\$5,009	\$5,009	0.00%
2202	Classified Support Monthly Salary	\$169,313	\$136,118	\$136,890	\$123,179	\$132,628	\$135,052	\$135,778	\$726	0.54%
2203	Classified Support Subs	\$0	\$2,603	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
2212	Classified Support-Overtime	\$8,051	\$2,640	\$1,034	\$873	\$10,000	\$10,000	\$10,000	\$0	0.00%
2216	Classified Support-Limited Term	\$27,699	\$36,468	\$15,803	\$26,909	\$27,175	\$25,126	\$25,126	\$0	0.00%
2402	Clerical Tech & Office Staff Salary	\$700,706	\$504,940	\$416,705	\$354,278	\$378,785	\$381,503	\$371,503	(10,000)	-2.62%

ADULT FUND- ALL SOURCES FUND 11 COMPARISON REPORT										
SACS OBJ	DESCRIPTION	AUDITED ACTUALS 2008-09 As of 06/30/09	AUDITED ACTUALS 2009-10 As of 06/30/10	AUDITED ACTUALS 2010-11 As of 06/30/11	AUDITED ACTUALS 2011-12 As of 06/30/12	ADOPTED BUDGET 2012-13 As of 06/30/12	FIRST INTERIM BUDGET 2012- 13 as of 10/31/12	2nd Interim Budget as of 1/31/13	2nd Interim 2012 13 VS. First Interim Budget 2012-13	% Variance
2412	Clerical Tech & Office Staff Overtime	\$7,555	\$7,966	\$4,882	\$10,157	\$10,828	\$11,000	\$11,000	\$0	0.00%
2416	Clerical Limited Term	\$1,734	\$3,452	\$3,836	\$17,333	\$2,000	\$2,000	\$2,000	\$0	0.00%
2450	Cash in Lieu of Benefits	\$9,610	\$3,522	\$3,235	\$3,849	\$1,500	\$3,727	\$3,822	\$95	2.55%
2917	Stipend/Student Workers	\$42,900	\$5,168	\$6,678	\$0	\$0	\$0	\$0	\$0	0.00%
	Subtotal	\$1,054,481	\$745,213	\$625,633	\$603,192	\$615,842	\$629,140	\$598,610	-\$30,530	-4.85%
EMPLOYEE BENEFITS										
3101	State Teachers Retire.Sys.Cert	\$164,891	\$111,213	\$99,923	\$103,768	\$165,403	\$118,895	\$114,124	(4,771)	-4.01%
3102	State Teachers Retire.Sys.Class	\$1,345	\$1,133	\$0	\$3	\$0	\$0	\$0	\$0	0.00%
3201	Public Empl.Retire Sys. Cert	\$6,494	\$3,808	\$3,728	\$4,028	\$0	\$4,413	\$4,489	\$76	1.72%
3202	Public Empl.Retire Sys. Class	\$81,779	\$59,946	\$60,574	\$55,761	\$62,154	\$63,605	\$61,650	(1,955)	-3.07%
3301	Medicare-Certificated	\$49,183	\$29,038	\$26,086	\$26,778	\$29,077	\$32,004	\$32,391	\$387	1.21%
3302	Medicare-Classified	\$14,698	\$10,379	\$8,669	\$8,392	\$8,931	\$9,028	\$8,913	-\$115	-1.27%
3311	FICA-Certificated	\$31,076	\$15,312	\$14,593	\$12,071	\$0	\$11,227	\$13,646	\$2,419	21.55%
3312	FICA-Classified	\$61,834	\$43,528	\$37,069	\$35,882	\$38,182	\$38,603	\$36,129	(2,474)	-6.41%
3401	Health & Welfare Bene. Cert. Pos	\$194,848	\$172,682	\$124,749	\$129,358	\$31,539	\$142,342	\$129,699	(12,643)	-8.88%
3402	Health & Welfare Bene. Class. Pos	\$170,625	\$152,863	\$136,642	\$115,685	\$114,129	\$114,129	\$111,807	(2,322)	-2.03%
3501	State Unemployment Ins. Cert.	\$12,633	\$8,583	\$16,379	\$37,376	\$37,129	\$34,866	\$33,691	(1,175)	-3.37%
3502	State Unemployment Ins. Class	\$3,626	\$2,872	\$5,152	\$11,052	\$11,407	\$11,284	\$8,960	(2,324)	-20.60%
3601	Workers Compensation Ins. Cert	\$100,760	\$54,991	\$48,466	\$49,138	\$41,104	\$45,819	\$46,894	\$1,075	2.35%
3602	Workers Compensation Ins. Class.	\$29,303	\$18,258	\$15,328	\$14,670	\$12,627	\$12,761	\$12,776	\$15	0.12%
3701	Retiree Benefits-Cert	\$22,544	\$26,170	\$20,679	\$20,591	\$58,561	\$46,548	\$39,097	(7,451)	-16.01%
3702	Retiree Benefits-Class.	\$16,401	\$17,943	\$16,231	\$14,126	\$17,806	\$17,806	\$17,861	\$55	0.31%
3801	Pers Reduction -Certificated	\$2,097	\$1,099	\$637	\$483	\$0	\$371	\$371	\$0	0.00%
3802	Pers Reduction-Classified	\$19,221	\$13,373	\$8,902	\$5,463	\$4,334	\$4,444	\$4,444	\$0	0.00%
	Subtotal	\$983,358	\$743,191	\$643,807	\$644,625	\$632,383	\$708,145	\$676,942	-\$31,203	-4.41%
BOOKS AND SUPPLIES										
4100	Apprv Texts & Core Curr-Materials	\$880	\$0	\$253	\$0	\$2,000	\$0	\$0	\$0	0.00%
4150	Textbooks for Resale	\$3,164	\$1,596	\$4,397	\$5,002	\$15,000	\$15,000	\$15,000	\$0	0.00%
4200	Books & Other Ref. Materials	\$2,964	\$16,630	\$24,942	\$17,417	\$36,300	\$13,808	\$15,608	\$1,800	13.04%
4300	Materials and Supplies	\$17,720	\$8,093	\$15,914	\$15,786	\$33,497	\$28,845	\$22,221	(6,624)	-22.96%
4350	Other Supplies	\$103,104	\$95,315	\$79,185	\$50,994	\$152,767	\$125,405	\$118,454	(6,951)	-5.54%
4400	Equipment \$500-\$5000	\$23,025	\$74,306	\$240,978	\$55,508	\$86,087	\$138,069	\$153,719	\$15,650	11.33%
	Subtotal	\$150,857	\$192,748	\$365,669	\$144,707	\$325,651	\$321,127	\$325,002	\$3,875	1.21%
SERVICES AND OTHER OPERATING EXPENSES										
5200	Travel and Conference	\$3,271	\$2,145	\$13,073	\$25,512	\$38,912	\$33,303	\$32,303	(1,000)	-3.00%
5300	Dues And Memberships	\$2,367	\$2,402	\$2,609	\$2,538	\$4,200	\$4,200	\$4,200	\$0	0.00%
5500	Operation and Housekeeping Svcs.	\$3,136	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5510	Water/Sewage	\$10,968	\$10,394	\$10,477	\$12,631	\$14,000	\$14,000	\$14,000	\$0	0.00%

ADULT FUND- ALL SOURCES FUND 11 COMPARISON REPORT										
SACS OBJ	DESCRIPTION	AUDITED ACTUALS 2008-09 As of 06/30/09	AUDITED ACTUALS 2009-10 As of 06/30/10	AUDITED ACTUALS 2010-11 As of 06/30/11	AUDITED ACTUALS 2011-12 As of 06/30/12	ADOPTED BUDGET 2012-13 As of 06/30/12	FIRST INTERIM BUDGET 2012-13 as of 10/31/12	2nd Interim Budget as of 1/31/13	2nd Interim 2012-13 Vs. First Interim Budget	% Variance
5520	Natural Gas	\$14,778	\$13,293	\$13,540	\$12,578	\$20,000	\$20,000	\$20,000	\$0	0.00%
5540	Garbage	\$15,147	\$5,775	\$16,052	\$18,111	\$15,426	\$15,426	\$15,426	\$0	0.00%
5550	Electricity	\$55,558	\$48,124	\$49,300	\$39,001	\$48,000	\$48,000	\$48,000	\$0	0.00%
5570	Alarm Service	\$2,301	\$2,301	\$2,301	\$954	\$2,500	\$2,500	\$2,500	\$0	0.00%
5600	Rentals,Leases and Repairs	\$5,026	\$0	\$255	\$75	\$260	\$260	\$260	\$0	0.00%
5620	Maintenance Contracts	\$54,192	\$51,631	\$30,058	\$29,421	\$38,000	\$38,000	\$38,000	\$0	0.00%
5752	Central Printing-Xerox	\$0	\$4,791	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	\$0	0.00%
5800	Prof/Consulting Svcs & Oper Exp	\$56,083	\$83,446	\$97,949	\$68,354	\$170,415	\$98,872	\$102,072	\$3,200	3.24%
5810	Workability Match	\$43,397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
5820	Outside Printing	\$12,665	\$11,257	\$13,523	\$17,189	\$17,000	\$17,000	\$21,000	\$4,000	23.53%
5839	Bank Fees	\$5,399	\$8,803	\$9,079	\$10,053	\$6,000	\$6,000	\$6,000	\$0	0.00%
5910	Postage/Mailings	\$9,489	\$13,910	\$4,446	\$8,006	\$10,000	\$10,000	\$10,000	\$0	0.00%
5930	Telephone	\$10,623	\$8,990	\$5,356	\$6,838	\$15,300	\$16,020	\$16,320	\$300	1.87%
5950	Postage-Interfund	\$2,020	\$595	\$277	\$357	\$1,000	\$1,000	\$1,000	\$0	0.00%
	Subtotal	\$306,420	\$267,857	\$274,295	\$257,618	\$407,013	\$330,581	\$337,081	\$6,500	1.97%
CAPITAL OUTLAY OVER \$5,000										
6100	Land									
6400	Equipment	\$5,383	\$0	\$0	\$0	\$0	\$25,843	\$25,843	\$0	0.00%
	Subtotal	\$5,383	\$0	\$0	\$0	\$0	\$25,843	\$25,843	\$0	0.00%
DIRECT SUPPORT/INDIRECT COSTS										
7390	Indirect costs-interfund	\$261,042	\$160,651	\$138,432	\$138,188	\$130,241	\$130,241	\$130,241	\$0	0.00%
	Subtotal	\$261,042	\$160,651	\$138,432	\$138,188	\$130,241	\$130,241	\$130,241	\$0	0.00%
TOTAL EXPENDITURES										
		\$6,412,143	\$4,353,922	\$4,025,532	\$3,815,541	\$4,115,198	\$4,300,454	\$4,317,454	\$17,000	0.40%
Excess/(deficiency)of Revenue over Expenditures										
		-\$914,357	\$111,086	\$273,757	\$393,465	\$0	-\$65,727	-\$82,727		
BEGINNING BALANCE										
		\$ 920,306	\$ 5,949	\$ 117,035	\$ 390,792	\$ 784,257	\$ 784,257	\$ 718,530		
Audit Adjustments										
		\$0	\$0	\$0	\$0	\$0	\$0	\$0		
ENDING BALANCE										
		\$ 5,949	\$ 117,035	\$ 390,792	\$ 784,257	\$ 784,257	\$ 718,530	\$ 635,803		

Child Development Fund 12

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

REVENUE:	SACS OBJ	Audited Actuals 2008-09 As of 06/30/09	Audited Actuals 2009-2010 As of 6/30/10	Audited Actuals 2010-2011 As of 6/30/11	Audited Actuals 2011-2012 As of 6/31/12	Adopted Budget 2012-2013 As of 6/27/12	First Interim Budget 2012-2013 As of 10/31/12	Second Interim Budget 2012-2013 As of 1/31/13	Second vs First Interim Budget 2012-2013	% Variance
Total Federal Revenues		\$545,699	\$1,526,056	\$896,163	\$831,447	\$876,764	\$1,035,115	\$1,035,115	\$0	0.00%
Child Nutrition Programs	8220	\$266,320	\$315,740	\$260,056	\$265,138	\$263,000	\$263,000	\$263,000	\$0	0.00%
Other Federal Programs	8290	\$279,379	\$1,210,316	\$624,595	\$566,309	\$613,764	\$765,988	\$765,988	\$0	0.00%
Prior Year Revenue	8295	\$0	\$0	\$11,512	\$0	\$0	\$6,127	\$6,127	\$0	0.00%
Audit Adjustment - Prior Year	8299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total State Revenues		\$5,362,739	\$4,204,455	\$2,863,102	\$3,875,271	\$3,837,095	\$3,402,227	\$3,370,368	(\$31,859)	(0.94%)
Interest	8660	\$15,420	\$5,391	\$5,795	\$495	\$0	\$0	\$0	\$0	0.00%
Children's Centers Fees	8673	\$109,478	\$124,971	\$90,908	\$134,519	\$103,294	\$113,294	\$148,294	\$35,000	30.89%
Other Local Revenue	8699	\$264,533	\$350,176	\$284,035	\$352,968	\$237,000	\$844,488	\$524,825	(\$319,663)	(37.85%)
Other Auth. Interfund Transactions	8919	\$172,397	\$114,078	\$832,535	\$70,000	\$636,817	\$636,817	\$335,930	(\$300,887)	(47.25%)
Contributions From Unrestricted Res	8890	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Local Revenues		\$561,828	\$594,616	\$1,213,273	\$557,982	\$977,111	\$1,594,599	\$1,009,049	(\$585,550)	(36.72%)
Subtotal Revenue		\$6,470,266	\$6,325,127	\$4,972,538	\$5,264,700	\$5,690,970	\$6,031,941	\$5,414,532	(\$617,409)	(10.24%)
Interfund Transfer - fr. Gen. Fund	8911	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUE		\$6,470,266	\$6,325,127	\$4,972,538	\$5,264,700	\$5,690,970	\$6,031,941	\$5,414,532	(\$617,409)	(10.24%)
EXPENDITURES:										
Teachers' Salaries & Subs	1102	\$1,338,810	\$1,402,600	\$1,065,798	\$1,157,955	\$1,187,343	\$1,199,398	\$1,173,722	(\$25,676)	(2.14%)
Substitute Teachers Illness	1103	\$177,215	\$82,284	\$95,747	\$89,834	\$39,067	\$69,067	\$69,067	\$0	0.00%
Non-Duty Days	1108	\$108,906	\$125,775	\$72,845	\$89,170	\$123,712	\$123,712	\$123,712	\$0	0.00%
Teachers Hourly/daily/subs	1116	\$116,979	\$209,507	\$81,289	\$215,458	\$73,284	\$209,384	\$209,384	\$0	0.00%
Teacher Stipend	1117	\$6,742	\$20,000	\$14,400	\$14,150	\$16,000	\$48,000	\$48,000	\$0	0.00%
Cash In-Lieu	1150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Supervisors' Salaries	1302	\$218,901	\$205,721	\$225,525	\$268,981	\$266,892	\$269,515	\$269,515	\$0	0.00%
Admn & Sprvr Sick Leave	1303	\$0	\$0	\$0	\$15,723	\$0	\$0	\$0	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals 2008-09 As of 06/30/09	Audited Actuals 2009-2010 As of 6/30/10	Audited Actuals 2010-2011 As of 6/30/11	Audited Actuals 2011-2012 As of 6/31/12	Adopted Budget 2012-2013 As of 6/27/12	First Interim Budget 2012-2013 As of 10/31/12	Second Interim Budget 2012-2013 As of 1/31/13	Second vs First Interim Budget 2012-2013	% Variance
Admn & Spvr's Subs	1316	\$720	\$3,532	\$374	\$0	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu	1350	\$3,508	\$2,794	\$855	\$2,919	\$0	\$5,255	\$5,255	\$0	0.00%
Total Certificated		\$1,971,781	\$2,052,213	\$1,556,833	\$1,854,190	\$1,706,298	\$1,924,331	\$1,898,655	(\$25,676)	(1.33%)
Instructional Aides' Salaries	2102	\$828,133	\$978,087	\$884,820	\$807,394	\$862,644	\$871,352	\$822,352	(\$49,000)	(5.62%)
Instructional Aides' Substitute	2103	\$0	\$0	\$58,547	\$122,940	\$58,387	\$58,387	\$58,387	\$0	0.00%
Instructional Aides' Overtime	2112	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Class Support Hrly/Daily subs	2116	\$509,584	\$471,346	\$195,522	\$153,401	\$135,643	\$185,643	\$159,643	(\$26,000)	(14.01%)
Cash In-Lieu	2150	\$17,860	\$25,351	\$24,120	\$22,865	\$28,770	\$26,770	\$26,770	\$0	0.00%
Instructional Special Monthly Salaries	2182	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Classified Support Monthly Sal	2202	\$31,546	\$44,145	\$46,313	\$50,370	\$51,660	\$52,162	\$52,162	\$0	0.00%
Classified Support Overtime	2212	\$6,109	\$10,680	\$5,530	\$8,251	\$5,000	\$5,000	\$5,000	\$0	0.00%
Class Support Hrly/Daily subs	2216	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Cash In-Lieu of Benefits	2250	\$693	\$1,144	\$510	\$0	\$0	\$0	\$0	\$0	0.00%
Class Spvr & Admn Monthly Sal	2302	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Clerical/ Office Salaries	2300/2402	\$208,958	\$176,321	\$163,136	\$190,937	\$207,128	\$209,182	\$209,182	\$0	0.00%
Clerical Tech/ Office Overtime	2412	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Other Classified Salaries /subs	2416	\$1,471	\$5,149	\$13,323	\$2,777	\$2,083	\$2,083	\$2,083	\$0	0.00%
Cash In-Lieu	2450	\$389	\$0	\$0	\$6,142	\$3,255	\$4,000	\$4,000	\$0	0.00%
Total Classified		\$1,604,764	\$1,712,223	\$1,391,821	\$1,365,077	\$1,354,570	\$1,414,579	\$1,339,579	(\$75,000)	(5.30%)
STRS Instructional	3101	\$114,685	\$120,960	\$99,315	\$121,737	\$140,769	\$147,338	\$133,338	(\$14,000)	(9.50%)
STRS Non-instructional	3102	\$4,277	\$4,129	\$3,777	\$3,630	\$0	\$3,801	\$3,801	\$0	0.00%
PERS Instructional	3201	\$32,169	\$40,093	\$27,939	\$22,806	\$0	\$18,358	\$18,358	\$0	0.00%
PERS Non-instructional	3202	\$115,322	\$137,954	\$124,113	\$123,652	\$128,036	\$136,572	\$136,572	\$0	0.00%
OASDI Instructional	3311	\$28,451	\$30,109	\$18,587	\$15,334	\$0	\$12,524	\$12,524	\$0	0.00%
OASDI Non-instructional	3312	\$93,544	\$101,169	\$81,658	\$78,540	\$83,985	\$89,031	\$78,831	(\$10,200)	(11.46%)
Medicare Instructional	3301	\$26,548	\$29,120	\$22,535	\$26,200	\$24,452	\$25,980	\$25,980	\$0	0.00%
Medicare Non-instructional	3302	\$22,588	\$24,400	\$19,723	\$18,944	\$19,643	\$20,529	\$20,529	\$0	0.00%
H & W - Cert Pos	3401	\$209,496	\$216,068	\$166,656	\$177,088	\$217,696	\$190,118	\$171,118	(\$19,000)	(9.99%)
H & W- Classif	3402	\$299,271	\$343,591	\$304,232	\$302,004	\$367,996	\$344,303	\$307,303	(\$37,000)	(10.75%)
Dental Recapture - Certificated	3403	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Dental Recapture - Classified	3404	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
SUI - Certif	3501	\$6,823	\$7,472	\$13,317	\$33,590	\$31,599	\$32,604	\$28,404	(\$4,200)	(12.88%)
SUI - Classif	3502	\$5,565	\$6,208	\$11,704	\$24,452	\$25,088	\$26,133	\$21,533	(\$4,600)	(17.60%)
Workers Comp -Certif	3601	\$54,528	\$50,863	\$39,405	\$45,662	\$34,981	\$36,612	\$36,612	\$0	0.00%
Workers Comp- Classif	3602	\$44,490	\$42,579	\$34,630	\$33,316	\$27,769	\$29,446	\$29,446	\$0	0.00%
Retiree Benefits, Certif	3701	\$28,990	\$47,868	\$38,492	\$42,448	\$50,708	\$52,658	\$52,658	\$0	0.00%

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals 2008-09 As of 06/30/09	Audited Actuals 2009-2010 As of 6/30/10	Audited Actuals 2010-2011 As of 6/30/11	Audited Actuals 2011-2012 As of 6/31/12	Adopted Budget 2012-2013 As of 6/27/12	First Interim Budget 2012-2013 As of 10/31/12	Second Interim Budget 2012-2013 As of 1/31/13	Second vs First Interim Budget 2012-2013	% Variance
Retiree Benefits, Classif	3702	\$20,415	\$35,239	\$31,121	\$30,393	\$39,526	\$41,026	\$41,026	\$0	0.00%
PERS Reduction, Certificated	3801	\$10,067	\$10,594	\$3,781	\$2,182	\$0	\$0	\$0	\$0	0.00%
PERS Reduction, Classified	3802	\$32,465	\$39,853	\$21,379	\$15,242	\$11,295	\$11,401	\$11,401	\$0	0.00%
Total Benefits		\$1,149,694	\$1,288,269	\$1,062,364	\$1,117,220	\$1,203,543	\$1,218,434	\$1,129,434	(\$89,000)	(7.30%)
Instructional Materials & Supplies	4300	\$70,475	\$35,134	\$37,067	\$37,053	\$77,530	\$71,405	\$64,405	(\$7,000)	(9.80%)
Other Supplies	4350	\$21,697	\$22,941	\$28,809	\$32,084	\$37,000	\$32,433	\$32,433	\$0	0.00%
Unallocated exp. / placeholder	4380	\$0	\$0	\$0	\$0	\$221,481	\$405,358	\$56,618	(\$348,740)	(86.03%)
Carry over funds	4390	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment \$500 to \$5,000	4400	\$4,654	\$13,124	\$6,114	\$4,197	\$10,963	\$17,090	\$17,090	\$0	0.00%
Food Supplies	4710	\$28,550	\$12,586	\$13,321	\$9,339	\$20,000	\$20,000	\$20,000	\$0	0.00%
Total Books & Supplies		\$125,376	\$83,785	\$85,311	\$82,673	\$366,974	\$546,286	\$190,546	(\$355,740)	(65.12%)
Consultants	5100	\$181,936	\$75,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Travel & Conferences	5200	\$30	\$974	\$2,714	\$1,247	\$35,000	\$35,000	\$14,000	(\$21,000)	(60.00%)
Travel / Training	5220	\$196	\$430	\$240	\$496	\$35,000	\$35,000	\$11,000	(\$24,000)	(68.57%)
Dues & Memberships	5300	\$0	\$0	\$6,980	\$0	\$22,000	\$1,993	\$0	(\$1,993)	(100.00%)
Rentals, Leases & Repairs	5600	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Maintenance Contracts	5620	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Service - Field Trips	5751	\$4,013	\$4,209	\$0	\$3,516	\$3,600	\$3,600	\$3,600	\$0	0.00%
Central Printing - Xerox	5752	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
Offsite Printing - Copies	5753	\$0	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400	\$6,400	\$0	0.00%
Project Billing Interfund	5754	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Interfund Tsfr - Food Service	5755	\$416,417	\$491,335	\$431,239	\$427,729	\$436,032	\$436,032	\$436,032	\$0	0.00%
Professional Consultant Svcs.	5800	\$190,337	\$66,983	\$37,452	\$65,532	\$216,153	\$100,467	\$82,467	(\$18,000)	(17.92%)
Bank Fees	5839	\$2,301	\$3,348	\$2,793	\$2,312	\$2,000	\$2,000	\$2,000	\$0	0.00%
Postage/Mailings	5910	\$164	\$176	\$0	\$0	\$500	\$500	\$500	\$0	0.00%
Cell Phone	5920	\$2,485	\$1,132	\$87	\$327	\$3,200	\$3,200	\$3,200	\$0	0.00%
Postage - Interfund	5950	\$0	\$46	\$13	\$350	\$100	\$100	\$100	\$0	0.00%
Total Other Services		\$797,879	\$651,033	\$488,918	\$508,909	\$760,985	\$625,292	\$560,299	(\$64,993)	(10.39%)
Sites & Improvement of sites	6100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Buildings & Improvement of Bldgs.	6200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Equipment	6400	\$0	\$52,256	\$108,785	\$12,976	\$0	\$0	\$0	\$0	0.00%
Total Capital Outlay		\$0	\$52,256	\$108,785	\$12,976	\$0	\$0	\$0	\$0	0.00%
Other Outgo	7000-7299	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Direct Support/Indirect Cost	7300-7390	\$345,935	\$312,179	\$275,054	\$308,253	\$298,600	\$303,019	\$296,019	(\$7,000)	(2.31%)

BERKELEY UNIFIED SCHOOL DISTRICT

CHILD DEVELOPMENT FUND - Fund 12

Comparison Report

DESCRIPTION	SACS OBJ	Audited Actuals 2008-09 As of 06/30/09	Audited Actuals 2009-2010 As of 6/30/10	Audited Actuals 2010-2011 As of 6/30/11	Audited Actuals 2011-2012 As of 6/31/12	Adopted Budget 2012-2013 As of 6/27/12	First Interim Budget 2012-2013 As of 10/31/12	Second Interim Budget 2012-2013 As of 1/31/13	Second vs First Interim Budget 2012-2013	% Variance
Other Auth. Interfund Trans. Out	7619	\$172,397	\$74,078	\$799,040		\$0	\$0	\$0	\$0	0.00%
Total Outgo & Support Costs		\$518,332	\$386,257	\$1,074,094	\$308,253	\$298,600	\$303,019	\$296,019	(\$7,000)	(2.31%)
TOTAL EXPENDITURES		\$6,167,826	\$6,226,036	\$5,768,126	\$5,249,298	\$5,690,970	\$6,031,941	\$5,414,532	(\$617,409)	(10.24%)
Excess/ (deficiency) of Revenue over Expenditures		\$302,440	\$99,091	(\$795,588)	\$15,402	\$0	\$0	\$0	\$0	0.00%
BEGINNING BALANCE		\$512,977	\$815,417	\$914,508	\$118,920	\$134,322	\$134,322	\$134,322	\$0	0.00%
Audit Adjustments		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
ENDING BALANCE		\$815,417	\$914,508	\$118,920	\$134,322	\$134,322	\$134,322	\$134,322	\$0	0.00%

CAFETERIA

FUND

***(NUTRITION
SERVICES)***

BERKELEY UNIFIED SCHOOL DISTRICT

Cafeteria Fund - Fund 13

Year-to-Year Comparison

DESCRIPTION	SACS CODE	Audited Actuals 2008-2009	Audited Actuals 2009-2010	Audited Actuals 2010-2011	Audited Actuals 2011-2012	Adopted Budget as of 6-27-12 2012-2013	1st Interim as of 10-31-12 2012-2013	2nd Interim as of 01-31-13 2012-2013	2nd Interim 2012-2013 vrs. 1st Interim 2012-2013	Variance
REVENUE:										
Revenue Limit Sources	8091	885,971	876,619	812,482	701,770	703,742	703,742	713,818	10,076	1.43%
Federal Reimbursement	8220	1,689,815	1,878,414	1,885,637	1,976,132	1,827,004	1,827,004	1,827,004	0.00	0.00%
Other Federal revenue	8290	85,480	0.00	89,880	0.00	0.00	0.00	0.00	0.00	0.00%
State Reimbursement	8520	155,900	155,917	153,199	173,413	168,194	168,194	168,194	0.00	0.00%
Sale of Equipment & Supplies	8631	4,376	4,127	200	0.00	0.00	0.00	0.00	0.00	0.00%
Student Meals & A La Carte	8634	356,132	435,336	441,271	366,685	441,236	441,236	441,236	0.00	0.00%
Interest	8660	3,685	3,833	2,245	(493)	300	300	300	0.00	0.00%
Other Local Income	8699	51,630	89,482	89,961	112,119	90,014	10,864	10,864	0.00	0.00%
Charter School	8699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Child Development	5755	416,417	491,335	431,239	427,729	436,032	515,182	515,182	0.00	0.00%
District Catering	5756	0.00	2,634	0.00	2,698	0.00	0.00	0.00	0.00	0.00%
Subtotal Revenue		3,629,406	3,937,677	3,906,114	3,760,053	3,666,522	3,666,522	3,676,598	10,076	0.27%
Interfund Transfer	8919	23,955	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Interfund Transfer-Audit Adjustment	8919	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL REVENUE		3,653,361	3,937,677	3,906,114	3,760,053	3,666,522	3,666,522	3,676,598	10,076	0.27%
EXPENDITURES:										
Food Workers Salary	2202	489,173	538,736	563,474	587,542	820,206	753,991	661,449	(92,542)	-12.27%
Drivers Salary	2202	53,448	57,791	59,043	59,381	58,183	58,183	58,183	0.00	0.00%
Custodian Salary	2202	0.00	0.00	4,977	7,413	8,411	8,411	8,411	0.00	0.00%
Food Workers Overtime	2212	0.00	0.00	0.00	65	0.00	0.00	0.00	0.00	0.00%
Drivers Overtime	2212	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food Workers Hourly	2216	395,461	286,239	282,616	299,469	20,000	79,568	148,268	68,700	86.34%
Drivers Hourly	2216	9,394	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Paid Vacation/Writs Settlement	2218	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Health in lieu (TSA)	2250	19,282	25,581	33,879	40,966	39,600	39,873	39,873	0.00	0.00%
Administrators Salary	2302	233,105	148,447	97,001	110,607	112,948	117,248	121,948	4,700	4.01%
Executive Chef Salary	2302	78,062	79,164	83,112	89,784	91,373	91,373	91,373	0.00	0.00%
Sous Chefs (3) Salary	2302	89,667	88,251	155,059	170,938	160,960	160,960	160,960	0.00	0.00%
Health in lieu (TSA)	2350	0.00	0.00	3,255	362	0.00	0.00	0.00	0.00	0.00%
Clerical Salary	2402	85,068	58,415	68,200	68,376	88,273	88,273	70,273	(18,000)	-20.39%
Clerical Overtime	2412	0.00	0.00	0.00	0.00	0.00	2,000	6,000	4,000	200.00%
Clerical Hourly	2416	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Cash in Lieu of Benefits	2450	0.00	0.00	271	1,745	1,700	1,700	1,700	0.00	0.00%
Other Classified Hourly	2916	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Student Workers Hourly	2917	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
SUBTOTAL - SALARIES		1,452,660	1,282,624	1,350,887	1,436,648	1,401,654	1,401,560	1,368,438	(33,142)	-2.36%

BERKELEY UNIFIED SCHOOL DISTRICT

Cafeteria Fund - Fund 13

Year-to-Year Comparison

DESCRIPTION	SACS CODE	Audited Actuals 2008-2009	Audited Actuals 2009-2010	Audited Actuals 2010-2011	Audited Actuals 2011-2012	Adopted Budget as of 6-27-12 2012-2013	1st Interim as of 10-31-12 2012-2013	2nd Interim as of 01-31-13 2012-2013	2nd Interim 2012-2013 vrs. 1st Interim 2012-2013	% Variance
STRS	3102	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
PERS	3202	99,455	94,206	106,183	118,439	153,028	153,060	153,597	537	0.35%
Medicare	3302	20,552	18,062	18,738	19,922	20,324	20,330	21,007	677	3.33%
FICA	3312	87,401	77,230	80,123	85,183	86,680	86,697	89,592	2,895	3.34%
Health & Dental	3402	226,465	221,960	216,640	214,065	302,433	302,433	262,433	(40,000)	-13.23%
Dental Recapture - Classified	3404	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
SUI	3502	5,026	4,545	11,176	26,188	25,961	25,967	26,557	590	2.27%
Workers Comp	3602	40,312	31,501	33,067	35,151	28,734	28,740	29,697	957	3.33%
Retirement Benefits	3702	18,285	26,256	27,721	30,488	40,811	40,818	40,959	141	0.35%
Pers Reduction	3802	22,196	19,659	14,611	11,119	13,498	13,498	13,543	45	0.33%
SUBTOTAL - BENEFITS		519,692	493,419	508,259	540,555	671,469	671,543	637,385	(34,158)	-5.09%
Supplies	4350	51,376	15,505	28,378	26,861	29,000	29,000	29,000	0.00	0.00%
Unallocated	4380	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Equipment	4400	13,035	25,426	4,253	8,640	8,500	8,500	8,500	0.00	0.00%
Food Items	4710	1,310,172	1,279,820	1,395,950	1,482,882	1,447,784	1,447,784	1,635,860	188,076	12.99%
Non- food Items	4790	(2,856)	(2,804)	11,048	11,838	2,000	2,000	2,000	0.00	0.00%
Travel / Conference	5200	1,510	2,038	3,050	2,254	1,600	1,600	1,600	0.00	0.00%
Dues & Memberships	5300	450	325	500	775	775	775	775	0.00	0.00%
Rental, Lease & Repairs	5600	13,252	30,758	20,741	33,888	30,000	30,000	30,000	0.00	0.00%
Maintenance Agreements	5620	17,383	18,211	24,196	21,490	19,000	19,000	19,000	0.00	0.00%
Central printing - Xerox	5752	0.00	1,500	1,500	1,500	1,000	1,000	1,000	0.00	0.00%
Offsite Printing - Copiers	5753	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Department Charges	5759	13,262	2,219	11,169	11,953	14,000	14,000	14,000	0.00	0.00%
Other Expenses	5800	33,982	20,277	22,416	21,931	40,000	40,000	40,000	0.00	0.00%
Outside Printing	5820	4,317	17,081	10,765	10,975	11,000	11,000	11,000	0.00	0.00%
Bank Fees	5839	17,362	17,576	16,939	15,789	18,000	18,000	18,000	0.00	0.00%
Postage/Mailing	5910	303	55	36	155	400	400	400	0.00	0.00%
Cell Phone	5920	2,916	3,078	2,041	3,247	3,500	3,500	3,500	0.00	0.00%
Postage - Interfund	5950	1,718	2,402	1,515	2,563	2,500	2,500	2,500	0.00	0.00%
Equipment	6400	0.00	0.00	84,632	6,569	0.00	0.00	0.00	0.00	0.00%
Direct Support Cost	7350	50,881	50,882	50,882	50,882	50,882	50,882	50,882	0.00	0.00%
Indirect Support Cost	7390	151,946	122,129	132,419	153,668	145,670	145,670	145,670	0.00	0.00%
TOTAL EXPENDITURES		3,653,361	3,382,521	3,681,576	3,845,063	3,898,734	3,898,734	4,019,510	120,776	3.10%
Excess/ (deficiency) of Revenue over Expenditures										
BEGINNING BALANCE		0.00	555,156	224,538	(85,010)	(232,212)	(232,212)	(342,912)	110,700	47.67%
ENDING BALANCE		120,884	120,884	676,040	900,575	810,316	810,316	810,316	0.00	0.00%
AUDIT ADJUSTMENT		120,884	676,040	900,578	815,564	578,104	578,104	467,404	(110,700)	-19.15%
ADJUSTED ENDING BALANCE		120,884	676,040	900,578	810,316	578,104	578,104	467,404	(110,700)	-19.15%

MULTI-YEAR PROJECTIONS

MULTI-YEAR PROJECTION

PART A - GENERAL FUND 01 (EXCLUDING PARCEL TAX FUNDS 02-08)

PART B- COMBINED GENERAL FUND (INCLUDES PARCEL TAX FUNDS 02-08)

PREFACE:

There are inherent limitations with any forecast of financial data. These limitations include unanticipated changes in enrollment trends and changing economic conditions and the projections should be evaluated as an approximation based on certain criteria and assumptions, rather than a precise projection of the District's financial condition. As a result, multi-year financial forecasts do not serve as an exact prediction of numbers. Nonetheless, the projection should be updated at each interim financial reporting period in an effort to utilize the most current data.

Multi-year projections are based on the Governor's 2013-14 State Budget Proposal which includes updated COLA and CPI planning factors per the latest economic forecasts.

FISCAL YEAR 2013-2014

REVENUE ASSUMPTIONS

REVENUE LIMIT

The Budget Assumptions for Revenue Limit are provided in a dartboard prepared by School Services of California. The dartboard uses an assumption of a 1.65% Cost of Living Adjustment (COLA) and a deficit factor of 22.272% which results in a net revenue limit change of 1.65%. The Multi-Year Projection for Fiscal Year (FY) 2013-14 uses School Services' recommendation of a 1.65% COLA based on the Governor's FY 2013-14 State Budget Proposal.

The Revenue Limit is calculated based on attendance multiplied by a base Revenue Limit rate. The Revenue Limit calculation also includes other supplemental revenues in addition to revenues based on attendance. The Base Revenue Limit (BRL) amount per ADA for the FY 2013-14 is \$7,018.83. Due to a shortfall in the State Budget, a deficit factor is applied to the revenue limit, which only gives the District 77.728% of the total Revenue Limit earned. Therefore, the BRL amount per ADA is \$5,455.60.

This will be the third year of charter schools operating in the District and it is projected that 75 additional students will leave our District to attend the charter schools. Accordingly, our enrollment will decrease by 75 students with a corresponding ADA decrease of 71. There is no projection of enrollment growth included in the ADA assumption. The ADA projection used in the Multi-Year Projection for FY 2013-14 is 8,893 which based on October 2012 enrollment.

STATE AND FEDERAL

The Budget Assumptions for State and Federal program revenue are provided in a dartboard by School Services of California. Prior year trends are used to project Federal and State program revenue and a COLA is applied according to the dartboard. A COLA of 1.65% was applied to State and Federal programs.

Lottery Revenue is calculated based on a per ADA rate that is provided in the dartboard. The dartboard rates for State Lottery for FY 2013-14 are \$124.00 per ADA for Unrestricted Lottery funds and \$30.00 per ADA for Proposition 20 lottery funds that must be used to purchase instructional materials.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the Multi-Year Projections include a projected step and column cost increase of 1% for certificated and 1.5% for classified staff. There are no salary increases or COLA adjustments included in the multi-year projections.

Salaries and Benefits have been reduced by the one-time bonus paid in FY 2012-13. In addition, certificated staffing will be reduced by 2.9 FTE as result of the decrease in enrollment in fiscal year 2013-14 due to the students leaving the District to attend charter schools. Salaries and benefits were increased by \$102,616 due to restoring FY 2012-13 reductions that were made due to vacant positions.

Since health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for plan changes among the census. The District incurs increased costs for plan selections that do not exceed the District's cap. Therefore, the single tier for classified employees falls below the cap and the District picks up the increased premium costs. A factor in the Multi-Year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have plans that exceed the District's cap bear the costs of any increased premiums. This is the case for all health benefits tiers for the Berkeley Federation of Teachers (BFT).

BOOKS, SUPPLIES AND CAPITAL OUTLAY

The Budget Assumption for inflation is provided in a dartboard by School Services of California. A California Price Index (CPI) of 2.2% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures. No inflation factor was projected in per pupil allocation of instructional supplies from the Unrestricted General Fund. Sites will be required to reduce spending to compensate for inflation factors.

In the Unrestricted General Fund, one-time expenditures included in the FY 2012-13 budget for the superintendent search, classification study, safety audit, and vehicle replacements, were reduced in the FY 2013-14 budget. Increased expenditures for copier services were included in the FY 2013-14 budget.

INTERFUND TRANSFERS/CONTRIBUTIONS

In the Adopted Budget for FY 2012-13, a contribution of \$586,000 was made to the Child Development Fund, which was reduced to \$285,055 at the Second Interim. \$85,000 of this amount is a one-time contribution for the pre-school program and was not carried forward into the Multi-Year Projection for FY 2013-14, based on the assumption that the Child Development budget will be balanced with revenue or budget reductions.

PROJECTED ENDING FUND BALANCE

The **Unrestricted General Fund 01** indicates deficit spending in the amount of \$.5 million. The 3% State reserve requirement is met with no backfill required from the Parcel Tax for the General Fund's share. The beginning fund balance is \$7.9 million and the projected ending fund balance is \$7.4 million. The 1.65% COLA in the amount of \$.8 million may not materialize. If the COLA is unfunded for FY 2013-14, it will result in reduced revenue of \$.8 million which can be absorbed by the projected ending fund balance.

FISCAL YEAR 2014-2015

REVENUE ASSUMPTIONS

REVENUE LIMIT

The Budget Assumptions for the Revenue Limit are provided in a dartboard by School Services of California. The dartboard uses an assumption of a 2.2% Cost of Living Adjustment (COLA) and a deficit factor of 22.272%. The Multi-Year Projection for FY 2014-15 uses School Services' recommendation of a 2.2% COLA.

The Revenue Limit is calculated based on attendance multiplied by a base Revenue Limit rate. The Revenue Limit calculation also includes other supplemental revenues in addition to revenues based on attendance. The Base Revenue Limit (BRL) amount per ADA for the FY 2014-15 year is \$7,169.83. Due to a shortfall in the State Budget, a deficit factor is applied to the Revenue Limit which only gives the District 77.728% of the total Revenue Limit earned. Therefore, the BRL amount per ADA is \$5,572.97.

The Base Revenue Limit is being calculated based on the ADA for FY 2014-15 reduced by the projected loss of 28 in ADA as a result of 30 additional students leaving the District to attend the Charter School. There is no projection of enrollment growth included in the ADA assumption. The ADA projection used in the Multi-Year Projection for FY 2014-15 is 8,864.

STATE AND FEDERAL

The Budget Assumptions for State and Federal program revenue are provided in a dartboard by School Services of California. Prior year projections are used to project Federal and State program revenue and a COLA of 2.2% was applied according to the dartboard.

Lottery Revenue is calculated based on a per ADA rate that is provided in the dartboard. The dartboard rates for State Lottery for FY 2014-15 are \$123.75 per ADA for Unrestricted Lottery Funds and \$30.00 per ADA for Proposition 20 lottery funds that must be used to purchase instructional materials.

EXPENDITURE ASSUMPTIONS

SALARIES AND BENEFITS

For Salaries and Benefits, the multi-year projection includes a projected step and column cost increase of 1% for certificated and 1.5% for classified staff. There are no salary increases or COLA adjustments included in the multi-year projections.

Certificated staffing will be reduced for 1.2 FTE as a result of the change in enrollment discussed earlier.

Since health and welfare is capped by bargaining unit (either with floating or hard caps), a factor is applied to account for plan changes among the census. The District incurs increased costs for plan selections that do not exceed the District's cap. Therefore, the single tier for classified employees falls below the cap and the District picks up the increased premium costs. A factor in the Multi-Year Projections is used to calculate the increased cost for those plans and tiers that are below the cap. The employees that have plans that exceed the District's cap bear the costs of any increased premiums. This is the case for all health benefits tiers for the Berkeley Federation of Teachers (BFT).

BOOKS AND SUPPLIES

The Budget Assumption for inflation is provided in a dartboard by School Services of California. A California Price Index (CPI) of 2.4% per the SSC Dartboard was applied to Capital Outlay and Services and Other Operating expenditures. No inflation factor was projected in per pupil allocation of instructional supplies from the General Fund Unrestricted due to the Governor's proposed budget reductions. Sites will be required to reduce spending to compensate for inflation factor.

PROJECTED ENDING FUND BALANCE

Unrestricted General Fund 01 indicates deficit spending in the amount of \$.2 million. The 3% State reserve requirement is met with no backfill required from the Parcel Tax for the General Fund's share. The fund balance is projected to be \$7.2 million. However, there is a reliance on a 2.2% COLA in the amount of \$1 million that may not materialize. If the COLA is unfunded for FY 2014-15, it will result in reduced revenue of \$1 million which can be absorbed by the projected ending fund balance.

**MULTI-YEAR
PROJECTIONS
BERKELEY UNIFIED**

Fund 01 Only - Not including Parcel Tax Funds		2012-13	2012-13	2012-13	2013-14	2013-14	2013-14	2014-15	2014-15	2014-15
		MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined
Projected ADA for funding		8,964.00	0.00	8,964.00	8,893.00	0.00	8,893.00	8,864.00	0.00	8,864.00
COE Special Ed ADA		0.00			0.00			0.00		
TOTAL ADA		8,964.00		8,964.00	8,893.00		8,893.00	8,864.00		8,864.00
Percentage change in ADA from Prior Year				6.54%			-0.79%			-0.33%
Beginning base rev limit EDP 024		6,695.83	555.00		6,907.83	770.00		7,018.83	881.00	
Statutory COLA (Used for Rev.Limits/Spec.Ed.)		1,0324	1,03240		1,0165	1,01650		1,0220	1,02200	
COLA as a dollar figure added to base R/L		212.00	215.00		111.00	111.00		151.00	151.00	
Estimated Equalization Aid		0.00	0.00		0.00	0.00		0.00	0.00	
Total C/Y Base R/L per ADA		6,907.83	770.00		7,018.83	881.00		7,169.83	1,032.00	
Necessary Small Schools		0.00			0.00			0.00		
Beginning Teachers		0.00			0.00			0.00		
Meals for Needy		1,245,715.00			1,266,263.30			1,294,127.22		
AB 851		63,167,503.12			63,684,724.49			64,847,500.34		
Deficit Factor for unrest and restr.#1		77.728%			77.728%			77.728%		
Deficit Factor for unrest and restr.#2		49,098,836.83			49,500,862.65			50,404,665.07		
Total Est.R.L.(Base+COLA+ADAdeficit)		100,000%	0.00%		100,000%	0.00%		100,000%	0.00%	
State Categorical COLA (Use for State Progrms)		49,098,836.83	0.00	49,098,836.83	49,500,862.65	0.00	49,500,862.65	50,404,665.07	0.00	50,404,665.07
California Lottery		1,0000	1,0000		1,0000	1,0000		1,0190	1,0190	
California CPI		124.00	30.00	154.00	124.00	30.00	154.00	124.00	30.00	154.00
All Other R/L Adjustments		1,0230	1,0230		1,0220	1,0220		1,0240	1,0240	
Transfer Hourly/CDS to RS 8311		1,076,706.00	0.00	1,076,706.00	1,078,565.00	0.00	1,078,565.00	1,078,565.00	0.00	1,078,565.00
RL Transfers		0.00			0.00			0.00		
TOTAL REVENUE LIMIT		-1,993,446.62	1,632,229.24	-361,217.38	-2,011,977.49	1,650,760.11	-361,217.38	-2,039,905.51	1,678,688.13	-361,217.38
		48,182,096.20	1,632,229.24	49,814,325	48,567,450.16	1,650,760.11	50,218,210	49,443,324.56	1,678,688.13	51,122,013
A. REVENUE										
1. Revenue Limit Sources		48,182,096	1,632,229	49,814,325	48,567,450	1,650,760	50,218,210	49,443,325	1,678,688	51,122,013
Prior Year Adjustments to RL		0		0	0		0	0		0
2. Federal Revenues		0	5,371,696	5,371,696	0	5,371,696	5,371,696	0	5,371,696	5,371,696
3. Other State Revenues		12,990,790	7,240,784	20,231,574	12,990,790	7,360,257	20,351,047	13,237,615	5,800,532	19,038,147
4. Other Local Revenues		1,010,929	9,022,050	10,032,979	1,010,929	9,022,050	10,032,979	1,010,929	9,020,250	10,031,179
TOTAL REVENUE		62,183,815	23,266,759	85,450,574	62,569,169	23,404,763	85,973,932	63,691,869	21,871,166	85,563,034
B. EXPENDITURES										
Base Salaries		35,203,448	8,924,041	44,127,489	35,203,448	8,924,041	44,127,489	35,025,131	8,979,266	44,004,397
Step & Column				0	349,513	89,240	438,753	350,251	89,793	440,044
ADA Charter school					(252,187)		(252,187)	(105,397)		(105,397)
Restore vacant positions		1%			(305,603)	(34,015)	(339,618)			

Fund 01 Only - Not including Parcel Tax Funds		2012-13	2012-13	2012-13	2013-14	2013-14	2013-14	2014-15	2014-15	2014-15
		MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined
Base Salaries	2000 - 2999	8,059,575	9,223,887	17,283,462	8,059,575	9,223,887	17,283,462	8,156,332	9,306,572	17,462,904
Step & Column	1.50%			0	119,798	138,358	258,156	122,691	139,599	262,289
Restore vacant positions	1%				(73,041)	(55,673)	(128,714)			
	See Salary Disclosure if applicable				50,000		50,000			
TOTAL SALARIES:		\$ 43,263,023	\$ 18,147,928	\$ 61,410,951	\$ 43,181,463	\$ 18,285,839	\$ 61,467,301	\$ 43,549,008	\$ 18,515,230	\$ 62,064,238
3. Employee Benefits	3000-3999	12,232,185	6,787,130	19,019,315	12,209,125	6,838,707	19,047,832	12,313,044	6,924,497	19,237,541
4. Books and Supplies	4000-4999	1,297,739	2,920,113	4,217,852	1,297,739	2,975,862	4,273,601	1,297,739	2,332,231	3,629,970
5. Services, Other Op.	5000-5899	6,538,784	10,395,877	16,934,661	6,506,796	10,594,350	17,101,146	6,662,959	8,302,963	14,965,923
6. Capital Outlay	6000-6599	143,963	122,454	266,417	46,063	124,792	170,855	47,169	97,801	144,970
7. Other Outgo	7100-7299	0		0		0	0	0	0	0
8. Direct/Indirect Costs	7300-7399	(3,150,987)	663,690	(2,487,297)	(3,171,823)	697,248	(2,474,575)	(2,982,241)	482,713	(2,399,528)
9. Debt Service	7400-7499	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES		\$ 60,324,707	\$ 39,037,192	\$ 99,361,899	\$ 60,069,362	\$ 39,516,798	\$ 99,586,161	\$ 60,887,678	\$ 36,665,436	\$ 97,543,114
C. EXCESS/DEFICIENCY		1,859,108	(15,770,433)	(13,911,325)	2,499,807	(16,112,035)	(13,612,228)	2,804,190	(14,784,270)	(11,979,080)
D. OTHER SOURCES										
1. Interfund Transfers In	8910-8929		0	0		0	0		0	0
2. Interfund Transfers Out	7610-7629	(579,426)		(579,426)	(494,373)		(494,373)	(494,373)		(494,373)
3. Other Sources In	8930-8979	0	0	0		0	0		0	0
4. Other Uses Out	7630-7699		0	0		0	0		0	0
5. Contrib./Restricted Programs	8980-8999	(2,064,347)	14,324,447	12,260,100	(2,516,223)	14,776,323	12,260,100	(2,516,223)	14,776,323	12,260,100
TOTAL SOURCES/USES		(2,643,773)	14,324,447	11,680,674	(3,010,596)	14,776,323	11,765,727	(3,010,596)	14,776,323	11,765,727
Change to Fund Balance		(784,665)	(1,445,986)	(2,230,651)	(510,789)	(1,335,712)	(1,346,501)	(206,406)	(7,947)	(214,353)
F. FUND BALANCE, RESERVES										
NET BEGINNING BALANCE:		8,726,579	2,869,198	11,595,777	7,941,914	1,423,212	9,365,126	7,431,125	87,500	7,518,625
AUDIT ADJUSTMENT				0			0			0
RESTATEMENTS										
ENDING BALANCE:		7,941,914	1,423,212	9,365,126	7,431,125	87,500	7,518,625	7,224,719	79,553	7,304,273
COMPONENTS OF ENDING BALANCE:										
REVOLVING CASH		100,000	0	100,000	100,000	0	100,000	100,000	0	100,000
Hourly Intervention and sale of property		59,560		59,560	59,560		59,560	59,560		59,560
RECOMMENDED RESERVE - 3.00%		2,998,240	0	3,597,000	3,002,416	0	3,584,189	2,941,125	0	2,941,125
FUND 17 SPECIAL RESERVE FOR 3%		(2,592,525)		(2,592,525)	(2,600,303)		(2,600,303)	(2,608,103)		(2,608,103)
Other funds reserve for 3% Legally restricted		(968,563)	1,423,212	456,649	(949,575)	87,500	0	(960,923)	79,553	(881,370)
OTHER DESIGNATED bsep			0	0		0	0		0	0
UNAPPROPRIATED		8,343,203	0	8,343,203	7,819,027	0	7,819,027	7,693,061	0	7,693,061
ENDING FUND BALANCE		7,941,914	1,423,212	9,365,126	7,431,125	87,500	7,518,625	7,224,719	79,553	7,304,273

**MULTI-YEAR PROJECTIONS
BERKELEY UNIFIED**

Consolidated Funds 01-08		2012-13	2012-13	2012-13	2013-14	2013-14	2014-15	2014-15	2014-15
		MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	MULTIYEAR PROJECTIONS UNRESTRICTED	MULTIYEAR PROJECTIONS RESTRICTED	TOTAL OF ALL Combined
Projected ADA for funding COE Special Ed ADA		8,864.00	0.00	8,864.00	8,893.00	0.00	8,864.00	0.00	8,864.00
TOTAL ADA		8,864.00	0.00	8,864.00	8,893.00	0.00	8,864.00	0.00	8,864.00
Percentage change in ADA from Prior Year				6.54%					-0.33%
Beginning base rev limit EDP 024		6,695.83	566.00	7,261.83	6,907.83	778.00	7,018.83	889.00	7,907.83
Statutory COLA (Used for Rev.Limits/Spec.Ed.)		1,0324	1,0324	2,06	1,0165	1,0165	1,0220	1,0220	2,04
COLA as a dollar figure added to base R/L		212.00	212.00	424.00	111.00	111.00	151.00	151.00	302.00
Estimated Equalization Aid		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total C/Y Base R/L per ADA		6,907.83	778.00	7,685.83	7,018.83	889.00	7,169.83	1,040.00	8,209.83
Necessary Small Schools		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Beginning Teachers				0.00					0.00
Meals for Needy		1,245,715.00		1,245,715.00	1,266,269.30		1,294,127.22		1,294,127.22
Deficit Factor for unrest and restr.#1		63,167,503.12		63,167,503.12	63,694,724.49		64,847,500.34		64,847,500.34
		77.728%		0.78	77.728%		77.728%		0.78
Deficit Factor for unrest and restr.#2		49,098,836.83		49,098,836.83	49,500,862.65		50,404,665.07		50,404,665.07
Total Est.R.L.(Base+COLAXADAXdeficit)		100,000%	0.00%	1.00	100,000%	0.00%	100,000%	0.00%	1.00
State Categorical COLA (Use for State Progrms)		49,098,836.83	0.00	49,098,836.83	49,500,862.65	0.00	50,404,665.07	0.00	50,404,665.07
California Lottery		1,0000	1,0000	154.00	1,0000	3,000	1,0190	3,000	154.00
California CPI		124.00	30,000	1,0230	124.00	1,0220	124.00	1,0240	1,0240
All Other R/L Adjustments		1,0330	1,0230	1,076,706.00	1,078,585.00	0.00	1,078,585.00	0.00	1,078,585.00
Transfer Hourly/CDS to RS 8311		1,076,706.00	0.00	1,076,706.00	1,078,585.00	0.00	1,078,585.00	0.00	1,078,585.00
RL Transfers		-1,983,446.82	1,632,229	-361,217.36	-2,011,977.49	1,650,760.11	-2,039,905.51	1,678,688.13	-361,217.36
TOTAL REVENUE LIMIT		48,182,096.20	1,632,229.24	49,814,325.45	48,567,450.16	1,650,760.11	49,443,324.56	1,678,688.13	51,122,012.69
A. REVENUE									
1. Revenue Limit Sources		48,182,096	1,632,229	49,814,325	48,567,450	1,650,760	49,443,325	1,678,688	51,122,013
Prior Year Adjustments to RL (taxes)		0	0	0	0	0	0	0	0
2. Federal Revenues		0	5,371,696	5,371,696	0	5,371,696	0	5,371,696	5,371,696
3. Other State Revenues		12,990,790	7,240,784	20,231,574	12,990,790	7,360,257	13,237,615	5,800,532	19,038,137
4. Other Local Revenues		30,955,126	9,022,050	39,977,176	31,451,850	9,022,050	32,121,185	9,020,250	41,141,435
TOTAL REVENUE		92,128,012	23,266,759	115,394,771	93,040,091	23,404,763	94,802,125	21,871,166	116,673,291
B. EXPENDITURES									
Base Salaries		40,517,907	8,924,041	49,441,948	40,517,907	8,924,041	40,392,734	8,979,266	49,372,001
Step & Column		0	0	0	492,657	89,240	403,927	89,793	493,720
ADA Charter school		0	0	0	(252,187)	0	(105,387)	0	(105,387)
Restore vacant positions		0	0	0	(305,643)	(34,015)	0	0	0
Due to Enrollment Change (FTEs)		0	0	0	30,000	0	0	0	0
		0	0	0	0	0	0	0	0

SACS Software

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 13, 2013

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Pauline Follansbee

Telephone: 510-644-8915

Title: Fiscal Director

E-mail: paulinefollansbee@berkeley.net

Criteria and Standards Review Summary

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2012-13 Original Budget	2012-13 Board Approved Operating Budget	2012-13 Actuals to Date	2012-13 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund	G	G	G	G
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund	G	G	G	G
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects				
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund	G	G	G	G
56I	Debt Service Fund				
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund				
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
RLI	Revenue Limit Summary	S	S		S
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	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	48,023,708.00	48,023,708.00	22,642,933.24	48,182,096.00	158,388.00	0.3%
2) Federal Revenue		8100-8299	0.00	0.00	17,947.40	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,117,925.00	13,117,925.00	5,069,232.40	12,990,790.00	(127,135.00)	-1.0%
4) Other Local Revenue		8600-8799	30,812,623.00	30,812,623.00	15,480,669.84	30,955,126.00	142,503.00	0.5%
5) TOTAL, REVENUES			91,954,256.00	91,954,256.00	43,210,782.88	92,128,012.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	39,728,298.00	39,728,298.00	17,825,004.06	40,517,907.00	(789,609.00)	-2.0%
2) Classified Salaries		2000-2999	10,582,609.00	10,582,609.00	5,871,897.89	10,756,077.00	(173,468.00)	-1.6%
3) Employee Benefits		3000-3999	15,394,498.00	15,394,498.00	7,081,827.50	14,861,501.81	532,996.19	3.5%
4) Books and Supplies		4000-4999	2,505,335.00	2,505,335.00	878,742.04	2,658,199.00	(152,864.00)	-6.1%
5) Services and Other Operating Expenditures		5000-5999	8,022,716.00	8,022,716.00	4,028,420.03	8,376,543.00	(353,827.00)	-4.4%
6) Capital Outlay		6000-6999	36,063.00	36,063.00	5,500.00	149,613.00	(113,550.00)	-314.9%
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	(1,201,406.00)	(1,201,406.00)	0.00	(1,286,502.00)	85,096.00	-7.1%
9) TOTAL, EXPENDITURES			75,068,113.00	75,068,113.00	35,691,391.52	76,033,338.81		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16,886,143.00	16,886,143.00	7,519,391.36	16,094,673.19		
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	880,313.00	880,313.00	285,037.00	579,426.00	300,887.00	34.2%
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	(19,507,493.00)	(19,507,493.00)	0.00	(18,599,491.00)	908,002.00	-4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(20,387,806.00)	(20,387,806.00)	(285,037.00)	(19,178,917.00)		

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)			(3,501,663.00)	(3,501,663.00)	7,234,354.36	(3,084,243.81)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	14,594,867.04	14,594,867.04		14,594,867.04	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)			14,594,867.04	14,594,867.04		14,594,867.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			14,594,867.04	14,594,867.04		14,594,867.04		
2) Ending Balance, June 30 (E + F1e)			11,093,204.04	11,093,204.04		11,510,623.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,511,365.00	1,511,365.00		2,659,048.00		
Hourly Intervention	0000	9780	56,900.00					
Parcel Tax	0000	9780	1,454,465.00					
Hourly Intervention	0000	9780		56,900.00				
Parcel Taxes	0000	9780		1,454,465.00				
Hourly Intervention	0000	9780				56,900.00		
Parcel Taxes	0000	9780				2,602,148.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	37,912.00		1,004,475.00		
Unassigned/Unappropriated Amount		9790	9,481,839.04	9,443,927.04		7,747,100.23		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	23,199,658.00	23,199,658.00	6,727,642.00	22,875,125.00	(324,533.00)	-1.4%
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	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	221,217.00	221,217.00	0.00	225,727.00	4,510.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,534,946.00	22,534,946.00	12,977,573.58	23,139,047.00	604,101.00	2.7%
Unsecured Roll Taxes		8042	1,440,603.00	1,440,603.00	1,197,360.42	1,329,515.00	(111,088.00)	-7.7%
Prior Years' Taxes		8043	52,235.00	52,235.00	(69,375.72)	62,097.00	9,862.00	18.9%
Supplemental Taxes		8044	144,996.00	144,996.00	57,693.53	160,562.00	15,566.00	10.7%
Education Revenue Augmentation Fund (ERAF)		8045	3,151,858.00	3,151,858.00	3,151,508.26	3,240,996.00	89,138.00	2.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	94,203.00	94,203.00	14,493.55	52,816.00	(41,387.00)	-43.9%
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			50,839,716.00	50,839,716.00	24,056,895.62	51,085,885.00	246,169.00	0.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(2,041,990.00)	(2,041,990.00)	(700,000.00)	(1,993,447.00)	48,543.00	-2.4%
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	223,704.00	223,704.00	107,507.67	229,337.00	5,633.00	2.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(997,722.00)	(997,722.00)	(821,470.05)	(1,139,679.00)	(141,957.00)	14.2%
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			48,023,708.00	48,023,708.00	22,642,933.24	48,182,096.00	158,388.00	0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	17,947.40	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	17,947.40	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	367,129.00	367,129.00	153,255.00	367,110.00	(19.00)	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	2,677,500.00	2,677,500.00	665,627.00	2,677,500.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	250,460.00	250,460.00	3,608.00	3,608.00	(246,852.00)	-98.6%
Lottery - Unrestricted and Instructional Materials		8560	1,265,794.00	1,265,794.00	442,547.90	1,386,183.00	120,389.00	9.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	8,557,042.00	8,557,042.00	3,804,194.50	8,556,389.00	(653.00)	0.0%
TOTAL, OTHER STATE REVENUE			13,117,925.00	13,117,925.00	5,069,232.40	12,990,790.00	(127,135.00)	-1.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	29,875,000.00	29,875,000.00	15,114,349.74	29,871,490.00	(3,510.00)	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	18,978.86	18,979.00		
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	311,000.00	311,000.00	186,678.25	346,400.00	35,400.00	11.4%
Interest		8660	70,000.00	70,000.00	9,599.55	70,082.00	82.00	0.1%
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	229,219.00	229,219.00	0.00	229,219.00	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	327,404.00	327,404.00	151,063.44	418,956.00	91,552.00	28.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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			30,812,623.00	30,812,623.00	15,480,669.84	30,955,126.00	142,503.00	0.5%
TOTAL, REVENUES			91,954,256.00	91,954,256.00	43,210,782.88	92,128,012.00	173,756.00	0.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	33,285,587.00	33,285,587.00	14,365,903.50	33,976,726.00	(691,139.00)	-2.1%
Certificated Pupil Support Salaries		1200	2,027,566.00	2,027,566.00	906,521.46	2,047,611.00	(20,045.00)	-1.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,106,708.00	4,106,708.00	2,372,728.02	4,113,788.00	(7,080.00)	-0.2%
Other Certificated Salaries		1900	308,437.00	308,437.00	179,851.08	379,782.00	(71,345.00)	-23.1%
TOTAL, CERTIFICATED SALARIES			39,728,298.00	39,728,298.00	17,825,004.06	40,517,907.00	(789,609.00)	-2.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	441,318.00	441,318.00	191,648.43	463,963.00	(22,645.00)	-5.1%
Classified Support Salaries		2200	4,948,407.00	4,948,407.00	2,725,830.27	5,011,834.73	(63,427.73)	-1.3%
Classified Supervisors' and Administrators' Salaries		2300	1,255,372.00	1,255,372.00	784,255.40	1,266,174.00	(10,802.00)	-0.9%
Clerical, Technical and Office Salaries		2400	3,325,689.00	3,325,689.00	1,870,325.69	3,379,868.27	(54,179.27)	-1.6%
Other Classified Salaries		2900	611,823.00	611,823.00	299,838.10	634,237.00	(22,414.00)	-3.7%
TOTAL, CLASSIFIED SALARIES			10,582,609.00	10,582,609.00	5,871,897.89	10,756,077.00	(173,468.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,251,408.00	3,251,408.00	1,655,723.06	3,279,030.00	(27,622.00)	-0.8%
PERS		3201-3202	1,113,350.00	1,113,350.00	625,092.61	1,164,140.00	(50,790.00)	-4.6%
OASDI/Medicare/Alternative		3301-3302	1,402,026.00	1,402,026.00	684,233.39	1,384,143.00	17,883.00	1.3%
Health and Welfare Benefits		3401-3402	6,131,573.00	6,131,573.00	2,645,680.60	5,785,223.00	346,350.00	5.6%
Unemployment Insurance		3501-3502	932,417.00	932,417.00	299,907.00	657,680.00	274,737.00	29.5%
Workers' Compensation		3601-3602	1,031,951.00	1,031,951.00	485,950.15	1,053,030.00	(21,079.00)	-2.0%
OPEB, Allocated		3701-3702	1,432,638.00	1,432,638.00	632,678.05	1,435,366.00	(2,728.00)	-0.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	99,135.00	99,135.00	52,562.64	102,889.81	(3,754.81)	-3.8%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,394,498.00	15,394,498.00	7,081,827.50	14,861,501.81	532,996.19	3.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	219,901.00	219,901.00	77,213.27	191,016.00	28,885.00	13.1%
Books and Other Reference Materials		4200	121,105.00	121,105.00	17,948.46	222,339.00	(101,234.00)	-83.6%
Materials and Supplies		4300	1,968,921.00	1,968,921.00	697,754.05	2,035,243.00	(66,322.00)	-3.4%
Noncapitalized Equipment		4400	195,408.00	195,408.00	85,826.26	209,601.00	(14,193.00)	-7.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,505,335.00	2,505,335.00	878,742.04	2,658,199.00	(152,864.00)	-6.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	11,898.00	11,898.00	1,875.00	40,400.00	(28,502.00)	-239.6%
Travel and Conferences		5200	156,828.00	156,828.00	55,209.10	123,991.00	32,837.00	20.9%
Dues and Memberships		5300	60,460.00	60,460.00	41,263.28	66,563.00	(6,103.00)	-10.1%
Insurance		5400-5450	721,332.00	721,332.00	789,012.00	789,012.00	(67,680.00)	-9.4%
Operations and Housekeeping Services		5500	2,370,826.00	2,370,826.00	1,082,741.40	2,491,652.00	(120,826.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,271,233.00	1,271,233.00	713,623.23	1,338,775.00	(67,542.00)	-5.3%
Transfers of Direct Costs		5710	(12.00)	(12.00)	17,175.00	6,037.00	(6,049.00)	50408.3%
Transfers of Direct Costs - Interfund		5750	(36,900.00)	(36,900.00)	3,594.50	(24,501.00)	(12,399.00)	33.6%
Professional/Consulting Services and Operating Expenditures		5800	3,213,492.00	3,213,492.00	1,203,088.85	3,289,359.00	(75,867.00)	-2.4%
Communications		5900	253,559.00	253,559.00	120,837.67	255,255.00	(1,696.00)	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,022,716.00	8,022,716.00	4,028,420.03	8,376,543.00	(353,827.00)	-4.4%

Description	Resource Codes	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	5,650.00	5,650.00	(5,650.00)	New
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	36,063.00	36,063.00	(150.00)	143,963.00	(107,900.00)	-299.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,063.00	36,063.00	5,500.00	149,613.00	(113,550.00)	-314.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	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	(576,013.00)	(576,013.00)	0.00	(663,690.00)	87,677.00	-15.2%
Transfers of Indirect Costs - Interfund		7350	(625,393.00)	(625,393.00)	0.00	(622,812.00)	(2,581.00)	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,201,406.00)	(1,201,406.00)	0.00	(1,286,502.00)	85,096.00	-7.1%
TOTAL, EXPENDITURES			75,068,113.00	75,068,113.00	35,691,391.52	76,033,338.81	(965,225.81)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	880,313.00	880,313.00	285,037.00	579,426.00	300,887.00	34.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			880,313.00	880,313.00	285,037.00	579,426.00	300,887.00	34.2%
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	(19,658,579.00)	(19,658,579.00)	0.00	(18,785,288.00)	873,291.00	-4.4%
Contributions from Restricted Revenues		8990	151,086.00	151,086.00	0.00	185,797.00	34,711.00	23.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(19,507,493.00)	(19,507,493.00)	0.00	(18,599,491.00)	908,002.00	-4.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(20,387,806.00)	(20,387,806.00)	(285,037.00)	(19,178,917.00)	1,208,889.00	-5.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,690,849.00	1,690,849.00	151,683.00	1,632,230.00	(58,619.00)	-3.5%
2) Federal Revenue		8100-8299	4,625,245.00	4,625,245.00	913,275.94	5,371,696.36	746,451.36	16.1%
3) Other State Revenue		8300-8599	7,220,978.00	7,220,978.00	2,266,388.66	7,240,783.60	19,805.60	0.3%
4) Other Local Revenue		8600-8799	7,848,309.00	7,848,309.00	5,421,092.17	9,022,050.46	1,173,741.46	15.0%
5) TOTAL, REVENUES			21,385,381.00	21,385,381.00	8,752,439.77	23,266,760.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,518,008.00	8,518,008.00	3,732,709.07	8,924,041.44	(406,033.44)	-4.8%
2) Classified Salaries		2000-2999	10,731,472.00	10,731,472.00	5,682,692.74	10,930,758.45	(199,286.45)	-1.9%
3) Employee Benefits		3000-3999	7,595,777.00	7,595,777.00	3,424,628.17	7,504,927.52	90,849.48	1.2%
4) Books and Supplies		4000-4999	2,131,404.00	2,131,404.00	564,294.90	3,381,392.24	(1,249,988.24)	-58.6%
5) Services and Other Operating Expenditures		5000-5999	11,507,733.00	11,507,733.00	4,289,140.00	11,721,251.83	(213,518.83)	-1.9%
6) Capital Outlay		6000-6999	117,800.00	117,800.00	2,443.62	161,175.00	(43,375.00)	-36.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	21,053.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	576,013.00	576,013.00	0.00	663,690.00	(87,677.00)	-15.2%
9) TOTAL, EXPENDITURES			41,178,207.00	41,178,207.00	17,716,961.50	43,287,236.48		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,792,826.00)	(19,792,826.00)	(8,964,521.73)	(20,020,476.06)		
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	19,507,493.00	19,507,493.00	0.00	18,599,491.00	(908,002.00)	-4.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,507,493.00	19,507,493.00	0.00	18,599,491.00		

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)			(285,333.00)	(285,333.00)	(8,964,521.73)	(1,420,985.06)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,869,198.56	2,869,198.56		2,869,198.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,869,198.56	2,869,198.56		2,869,198.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,869,198.56	2,869,198.56		2,869,198.56		
2) Ending Balance, June 30 (E + F1e)			2,583,865.56	2,583,865.56		1,448,213.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,583,869.57	2,583,869.57		1,448,218.42		
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	(4.01)	(4.01)		(4.92)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	428,149.00	428,149.00	0.00	520,824.00	92,675.00	21.6%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	910,099.00	910,099.00	0.00	758,805.00	(151,294.00)	-16.6%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	352,601.00	352,601.00	151,683.00	352,601.00	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			1,690,849.00	1,690,849.00	151,683.00	1,632,230.00	(58,619.00)	-3.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,706,394.00	1,706,394.00	(0.08)	1,706,394.00	0.00	0.0%
Special Education Discretionary Grants		8182	253,988.00	253,988.00	33,891.65	627,902.36	373,914.36	147.2%
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	449,943.00	449,943.00	137,185.52	437,266.00	(12,677.00)	-2.8%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,105,944.00	1,105,944.00	357,469.00	1,169,311.00	63,367.00	5.7%
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	473,040.00	473,040.00	221,875.92	720,984.00	247,944.00	52.4%
NCLB: Title III, Immigration Education Program	4201	8290	45,000.00	45,000.00	24,550.00	59,985.00	14,985.00	33.3%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	175,000.00	175,000.00	74,659.89	235,125.00	60,125.00	34.4%
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	40,921.00	40,921.00	(0.23)	48,896.00	7,975.00	19.5%
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	375,015.00	375,015.00	63,644.27	365,833.00	(9,182.00)	-2.4%
TOTAL, FEDERAL REVENUE			4,625,245.00	4,625,245.00	913,275.94	5,371,696.36	746,451.36	16.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	710,386.00	710,386.00	390,714.00	710,386.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	838,563.00	838,563.00	329,236.00	818,459.00	(20,104.00)	-2.4%
Spec. Ed. Transportation	7240	8311	255,524.00	255,524.00	140,537.00	255,524.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	254,768.00	254,768.00	66,878.29	335,125.00	80,357.00	31.5%
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	1,794,823.00	1,794,823.00	1,166,635.11	1,794,823.00	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	9,332.27	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	3,366,914.00	3,366,914.00	163,055.99	3,326,466.60	(40,447.40)	-1.2%
TOTAL, OTHER STATE REVENUE			7,220,978.00	7,220,978.00	2,266,388.66	7,240,783.60	19,805.60	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	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	290,000.00	290,000.00	158,103.71	290,000.00	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	3,031,188.00	3,031,188.00	2,956,471.46	4,314,465.46	1,283,277.46	42.3%
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	4,527,121.00	4,527,121.00	2,306,517.00	4,417,585.00	(109,536.00)	-2.4%
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			7,848,309.00	7,848,309.00	5,421,092.17	9,022,050.46	1,173,741.46	15.0%
TOTAL, REVENUES			21,385,381.00	21,385,381.00	8,752,439.77	23,266,760.42	1,881,379.42	8.8%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,100,803.00	7,100,803.00	2,993,977.32	7,425,819.44	(325,016.44)	-4.6%
Certificated Pupil Support Salaries		1200	560,573.00	560,573.00	292,498.97	599,431.00	(38,858.00)	-6.9%
Certificated Supervisors' and Administrators' Salaries		1300	815,558.00	815,558.00	419,586.76	828,148.00	(12,590.00)	-1.5%
Other Certificated Salaries		1900	41,074.00	41,074.00	26,646.02	70,643.00	(29,569.00)	-72.0%
TOTAL, CERTIFICATED SALARIES			8,518,008.00	8,518,008.00	3,732,709.07	8,924,041.44	(406,033.44)	-4.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,447,357.00	5,447,357.00	2,756,487.78	5,680,851.08	(233,494.08)	-4.3%
Classified Support Salaries		2200	2,954,345.00	2,954,345.00	1,617,808.75	2,887,303.37	67,041.63	2.3%
Classified Supervisors' and Administrators' Salaries		2300	1,285,439.00	1,285,439.00	729,907.09	1,289,374.00	(3,935.00)	-0.3%
Clerical, Technical and Office Salaries		2400	933,964.00	933,964.00	532,973.71	937,193.00	(3,229.00)	-0.3%
Other Classified Salaries		2900	110,367.00	110,367.00	45,515.41	136,037.00	(25,670.00)	-23.3%
TOTAL, CLASSIFIED SALARIES			10,731,472.00	10,731,472.00	5,682,692.74	10,930,758.45	(199,286.45)	-1.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	702,919.00	702,919.00	348,562.11	729,296.97	(26,377.97)	-3.8%
PERS		3201-3202	1,149,548.00	1,149,548.00	579,694.39	1,182,577.16	(33,029.16)	-2.9%
OASDI/Medicare/Alternative		3301-3302	952,712.00	952,712.00	465,102.09	988,754.90	(36,042.90)	-3.8%
Health and Welfare Benefits		3401-3402	3,372,060.00	3,372,060.00	1,432,602.11	3,193,673.00	178,387.00	5.3%
Unemployment Insurance		3501-3502	358,434.00	358,434.00	119,184.56	338,791.92	19,642.08	5.5%
Workers' Compensation		3601-3602	396,769.00	396,769.00	193,421.72	412,751.38	(15,982.38)	-4.0%
OPEB, Allocated		3701-3702	572,095.00	572,095.00	242,754.83	566,637.00	5,458.00	1.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	91,240.00	91,240.00	43,306.36	92,445.19	(1,205.19)	-1.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,595,777.00	7,595,777.00	3,424,628.17	7,504,927.52	90,849.48	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,600.00	4,600.00	0.00	0.00	4,600.00	100.0%
Books and Other Reference Materials		4200	2,300.00	2,300.00	182.13	11,454.00	(9,154.00)	-398.0%
Materials and Supplies		4300	1,924,294.00	1,924,294.00	544,489.80	3,123,986.66	(1,199,692.66)	-62.3%
Noncapitalized Equipment		4400	200,210.00	200,210.00	19,622.97	245,951.58	(45,741.58)	-22.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,131,404.00	2,131,404.00	564,294.90	3,381,392.24	(1,249,988.24)	-58.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,783,084.00	4,783,084.00	1,230,081.06	3,925,722.24	857,361.76	17.9%
Travel and Conferences		5200	139,389.00	139,389.00	33,105.50	233,878.20	(94,489.20)	-67.8%
Dues and Memberships		5300	7,400.00	7,400.00	396.04	8,250.00	(850.00)	-11.5%
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	1,383,170.00	1,383,170.00	600,699.61	1,373,604.00	9,566.00	0.7%
Transfers of Direct Costs		5710	12.00	12.00	(17,175.00)	(6,037.00)	6,049.00	50408.3%
Transfers of Direct Costs - Interfund		5750	37,400.00	37,400.00	40,723.54	101,100.00	(63,700.00)	-170.3%
Professional/Consulting Services and Operating Expenditures		5800	5,137,310.00	5,137,310.00	2,398,439.28	6,064,013.39	(926,703.39)	-18.0%
Communications		5900	19,968.00	19,968.00	2,869.97	20,721.00	(753.00)	-3.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,507,733.00	11,507,733.00	4,289,140.00	11,721,251.83	(213,518.83)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	30,000.00	30,000.00	2,443.61	90,000.00	(60,000.00)	-200.0%
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	87,800.00	87,800.00	0.01	71,175.00	16,625.00	18.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			117,800.00	117,800.00	2,443.62	161,175.00	(43,375.00)	-36.8%
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	21,053.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	21,053.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	576,013.00	576,013.00	0.00	663,690.00	(87,677.00)	-15.2%
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			576,013.00	576,013.00	0.00	663,690.00	(87,677.00)	-15.2%
TOTAL, EXPENDITURES			41,178,207.00	41,178,207.00	17,716,961.50	43,287,236.48	(2,109,029.48)	-5.1%

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)
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	19,658,579.00	19,658,579.00	0.00	18,785,288.00	(873,291.00)	-4.4%
Contributions from Restricted Revenues		8990	(151,086.00)	(151,086.00)	0.00	(185,797.00)	(34,711.00)	23.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			19,507,493.00	19,507,493.00	0.00	18,599,491.00	(908,002.00)	-4.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			19,507,493.00	19,507,493.00	0.00	18,599,491.00	908,002.00	-4.7%

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	49,714,557.00	49,714,557.00	22,794,616.24	49,814,326.00	99,769.00	0.2%
2) Federal Revenue		8100-8299	4,625,245.00	4,625,245.00	931,223.34	5,371,696.36	746,451.36	16.1%
3) Other State Revenue		8300-8599	20,338,903.00	20,338,903.00	7,335,621.06	20,231,573.60	(107,329.40)	-0.5%
4) Other Local Revenue		8600-8799	38,660,932.00	38,660,932.00	20,901,762.01	39,977,176.46	1,316,244.46	3.4%
5) TOTAL, REVENUES			113,339,637.00	113,339,637.00	51,963,222.65	115,394,772.42		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	48,246,306.00	48,246,306.00	21,557,713.13	49,441,948.44	(1,195,642.44)	-2.5%
2) Classified Salaries		2000-2999	21,314,081.00	21,314,081.00	11,554,590.63	21,686,835.45	(372,754.45)	-1.7%
3) Employee Benefits		3000-3999	22,990,275.00	22,990,275.00	10,506,455.67	22,366,429.33	623,845.67	2.7%
4) Books and Supplies		4000-4999	4,636,739.00	4,636,739.00	1,443,036.94	6,039,591.24	(1,402,852.24)	-30.3%
5) Services and Other Operating Expenditures		5000-5999	19,530,449.00	19,530,449.00	8,317,560.03	20,097,794.83	(567,345.83)	-2.9%
6) Capital Outlay		6000-6999	153,863.00	153,863.00	7,943.62	310,788.00	(156,925.00)	-102.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	21,053.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(625,393.00)	(625,393.00)	0.00	(622,812.00)	(2,581.00)	0.4%
9) TOTAL, EXPENDITURES			116,246,320.00	116,246,320.00	53,408,353.02	119,320,575.29		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,906,683.00)	(2,906,683.00)	(1,445,130.37)	(3,925,802.87)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	880,313.00	880,313.00	285,037.00	579,426.00	300,887.00	34.2%
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			(880,313.00)	(880,313.00)	(285,037.00)	(579,426.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,786,996.00)	(3,786,996.00)	(1,730,167.37)	(4,505,228.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,464,065.60	17,464,065.60		17,464,065.60	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)			17,464,065.60	17,464,065.60		17,464,065.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,464,065.60	17,464,065.60		17,464,065.60		
2) Ending Balance, June 30 (E + F1e)			13,677,069.60	13,677,069.60		12,958,836.73		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,583,869.57	2,583,869.57		1,448,218.42		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,511,365.00	1,511,365.00		2,659,048.00		
Hourly Intervention	0000	9780	56,900.00					
Parcel Tax	0000	9780	1,454,465.00					
Hourly Intervention	0000	9780		56,900.00				
Parcel Taxes	0000	9780		1,454,465.00				
Hourly Intervention	0000	9780				56,900.00		
Parcel Taxes	0000	9780				2,602,148.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	37,912.00		1,004,475.00		
Unassigned/Unappropriated Amount		9790	9,481,835.03	9,443,923.03		7,747,095.31		

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)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	23,199,658.00	23,199,658.00	6,727,642.00	22,875,125.00	(324,533.00)	-1.4%
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	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	221,217.00	221,217.00	0.00	225,727.00	4,510.00	2.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	22,534,946.00	22,534,946.00	12,977,573.58	23,139,047.00	604,101.00	2.7%
Unsecured Roll Taxes		8042	1,440,603.00	1,440,603.00	1,197,360.42	1,329,515.00	(111,088.00)	-7.7%
Prior Years' Taxes		8043	52,235.00	52,235.00	(69,375.72)	62,097.00	9,862.00	18.9%
Supplemental Taxes		8044	144,996.00	144,996.00	57,693.53	160,562.00	15,566.00	10.7%
Education Revenue Augmentation Fund (ERAF)		8045	3,151,858.00	3,151,858.00	3,151,508.26	3,240,996.00	89,138.00	2.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	94,203.00	94,203.00	14,493.55	52,816.00	(41,387.00)	-43.9%
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			50,839,716.00	50,839,716.00	24,056,895.62	51,085,885.00	246,169.00	0.5%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(2,041,990.00)	(2,041,990.00)	(700,000.00)	(1,993,447.00)	48,543.00	-2.4%
Continuation Education ADA Transfer	2200	8091	428,149.00	428,149.00	0.00	520,824.00	92,675.00	21.6%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	910,099.00	910,099.00	0.00	758,805.00	(151,294.00)	-16.6%
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	223,704.00	223,704.00	107,507.67	229,337.00	5,633.00	2.5%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(997,722.00)	(997,722.00)	(821,470.05)	(1,139,679.00)	(141,957.00)	14.2%
Property Taxes Transfers		8097	352,601.00	352,601.00	151,683.00	352,601.00	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			49,714,557.00	49,714,557.00	22,794,616.24	49,814,326.00	99,769.00	0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,706,394.00	1,706,394.00	(0.08)	1,706,394.00	0.00	0.0%
Special Education Discretionary Grants		8182	253,988.00	253,988.00	33,891.65	627,902.36	373,914.36	147.2%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	449,943.00	449,943.00	137,185.52	437,266.00	(12,677.00)	-2.8%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,105,944.00	1,105,944.00	357,469.00	1,169,311.00	63,367.00	5.7%
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	473,040.00	473,040.00	221,875.92	720,984.00	247,944.00	52.4%
NCLB: Title III, Immigration Education Program	4201	8290	45,000.00	45,000.00	24,550.00	59,985.00	14,985.00	33.3%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	175,000.00	175,000.00	74,659.89	235,125.00	60,125.00	34.4%
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	40,921.00	40,921.00	(0.23)	48,896.00	7,975.00	19.5%
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	375,015.00	375,015.00	81,591.67	365,833.00	(9,182.00)	-2.4%
TOTAL, FEDERAL REVENUE			4,625,245.00	4,625,245.00	931,223.34	5,371,696.36	746,451.36	16.1%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	710,386.00	710,386.00	390,714.00	710,386.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	838,563.00	838,563.00	329,236.00	818,459.00	(20,104.00)	-2.4%
Spec. Ed. Transportation	7240	8311	255,524.00	255,524.00	140,537.00	255,524.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	367,129.00	367,129.00	153,255.00	367,110.00	(19.00)	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	2,677,500.00	2,677,500.00	665,627.00	2,677,500.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	250,460.00	250,460.00	3,608.00	3,608.00	(246,852.00)	-98.6%
Lottery - Unrestricted and Instructional Materi		8560	1,520,562.00	1,520,562.00	509,426.19	1,721,308.00	200,746.00	13.2%
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	1,794,823.00	1,794,823.00	1,166,635.11	1,794,823.00	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	9,332.27	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	11,923,956.00	11,923,956.00	3,967,250.49	11,882,855.60	(41,100.40)	-0.3%
TOTAL, OTHER STATE REVENUE			20,338,903.00	20,338,903.00	7,335,621.06	20,231,573.60	(107,329.40)	-0.5%
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	29,875,000.00	29,875,000.00	15,114,349.74	29,871,490.00	(3,510.00)	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	18,978.86	18,979.00	18,979.00	New
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	311,000.00	311,000.00	186,678.25	346,400.00	35,400.00	11.4%
Interest		8660	70,000.00	70,000.00	9,599.55	70,082.00	82.00	0.1%
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	290,000.00	290,000.00	158,103.71	290,000.00	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	229,219.00	229,219.00	0.00	229,219.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,358,592.00	3,358,592.00	3,107,534.90	4,733,421.46	1,374,829.46	40.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	4,527,121.00	4,527,121.00	2,306,517.00	4,417,585.00	(109,536.00)	-2.4%
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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			38,660,932.00	38,660,932.00	20,901,762.01	39,977,176.46	1,316,244.46	3.4%
TOTAL, REVENUES			113,339,637.00	113,339,637.00	51,963,222.65	115,394,772.42	2,055,135.42	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	40,386,390.00	40,386,390.00	17,359,880.82	41,402,545.44	(1,016,155.44)	-2.5%
Certificated Pupil Support Salaries		1200	2,588,139.00	2,588,139.00	1,199,020.43	2,647,042.00	(58,903.00)	-2.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,922,266.00	4,922,266.00	2,792,314.78	4,941,936.00	(19,670.00)	-0.4%
Other Certificated Salaries		1900	349,511.00	349,511.00	206,497.10	450,425.00	(100,914.00)	-28.9%
TOTAL, CERTIFICATED SALARIES			48,246,306.00	48,246,306.00	21,557,713.13	49,441,948.44	(1,195,642.44)	-2.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,888,675.00	5,888,675.00	2,948,136.21	6,144,814.08	(256,139.08)	-4.3%
Classified Support Salaries		2200	7,902,752.00	7,902,752.00	4,343,639.02	7,899,138.10	3,613.90	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,540,811.00	2,540,811.00	1,514,162.49	2,555,548.00	(14,737.00)	-0.6%
Clerical, Technical and Office Salaries		2400	4,259,653.00	4,259,653.00	2,403,299.40	4,317,061.27	(57,408.27)	-1.3%
Other Classified Salaries		2900	722,190.00	722,190.00	345,353.51	770,274.00	(48,084.00)	-6.7%
TOTAL, CLASSIFIED SALARIES			21,314,081.00	21,314,081.00	11,554,590.63	21,686,835.45	(372,754.45)	-1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,954,327.00	3,954,327.00	2,004,285.17	4,008,326.97	(53,999.97)	-1.4%
PERS		3201-3202	2,262,898.00	2,262,898.00	1,204,787.00	2,346,717.16	(83,819.16)	-3.7%
OASDI/Medicare/Alternative		3301-3302	2,354,738.00	2,354,738.00	1,149,335.48	2,372,897.90	(18,159.90)	-0.8%
Health and Welfare Benefits		3401-3402	9,503,633.00	9,503,633.00	4,078,282.71	8,978,896.00	524,737.00	5.5%
Unemployment Insurance		3501-3502	1,290,851.00	1,290,851.00	419,091.56	996,471.92	294,379.08	22.8%
Workers' Compensation		3601-3602	1,428,720.00	1,428,720.00	679,371.87	1,465,781.38	(37,061.38)	-2.6%
OPEB, Allocated		3701-3702	2,004,733.00	2,004,733.00	875,432.88	2,002,003.00	2,730.00	0.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	190,375.00	190,375.00	95,869.00	195,335.00	(4,960.00)	-2.6%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			22,990,275.00	22,990,275.00	10,506,455.67	22,366,429.33	623,845.67	2.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	224,501.00	224,501.00	77,213.27	191,016.00	33,485.00	14.9%
Books and Other Reference Materials		4200	123,405.00	123,405.00	18,130.59	233,793.00	(110,388.00)	-89.5%
Materials and Supplies		4300	3,893,215.00	3,893,215.00	1,242,243.85	5,159,229.66	(1,266,014.66)	-32.5%
Noncapitalized Equipment		4400	395,618.00	395,618.00	105,449.23	455,552.58	(59,934.58)	-15.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,636,739.00	4,636,739.00	1,443,036.94	6,039,591.24	(1,402,852.24)	-30.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,794,982.00	4,794,982.00	1,231,956.06	3,966,122.24	828,859.76	17.3%
Travel and Conferences		5200	296,217.00	296,217.00	88,314.60	357,869.20	(61,652.20)	-20.8%
Dues and Memberships		5300	67,860.00	67,860.00	41,659.32	74,813.00	(6,953.00)	-10.2%
Insurance		5400-5450	721,332.00	721,332.00	789,012.00	789,012.00	(67,680.00)	-9.4%
Operations and Housekeeping Services		5500	2,370,826.00	2,370,826.00	1,082,741.40	2,491,652.00	(120,826.00)	-5.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,654,403.00	2,654,403.00	1,314,322.84	2,712,379.00	(57,976.00)	-2.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	500.00	500.00	44,318.04	76,599.00	(76,099.00)	-15219.8%
Professional/Consulting Services and Operating Expenditures		5800	8,350,802.00	8,350,802.00	3,601,528.13	9,353,372.39	(1,002,570.39)	-12.0%
Communications		5900	273,527.00	273,527.00	123,707.64	275,976.00	(2,449.00)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,530,449.00	19,530,449.00	8,317,560.03	20,097,794.83	(567,345.83)	-2.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	30,000.00	30,000.00	8,093.61	95,650.00	(65,650.00)	-218.8%
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	123,863.00	123,863.00	(149.99)	215,138.00	(91,275.00)	-73.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			153,863.00	153,863.00	7,943.62	310,788.00	(156,925.00)	-102.0%
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	21,053.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	21,053.00	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		
Transfers of Indirect Costs - Interfund		7350	(625,393.00)	(625,393.00)	0.00	(622,812.00)	(2,581.00)	0.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(625,393.00)	(625,393.00)	0.00	(622,812.00)	(2,581.00)	0.4%
TOTAL, EXPENDITURES			116,246,320.00	116,246,320.00	53,408,353.02	119,320,575.29	(3,074,255.29)	-2.6%

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	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	880,313.00	880,313.00	285,037.00	579,426.00	300,887.00	34.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			880,313.00	880,313.00	285,037.00	579,426.00	300,887.00	34.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(880,313.00)	(880,313.00)	(285,037.00)	(579,426.00)	(300,887.00)	-34.2%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
3175	NCLB: Title I, Part A, Program Improvement	0.12
5640	Medi-Cal Billing Option	222,765.62
7810	Other Restricted State	28.50
8150	Ongoing & Major Maintenance Account (RM,	25,000.00
9010	Other Restricted Local	1,200,424.18
Total, Restricted Balance		<u>1,448,218.42</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	720,346.00	720,346.00	25,714.31	788,356.00	68,010.00	9.4%
3) Other State Revenue		8300-8599	2,893,352.00	2,893,352.00	1,869,501.00	2,944,871.00	51,519.00	1.8%
4) Other Local Revenue		8600-8799	501,500.00	501,500.00	215,319.72	501,500.00	0.00	0.0%
5) TOTAL, REVENUES			4,115,198.00	4,115,198.00	2,110,535.03	4,234,727.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,004,068.00	2,004,068.00	869,042.10	2,223,735.00	(219,667.00)	-11.0%
2) Classified Salaries		2000-2999	615,842.00	615,842.00	312,609.98	598,610.00	17,232.00	2.8%
3) Employee Benefits		3000-3999	632,383.00	632,383.00	296,058.57	676,942.00	(44,559.00)	-7.0%
4) Books and Supplies		4000-4999	325,651.00	325,651.00	148,056.58	325,002.00	649.00	0.2%
5) Services and Other Operating Expenditures		5000-5999	407,013.00	407,013.00	107,203.29	337,081.00	69,932.00	17.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	25,843.00	(25,843.00)	New
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	130,241.00	130,241.00	0.00	130,241.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,115,198.00	4,115,198.00	1,732,970.52	4,317,454.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	377,564.51	(82,727.00)		
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	377,564.51	(82,727.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	784,258.59	784,258.59		784,258.59	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)			784,258.59	784,258.59		784,258.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			784,258.59	784,258.59		784,258.59		
2) Ending Balance, June 30 (E + F1e)			784,258.59	784,258.59		701,531.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	784,258.59	784,258.59		701,531.59		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	9,670.00	9,670.00	0.00	18,243.00	8,573.00	88.7%
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	710,676.00	710,676.00	25,714.31	770,113.00	59,437.00	8.4%
TOTAL, FEDERAL REVENUE			720,346.00	720,346.00	25,714.31	788,356.00	68,010.00	9.4%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	2,893,352.00	2,893,352.00	1,869,501.00	2,944,871.00	51,519.00	1.8%
TOTAL, OTHER STATE REVENUE			2,893,352.00	2,893,352.00	1,869,501.00	2,944,871.00	51,519.00	1.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(2.51)	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	500,000.00	500,000.00	214,968.00	500,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,500.00	1,500.00	354.23	1,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			501,500.00	501,500.00	215,319.72	501,500.00	0.00	0.0%
TOTAL, REVENUES			4,115,198.00	4,115,198.00	2,110,535.03	4,234,727.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,560,318.00	1,560,318.00	630,857.95	1,700,168.00	(139,850.00)	-9.0%
Certificated Pupil Support Salaries		1200	55,786.00	55,786.00	14,393.16	36,234.00	19,552.00	35.0%
Certificated Supervisors' and Administrators' Salaries		1300	387,964.00	387,964.00	223,790.99	487,333.00	(99,369.00)	-25.6%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,004,068.00	2,004,068.00	869,042.10	2,223,735.00	(219,667.00)	-11.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	52,926.00	52,926.00	16,976.29	39,381.00	13,545.00	25.6%
Classified Support Salaries		2200	169,803.00	169,803.00	86,274.98	170,904.00	(1,101.00)	-0.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	393,113.00	393,113.00	209,358.71	388,325.00	4,788.00	1.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			615,842.00	615,842.00	312,609.98	598,610.00	17,232.00	2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	165,403.00	165,403.00	42,369.65	114,124.00	51,279.00	31.0%
PERS		3201-3202	62,154.00	62,154.00	35,977.87	66,139.00	(3,985.00)	-6.4%
OASDI/Medicare/Alternative		3301-3302	76,190.00	76,190.00	39,143.23	91,079.00	(14,889.00)	-19.5%
Health and Welfare Benefits		3401-3402	145,668.00	145,668.00	116,355.77	241,506.00	(95,838.00)	-65.8%
Unemployment Insurance		3501-3502	48,536.00	48,536.00	14,948.39	42,651.00	5,885.00	12.1%
Workers' Compensation		3601-3602	53,731.00	53,731.00	24,224.07	59,670.00	(5,939.00)	-11.1%
OPEB, Allocated		3701-3702	76,367.00	76,367.00	20,649.38	56,958.00	19,409.00	25.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,334.00	4,334.00	2,390.21	4,815.00	(481.00)	-11.1%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			632,383.00	632,383.00	296,058.57	676,942.00	(44,559.00)	-7.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	17,000.00	17,000.00	4,808.65	15,000.00	2,000.00	11.8%
Books and Other Reference Materials		4200	36,300.00	36,300.00	7,237.76	15,608.00	20,692.00	57.0%
Materials and Supplies		4300	186,264.00	186,264.00	32,067.39	140,675.00	45,589.00	24.5%
Noncapitalized Equipment		4400	86,087.00	86,087.00	103,942.78	153,719.00	(67,632.00)	-78.6%
TOTAL, BOOKS AND SUPPLIES			325,651.00	325,651.00	148,056.58	325,002.00	649.00	0.2%

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 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	38,912.00	38,912.00	2,720.61	32,303.00	6,609.00	17.0%
Dues and Memberships		5300	4,200.00	4,200.00	1,006.00	4,200.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	99,926.00	99,926.00	25,406.01	99,926.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,260.00	38,260.00	8,405.18	38,260.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	193,415.00	193,415.00	61,778.88	129,072.00	64,343.00	33.3%
Communications		5900	26,300.00	26,300.00	7,886.61	27,320.00	(1,020.00)	-3.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			407,013.00	407,013.00	107,203.29	337,081.00	69,932.00	17.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	25,843.00	(25,843.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	25,843.00	(25,843.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	130,241.00	130,241.00	0.00	130,241.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			130,241.00	130,241.00	0.00	130,241.00	0.00	0.0%
TOTAL, EXPENDITURES			4,115,198.00	4,115,198.00	1,732,970.52	4,317,454.00		

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								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			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	876,764.00	876,764.00	574,171.57	1,035,115.00	158,351.00	18.1%
3) Other State Revenue		8300-8599	3,837,095.00	3,837,095.00	2,107,372.50	3,370,368.00	(466,727.00)	-12.2%
4) Other Local Revenue		8600-8799	340,294.00	340,294.00	485,244.18	673,119.00	332,825.00	97.8%
5) TOTAL REVENUES			5,054,153.00	5,054,153.00	3,166,788.25	5,078,602.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,706,298.00	1,706,298.00	1,043,617.08	1,898,655.00	(192,357.00)	-11.3%
2) Classified Salaries		2000-2999	1,354,570.00	1,354,570.00	772,348.43	1,339,579.00	14,991.00	1.1%
3) Employee Benefits		3000-3999	1,203,543.00	1,203,543.00	612,675.57	1,129,434.00	74,109.00	6.2%
4) Books and Supplies		4000-4999	366,974.00	366,974.00	37,075.14	190,546.00	176,428.00	48.1%
5) Services and Other Operating Expenditures		5000-5999	760,985.00	760,985.00	275,566.39	560,299.00	200,686.00	26.4%
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	298,600.00	298,600.00	0.00	296,019.00	2,581.00	0.9%
9) TOTAL EXPENDITURES			5,690,970.00	5,690,970.00	2,741,282.61	5,414,532.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(636,817.00)	(636,817.00)	425,505.64	(335,930.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	636,817.00	636,817.00	325,636.00	335,930.00	(300,887.00)	-47.2%
b) Transfers Out		7600-7629	0.00	0.00	40,599.00	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			636,817.00	636,817.00	285,037.00	335,930.00		

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	710,542.64	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	134,321.70	134,321.70		134,321.70	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,321.70	134,321.70		134,321.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,321.70	134,321.70		134,321.70		
2) Ending Balance, June 30 (E + F1e)			134,321.70	134,321.70		134,321.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	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	134,321.70	134,321.70		134,321.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	263,000.00	263,000.00	107,921.57	263,000.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	613,764.00	613,764.00	466,250.00	772,115.00	158,351.00	25.8%
TOTAL, FEDERAL REVENUE			876,764.00	876,764.00	574,171.57	1,035,115.00	158,351.00	18.1%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	12,000.00	12,000.00	6,198.27	12,000.00	0.00	0.0%
Child Development Apportionments		8530	928,187.00	928,187.00	565,559.14	840,802.00	(87,385.00)	-9.4%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6055, 6056, 6105	8590	2,896,908.00	2,896,908.00	1,535,615.09	2,517,566.00	(379,342.00)	-13.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,837,095.00	3,837,095.00	2,107,372.50	3,370,368.00	(466,727.00)	-12.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	31.59	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	103,294.00	103,294.00	95,345.93	148,294.00	45,000.00	43.6%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	237,000.00	237,000.00	389,866.66	524,825.00	287,825.00	121.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			340,294.00	340,294.00	485,244.18	673,119.00	332,825.00	97.8%
TOTAL, REVENUES			5,054,153.00	5,054,153.00	3,166,788.25	5,078,602.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,439,406.00	1,439,406.00	879,745.28	1,623,885.00	(184,479.00)	-12.8%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	266,892.00	266,892.00	163,871.80	274,770.00	(7,878.00)	-3.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,706,298.00	1,706,298.00	1,043,617.08	1,898,655.00	(192,357.00)	-11.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,085,444.00	1,085,444.00	615,364.30	1,067,152.00	18,292.00	1.7%
Classified Support Salaries		2200	56,660.00	56,660.00	34,461.44	57,162.00	(502.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	212,466.00	212,466.00	122,522.69	215,265.00	(2,799.00)	-1.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,354,570.00	1,354,570.00	772,348.43	1,339,579.00	14,991.00	1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	140,769.00	140,769.00	74,853.24	137,139.00	3,630.00	2.6%
PERS		3201-3202	128,036.00	128,036.00	86,991.23	154,930.00	(26,894.00)	-21.0%
OASDI/Medicare/Alternative		3301-3302	128,080.00	128,080.00	76,032.90	137,864.00	(9,784.00)	-7.6%
Health and Welfare Benefits		3401-3402	585,692.00	585,692.00	267,160.99	478,421.00	107,271.00	18.3%
Unemployment Insurance		3501-3502	56,687.00	56,687.00	23,038.72	49,937.00	6,750.00	11.9%
Workers' Compensation		3601-3602	62,750.00	62,750.00	37,332.39	66,058.00	(3,308.00)	-5.3%
OPEB, Allocated		3701-3702	90,234.00	90,234.00	40,198.81	93,684.00	(3,450.00)	-3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	11,295.00	11,295.00	7,067.29	11,401.00	(106.00)	-0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,203,543.00	1,203,543.00	612,675.57	1,129,434.00	74,109.00	6.2%
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	336,011.00	336,011.00	30,919.60	153,456.00	182,555.00	54.3%
Noncapitalized Equipment		4400	10,963.00	10,963.00	770.57	17,090.00	(6,127.00)	-55.9%
Food		4700	20,000.00	20,000.00	5,384.97	20,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			366,974.00	366,974.00	37,075.14	190,546.00	176,428.00	48.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	70,000.00	70,000.00	2,708.10	25,000.00	45,000.00	64.3%
Dues and Memberships		5300	22,000.00	22,000.00	0.00	0.00	22,000.00	100.0%
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	447,032.00	447,032.00	248,234.90	447,032.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	218,153.00	218,153.00	24,435.55	84,467.00	133,686.00	61.3%
Communications		5900	3,800.00	3,800.00	187.84	3,800.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			760,985.00	760,985.00	275,566.39	560,299.00	200,686.00	26.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	298,600.00	298,600.00	0.00	296,019.00	2,581.00	0.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			298,600.00	298,600.00	0.00	296,019.00	2,581.00	0.9%
TOTAL, EXPENDITURES			5,690,970.00	5,690,970.00	2,741,282.61	5,414,532.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	636,817.00	636,817.00	325,636.00	335,930.00	(300,887.00)	-47.2%
(a) TOTAL, INTERFUND TRANSFERS IN			636,817.00	636,817.00	325,636.00	335,930.00	(300,887.00)	-47.2%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	40,599.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	40,599.00	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 Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(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)								
			636,817.00	636,817.00	285,037.00	335,930.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	703,742.00	703,742.00	700,000.00	713,818.00	10,076.00	1.4%
2) Federal Revenue		8100-8299	1,827,004.00	1,827,004.00	489,574.54	1,827,004.00	0.00	0.0%
3) Other State Revenue		8300-8599	168,194.00	168,194.00	49,218.50	168,194.00	0.00	0.0%
4) Other Local Revenue		8600-8799	531,550.00	531,550.00	213,477.36	452,400.00	(79,150.00)	-14.9%
5) TOTAL, REVENUES			3,230,490.00	3,230,490.00	1,452,270.40	3,161,416.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,401,654.00	1,401,654.00	759,165.63	1,368,438.00	33,216.00	2.4%
3) Employee Benefits		3000-3999	671,469.00	671,469.00	299,018.10	637,385.00	34,084.00	5.1%
4) Books and Supplies		4000-4999	1,487,284.00	1,487,284.00	715,972.10	1,675,360.00	(188,076.00)	-12.6%
5) Services and Other Operating Expenditures		5000-5999	(294,257.00)	(294,257.00)	(232,480.36)	(373,407.00)	79,150.00	-26.9%
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	196,552.00	196,552.00	0.00	196,552.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,462,702.00	3,462,702.00	1,541,675.47	3,504,328.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(232,212.00)	(232,212.00)	(89,405.07)	(342,912.00)		
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)			(232,212.00)	(232,212.00)	(89,405.07)	(342,912.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	810,317.64	810,317.64		810,317.64	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)			810,317.64	810,317.64		810,317.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			810,317.64	810,317.64		810,317.64		
2) Ending Balance, June 30 (E + F1e)			578,105.64	578,105.64		467,405.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	578,105.64	578,105.64		467,405.64		
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		

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)
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	703,742.00	703,742.00	700,000.00	713,818.00	10,076.00	1.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			703,742.00	703,742.00	700,000.00	713,818.00	10,076.00	1.4%
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,827,004.00	1,827,004.00	489,574.54	1,827,004.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,827,004.00	1,827,004.00	489,574.54	1,827,004.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	168,194.00	168,194.00	49,218.50	168,194.00	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			168,194.00	168,194.00	49,218.50	168,194.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	441,236.00	441,236.00	212,121.40	441,236.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.00	300.00	32.26	300.00	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	90,014.00	90,014.00	1,323.70	10,864.00	(79,150.00)	-87.9%
TOTAL, OTHER LOCAL REVENUE			531,550.00	531,550.00	213,477.36	452,400.00	(79,150.00)	-14.9%
TOTAL, REVENUES			3,230,490.00	3,230,490.00	1,452,270.40	3,161,416.00		

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	946,400.00	946,400.00	505,152.92	916,184.00	30,216.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	365,281.00	365,281.00	220,187.33	374,281.00	(9,000.00)	-2.5%
Clerical, Technical and Office Salaries		2400	89,973.00	89,973.00	33,825.38	77,973.00	12,000.00	13.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,401,654.00	1,401,654.00	759,165.63	1,368,438.00	33,216.00	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	153,028.00	153,028.00	74,488.11	153,597.00	(569.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	107,004.00	107,004.00	55,978.86	110,599.00	(3,595.00)	-3.4%
Health and Welfare Benefits		3401-3402	302,433.00	302,433.00	125,276.25	262,433.00	40,000.00	13.2%
Unemployment Insurance		3501-3502	25,961.00	25,961.00	9,716.65	26,557.00	(596.00)	-2.3%
Workers' Compensation		3601-3602	28,734.00	28,734.00	15,747.75	29,697.00	(963.00)	-3.4%
OPEB, Allocated		3701-3702	40,811.00	40,811.00	17,810.48	40,959.00	(148.00)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	13,498.00	13,498.00	0.00	13,543.00	(45.00)	-0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			671,469.00	671,469.00	299,018.10	637,385.00	34,084.00	5.1%
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	29,000.00	29,000.00	10,985.74	29,000.00	0.00	0.0%
Noncapitalized Equipment		4400	8,500.00	8,500.00	7,483.49	8,500.00	0.00	0.0%
Food		4700	1,449,784.00	1,449,784.00	697,502.87	1,637,860.00	(188,076.00)	-13.0%
TOTAL, BOOKS AND SUPPLIES			1,487,284.00	1,487,284.00	715,972.10	1,675,360.00	(188,076.00)	-12.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	946,400.00	946,400.00	505,152.92	916,184.00	30,216.00	3.2%
Classified Supervisors' and Administrators' Salaries		2300	365,281.00	365,281.00	220,187.33	374,281.00	(9,000.00)	-2.5%
Clerical, Technical and Office Salaries		2400	89,973.00	89,973.00	33,825.38	77,973.00	12,000.00	13.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,401,654.00	1,401,654.00	759,165.63	1,368,438.00	33,216.00	2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	153,028.00	153,028.00	74,488.11	153,597.00	(569.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	107,004.00	107,004.00	55,978.86	110,599.00	(3,595.00)	-3.4%
Health and Welfare Benefits		3401-3402	302,433.00	302,433.00	125,276.25	262,433.00	40,000.00	13.2%
Unemployment Insurance		3501-3502	25,961.00	25,961.00	9,716.65	26,557.00	(596.00)	-2.3%
Workers' Compensation		3601-3602	28,734.00	28,734.00	15,747.75	29,697.00	(963.00)	-3.4%
OPEB, Allocated		3701-3702	40,811.00	40,811.00	17,810.48	40,959.00	(148.00)	-0.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	13,498.00	13,498.00	0.00	13,543.00	(45.00)	-0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			671,469.00	671,469.00	299,018.10	637,385.00	34,084.00	5.1%
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	29,000.00	29,000.00	10,985.74	29,000.00	0.00	0.0%
Noncapitalized Equipment		4400	8,500.00	8,500.00	7,483.49	8,500.00	0.00	0.0%
Food		4700	1,449,784.00	1,449,784.00	697,502.87	1,637,860.00	(188,076.00)	-13.0%
TOTAL, BOOKS AND SUPPLIES			1,487,284.00	1,487,284.00	715,972.10	1,675,360.00	(188,076.00)	-12.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,600.00	1,600.00	246.75	1,600.00	0.00	0.0%
Dues and Memberships		5300	775.00	775.00	150.00	775.00	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	49,000.00	49,000.00	11,377.04	49,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(421,032.00)	(421,032.00)	(261,401.94)	(500,182.00)	79,150.00	-18.8%
Professional/Consulting Services and Operating Expenditures		5800	69,000.00	69,000.00	16,772.20	69,000.00	0.00	0.0%
Communications		5900	6,400.00	6,400.00	375.59	6,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			(294,257.00)	(294,257.00)	(232,480.36)	(373,407.00)	79,150.00	-26.9%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	196,552.00	196,552.00	0.00	196,552.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			196,552.00	196,552.00	0.00	196,552.00	0.00	0.0%
TOTAL, EXPENDITURES			3,462,702.00	3,462,702.00	1,541,675.47	3,504,328.00		

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

Resource	Description	2012/13
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	453,607.07
9010	Other Restricted Local	13,798.57
Total, Restricted Balance		467,405.64

Description	Resource Codes	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	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	0.00	3,000.00		
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)			3,000.00	3,000.00	0.00	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	0.00	3,000.00		
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)			3,000.00	3,000.00		3,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,000.00	3,000.00		3,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	0.00	3,000.00	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	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			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	0.00	3,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40.00	40.00	5.21	40.00	0.00	0.0%
5) TOTAL, REVENUES			40.00	40.00	5.21	40.00		
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)			40.00	40.00	5.21	40.00		
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)			40.00	40.00	5.21	40.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,183.64	9,183.64		9,183.64	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)			9,183.64	9,183.64		9,183.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,183.64	9,183.64		9,183.64		
2) Ending Balance, June 30 (E + F1e)			9,223.64	9,223.64		9,223.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,223.64	9,223.64		9,223.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	40.00	40.00	5.21	40.00	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 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		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			40.00	40.00	5.21	40.00	0.00	0.0%
TOTAL REVENUES			40.00	40.00	5.21	40.00		

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%
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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,000.00	1,468.79	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	1,468.79	10,000.00		
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)			10,000.00	10,000.00	1,468.79	10,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			10,000.00	10,000.00	1,468.79	10,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,582,525.39	2,582,525.39		2,582,525.39	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,582,525.39	2,582,525.39		2,582,525.39		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,582,525.39	2,582,525.39		2,582,525.39		
2) Ending Balance, June 30 (E + F1e)			2,592,525.39	2,592,525.39		2,592,525.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,592,525.39	2,592,525.39		2,592,525.39		
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		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	1,468.79	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	1,468.79	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	1,468.79	10,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<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	340,000.00	340,000.00	30,337.80	340,000.00	0.00	0.0%
5) TOTAL, REVENUES			340,000.00	340,000.00	30,337.80	340,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	257,914.00	257,914.00	130,212.72	261,980.00	(4,066.00)	-1.6%
3) Employee Benefits		3000-3999	97,521.00	97,521.00	43,927.33	98,120.00	(599.00)	-0.6%
4) Books and Supplies		4000-4999	665,000.00	665,000.00	454,505.31	640,745.00	24,255.00	3.6%
5) Services and Other Operating Expenditures		5000-5999	1,798,400.00	1,798,400.00	92,760.18	1,666,900.00	131,500.00	7.3%
6) Capital Outlay		6000-6999	32,161,000.00	32,161,000.00	12,742,006.20	33,901,055.00	(1,740,055.00)	-5.4%
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			34,979,835.00	34,979,835.00	13,463,411.74	36,568,800.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,639,835.00)	(34,639,835.00)	(13,433,073.94)	(36,228,800.00)		
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	33,000,000.00	33,000,000.00	1,710,000.00	33,000,000.00	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			33,000,000.00	33,000,000.00	1,710,000.00	33,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			(1,639,835.00)	(1,639,835.00)	(11,723,073.94)	(3,228,800.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,589,064.28	48,589,064.28		48,589,064.28	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)			48,589,064.28	48,589,064.28		48,589,064.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,589,064.28	48,589,064.28		48,589,064.28		
2) Ending Balance, June 30 (E + F1e)			46,949,229.28	46,949,229.28		45,360,264.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	46,949,229.28	46,949,229.28		45,360,264.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	340,000.00	340,000.00	27,276.55	340,000.00	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	0.00	0.00	3,061.25	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			340,000.00	340,000.00	30,337.80	340,000.00	0.00	0.0%
TOTAL, REVENUES			340,000.00	340,000.00	30,337.80	340,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	48,672.00	48,672.00	6,837.93	50,659.00	(1,987.00)	-4.1%
Classified Supervisors' and Administrators' Salaries		2300	146,136.00	146,136.00	88,305.23	147,624.00	(1,488.00)	-1.0%
Clerical, Technical and Office Salaries		2400	63,106.00	63,106.00	35,069.56	63,697.00	(591.00)	-0.9%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			257,914.00	257,914.00	130,212.72	261,980.00	(4,066.00)	-1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	28,989.00	28,989.00	14,477.11	29,282.00	(293.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	17,293.00	17,293.00	7,391.53	17,489.00	(196.00)	-1.1%
Health and Welfare Benefits		3401-3402	30,909.00	30,909.00	12,890.83	30,909.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,778.00	4,778.00	1,647.20	4,810.00	(32.00)	-0.7%
Workers' Compensation		3601-3602	5,288.00	5,288.00	2,669.34	5,341.00	(53.00)	-1.0%
OPEB, Allocated		3701-3702	7,707.00	7,707.00	3,634.06	7,707.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,557.00	2,557.00	1,217.26	2,582.00	(25.00)	-1.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			97,521.00	97,521.00	43,927.33	98,120.00	(599.00)	-0.6%
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	346,000.00	346,000.00	260,626.07	353,389.00	(7,389.00)	-2.1%
Noncapitalized Equipment		4400	319,000.00	319,000.00	193,879.24	287,356.00	31,644.00	9.9%
TOTAL, BOOKS AND SUPPLIES			665,000.00	665,000.00	454,505.31	640,745.00	24,255.00	3.6%
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	2,000.00	2,000.00	439.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	(35,000.00)	(35,000.00)	(31,151.00)	(35,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,830,000.00	1,830,000.00	123,398.86	1,698,500.00	131,500.00	7.2%
Communications		5900	1,400.00	1,400.00	73.32	1,400.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,798,400.00	1,798,400.00	92,760.18	1,666,900.00	131,500.00	7.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	310,000.00	310,000.00	4,370.00	310,000.00	0.00	0.0%
Land Improvements		6170	3,214,000.00	3,214,000.00	2,538,391.75	3,800,000.00	(586,000.00)	-18.2%
Buildings and Improvements of Buildings		6200	28,637,000.00	28,637,000.00	10,148,387.58	29,721,733.00	(1,084,733.00)	-3.8%
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	50,856.87	69,322.00	(69,322.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			32,161,000.00	32,161,000.00	12,742,006.20	33,901,055.00	(1,740,055.00)	-5.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			34,979,835.00	34,979,835.00	13,463,411.74	36,568,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	33,000,000.00	33,000,000.00	0.00	33,000,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	1,710,000.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			33,000,000.00	33,000,000.00	1,710,000.00	33,000,000.00	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)			33,000,000.00	33,000,000.00	1,710,000.00	33,000,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	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		2000-2999	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	0.00	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		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	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.01	0.01		0.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.01	0.01		0.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.01	0.01		0.01		
2) Ending Balance, June 30 (E + F1e)			0.01	0.01		0.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.01	0.01		0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	0.00	1,500.00		
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)			1,500.00	1,500.00	0.00	1,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			1,500.00	1,500.00	0.00	1,500.00		
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)			1,500.00	1,500.00		1,500.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,500.00	1,500.00		1,500.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, REVENUES			1,500.00	1,500.00	0.00	1,500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

2012-13 Second Interim
Bond Interest and Redemption 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	1,181,132.00	1,181,132.00	New
3) Other State Revenue		8300-8599	0.00	0.00	0.00	177,000.00	177,000.00	New
4) Other Local Revenue		8600-8799	21,183,226.00	21,183,226.00	10,450,152.49	19,112,932.00	(2,070,294.00)	-9.8%
5) TOTAL, REVENUES			21,183,226.00	21,183,226.00	10,450,152.49	20,471,064.00		
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	20,155,240.00	20,155,240.00	0.00	20,450,787.00	(295,547.00)	-1.5%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			20,155,240.00	20,155,240.00	0.00	20,450,787.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,027,986.00	1,027,986.00	10,450,152.49	20,277.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			1,027,986.00	1,027,986.00	10,450,152.49	20,277.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,012,378.14	16,012,378.14		16,012,378.14	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,012,378.14	16,012,378.14		16,012,378.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,012,378.14	16,012,378.14		16,012,378.14		
2) Ending Balance, June 30 (E + F1e)			17,040,364.14	17,040,364.14		16,032,655.14		
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	16,001,293.86	16,001,293.86		16,021,570.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,039,070.28	1,039,070.28		11,084.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	1,181,132.00	1,181,132.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	1,181,132.00	1,181,132.00	New
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	177,000.00	177,000.00	New
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	177,000.00	177,000.00	New
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	19,110,226.00	19,110,226.00	9,085,633.60	17,321,332.00	(1,788,894.00)	-9.4%
Unsecured Roll		8612	920,000.00	920,000.00	850,859.25	928,300.00	8,300.00	0.9%
Prior Years' Taxes		8613	480,000.00	480,000.00	354,791.29	401,000.00	(79,000.00)	-16.5%
Supplemental Taxes		8614	650,000.00	650,000.00	155,772.24	421,800.00	(228,200.00)	-35.1%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	23,000.00	23,000.00	3,096.11	40,500.00	17,500.00	76.1%
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			21,183,226.00	21,183,226.00	10,450,152.49	19,112,932.00	(2,070,294.00)	-9.8%
TOTAL, REVENUES			21,183,226.00	21,183,226.00	10,450,152.49	20,471,064.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	10,885,520.00	10,885,520.00	0.00	11,015,000.00	(129,480.00)	-1.2%
Bond Interest and Other Service Charges		7434	9,269,720.00	9,269,720.00	0.00	9,435,787.00	(166,067.00)	-1.8%
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)			20,155,240.00	20,155,240.00	0.00	20,450,787.00	(295,547.00)	-1.5%
TOTAL, EXPENDITURES			20,155,240.00	20,155,240.00	0.00	20,450,787.00		

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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2012/13
		Projected Year Totals
9010	Other Restricted Local	16,021,570.86
Total, Restricted Balance		16,021,570.86

Description	Resource Codes	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		2000-2999	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,000.00	1,000.00	0.00	1,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,000.00)	(1,000.00)	0.00	(1,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,000.00)	(1,000.00)	0.00	(1,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	61,363.91	61,363.91		61,363.91	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)			61,363.91	61,363.91		61,363.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			61,363.91	61,363.91		61,363.91		
2) Ending Balance, June 30 (E + F1e)			60,363.91	60,363.91		60,363.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	60,363.91	60,363.91		60,363.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
State School Building Repayment		7432	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, EXPENDITURES			1,000.00	1,000.00	0.00	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		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								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,873,000.00	1,873,000.00	930,382.48	1,873,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,873,000.00	1,873,000.00	930,382.48	1,873,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	163,354.00	163,354.00	102,587.44	178,729.00	(15,375.00)	-9.4%
3) Employee Benefits		3000-3999	57,395.00	57,395.00	39,961.50	70,111.00	(12,716.00)	-22.2%
4) Books and Supplies		4000-4999	29,824.00	29,824.00	10,295.51	32,816.00	(2,992.00)	-10.0%
5) Services and Other Operating Expenses		5000-5999	2,153,590.00	2,153,590.00	1,059,351.97	2,163,677.00	(10,087.00)	-0.5%
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			2,404,163.00	2,404,163.00	1,212,196.42	2,445,333.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(531,163.00)	(531,163.00)	(281,813.94)	(572,333.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	243,496.00	243,496.00	0.00	243,496.00	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			243,496.00	243,496.00	0.00	243,496.00		

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)			(287,667.00)	(287,667.00)	(281,813.94)	(328,637.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,072,278.53	3,072,278.53		3,072,278.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,072,278.53	3,072,278.53		3,072,278.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,072,278.53	3,072,278.53		3,072,278.53		
2) Ending Net Position, June 30 (E + F1e)			2,784,611.53	2,784,611.53		2,743,441.53		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	2,784,611.53	2,784,611.53		2,743,441.53		

Description	Resource Codes	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	30,000.00	30,000.00	3,524.61	30,000.00	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								
In-District Premiums/Contributions		8674	1,843,000.00	1,843,000.00	926,857.87	1,843,000.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,873,000.00	1,873,000.00	930,382.48	1,873,000.00	0.00	0.0%
TOTAL, REVENUES			1,873,000.00	1,873,000.00	930,382.48	1,873,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	943.74	7,000.00	(7,000.00)	New
Classified Supervisors' and Administrators' Salaries		2300	64,396.00	64,396.00	42,611.01	71,460.00	(7,064.00)	-11.0%
Clerical, Technical and Office Salaries		2400	98,958.00	98,958.00	59,032.69	100,269.00	(1,311.00)	-1.3%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			163,354.00	163,354.00	102,587.44	178,729.00	(15,375.00)	-9.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,650.00	18,650.00	11,582.49	19,589.00	(939.00)	-5.0%
OASDI/Medicare/Alternative		3301-3302	11,630.00	11,630.00	6,611.39	12,328.00	(698.00)	-6.0%
Health and Welfare Benefits		3401-3402	14,195.00	14,195.00	14,490.08	25,525.00	(11,330.00)	-79.8%
Unemployment Insurance		3501-3502	3,025.00	3,025.00	1,297.73	2,335.00	690.00	22.8%
Workers' Compensation		3601-3602	3,349.00	3,349.00	2,103.01	3,667.00	(318.00)	-9.5%
OPEB, Allocated		3701-3702	4,901.00	4,901.00	2,902.89	5,006.00	(105.00)	-2.1%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,645.00	1,645.00	973.91	1,661.00	(16.00)	-1.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			57,395.00	57,395.00	39,961.50	70,111.00	(12,716.00)	-22.2%
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	27,324.00	27,324.00	9,731.64	30,316.00	(2,992.00)	-11.0%
Noncapitalized Equipment		4400	2,500.00	2,500.00	563.87	2,500.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			29,824.00	29,824.00	10,295.51	32,816.00	(2,992.00)	-10.0%
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	9,000.00	9,000.00	466.55	9,000.00	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	15,000.00	15,000.00	15,523.80	18,616.00	(3,616.00)	-24.1%
Transfers of Direct Costs - Interfund		5750	2,500.00	2,500.00	0.00	5,551.00	(3,051.00)	-122.0%
Professional/Consulting Services and Operating Expenditures		5800	2,125,590.00	2,125,590.00	1,043,361.62	2,129,010.00	(3,420.00)	-0.2%
Communications		5900	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,153,590.00	2,153,590.00	1,059,351.97	2,163,677.00	(10,087.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,404,163.00	2,404,163.00	1,212,196.42	2,445,333.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers in		8919	243,496.00	243,496.00	0.00	243,496.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			243,496.00	243,496.00	0.00	243,496.00	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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			243,496.00	243,496.00	0.00	243,496.00		

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

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	5,702.06	5,702.06	5,792.80	5,792.80	90.74	2%
2. Special Education	76.25	76.25	48.49	50.32	(25.93)	-34%
HIGH SCHOOL						
3. General Education	3,014.46	3,014.46	3,030.25	3,030.25	15.79	1%
4. Special Education	93.25	93.25	96.46	90.63	(2.62)	-3%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	8,886.02	8,886.02	8,968.00	8,964.00	77.98	1%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	8,886.02	8,886.02	8,968.00	8,964.00	77.98	1%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October	9,842,527.00	5,031,714.00	21,743,081.00	14,512,011.00				
A. BEGINNING CASH									
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	463,150.00	236,939.00	0.00	10,486,906.00	4,349,019.00		22,875,125.00	22,875,125.00
Property Taxes	8020-8079	367,283.00	8,839,009.00	876,833.00	24,794.00	0.00		28,210,759.00	28,210,759.00
Miscellaneous Funds	8080-8099	(583.00)	(2,251.00)	(2,988.00)	(2,835.00)	0.00		(1,269,558.00)	(1,269,558.00)
Federal Revenue	8100-8299	177,427.00	262,153.00	836,247.00	637,102.00	1,620,906.00		5,371,696.00	5,371,696.00
Other State Revenue	8300-8599	2,273,864.00	1,748,393.00	1,662,548.00	1,608,982.00	3,851,825.00		20,231,574.00	20,231,574.00
Other Local Revenue	8600-8799	783,574.00	14,401,740.00	974,188.00	2,056,000.00	334,292.00		39,977,174.00	39,977,174.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		4,064,715.00	25,475,983.00	4,346,828.00	14,810,949.00	10,156,042.00	0.00	115,396,770.00	115,396,770.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,037,195.00	3,895,068.00	4,202,113.00	4,131,214.00	7,588,946.00		49,441,949.00	49,441,949.00
Classified Salaries	2000-2999	1,856,587.00	2,010,623.00	1,912,795.00	1,946,831.00	403,976.00		21,687,151.00	21,687,151.00
Employee Benefits	3000-3999	2,476,787.00	1,983,210.00	2,496,515.00	2,216,717.00	400,281.00		22,368,428.00	22,368,428.00
Books and Supplies	4000-4999	542,865.00	387,245.00	762,247.00	2,077,162.00	507,980.00		6,039,590.00	6,039,590.00
Services	5000-5999	186,344.00	809,225.00	2,993,474.00	3,538,481.00	2,909,524.00		20,097,479.00	20,097,479.00
Capital Outlay	6000-6599		43,142.00		195,820.00	63,373.00		310,789.00	310,789.00
Other Outgo	7000-7499				294,389.00	(643,865.00)		(622,812.00)	(622,812.00)
Interfund Transfers Out	7600-7629					243,496.00		822,922.00	579,426.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		9,099,778.00	9,128,513.00	12,367,144.00	14,400,614.00	11,473,711.00	0.00	120,145,496.00	119,902,000.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	4,729.00	2,350.00	2,886.00	6,759.00	0.00		(784.00)	
Accounts Receivable	9200-9299	250,000.00	456,266.00	680,822.00	36.00	(10,156,045.00)		11,342,661.00	
Due From Other Funds	9310							3,742,153.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		254,729.00	458,616.00	683,708.00	6,795.00	(10,156,045.00)	0.00	15,084,030.00	
Liabilities									
Accounts Payable	9500-9599	30,479.00	94,719.00	87,270.00	(5,022.00)	(11,230,218.00)		1,465,547.00	
Due To Other Funds	9610							3,834,204.00	
Current Loans	9640							0.00	
Deferred Revenues	9650	30,479.00	94,719.00	(192,808.00)	975,000.00	(11,230,218.00)	0.00	1,521,761.00	
SUBTOTAL LIABILITIES		30,479.00	94,719.00	(105,538.00)	969,978.00	(11,230,218.00)	0.00	6,821,512.00	
Nonoperating								0.00	
Suspense Clearing	9910								
TOTAL BALANCE SHEET		224,250.00	363,897.00	789,246.00	(963,183.00)	1,074,173.00	0.00	8,262,518.00	
E. NET INCREASE/DECREASE									
TRANSACTIONS									
(B - C + D)		(4,810,813.00)	16,711,367.00	(7,231,070.00)	(552,848.00)	(243,496.00)	0.00	3,513,792.00	(4,505,230.00)
F. ENDING CASH (A + E)		5,031,714.00	21,743,081.00	14,512,011.00	13,959,163.00				
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS								13,715,667.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH										
B. RECEIPTS										
Revenue Limit Sources	October		10,201,875.00	9,729,098.00	8,094,706.00	9,161,722.00	13,802,354.00	6,165,031.00	21,824,626.00	15,121,025.00
Principal Apportionment	8010-8019		0.00	238,813.00	1,644,582.00	574,441.00	1,063,034.00	2,143,738.00	1,063,034.00	611,469.00
Property Taxes	8020-8079		0.00	98,673.00	2,558,586.00	49,004.00	12,570.00	11,436,478.00	3,173,943.00	773,586.00
Miscellaneous Funds	8080-8099		9,833.00	(282,471.00)	17,899.00	(954,962.00)	(71,613.00)	16,075.00	4,971.00	(623.00)
Federal Revenue	8100-8299		0.00	0.00	281,740.00	221,816.00	559.00	144,618.00	282,491.00	916,637.00
Other State Revenue	8300-8599		0.00	595,374.00	1,517,357.00	2,124,803.00	684,728.00	828,690.00	1,584,670.00	1,750,340.00
Other Local Revenue	8600-8799		556,309.00	310,164.00	1,361,151.00	615,928.00	927,451.00	16,137,415.00	1,007,966.00	510,996.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	14,000.00	12,000.00	6,000.00	56,000.00	(44,000.00)	(44,000.00)	0.00
TOTAL RECEIPTS			566,142.00	974,553.00	7,393,305.00	2,637,030.00	2,672,729.00	30,663,014.00	7,073,075.00	4,562,405.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		389,762.00	485,743.00	3,937,648.00	4,448,989.00	4,128,664.00	221,226.00	7,945,682.00	4,029,699.00
Classified Salaries	2000-2999		733,498.00	1,242,668.00	1,869,899.00	1,890,834.00	2,131,962.00	1,872,864.00	1,813,181.00	2,001,433.00
Employee Benefits	3000-3999		392,887.00	520,327.00	1,881,170.00	1,957,763.00	1,969,946.00	834,139.00	2,952,222.00	2,286,464.00
Books and Supplies	4000-4999		(3,413.00)	156,196.00	189,358.00	277,447.00	226,055.00	247,705.00	349,688.00	319,055.00
Services	5000-5999		85,568.00	1,232,234.00	724,526.00	1,103,362.00	1,975,974.00	1,602,279.00	1,593,301.00	1,343,187.00
Capital Outlay	6000-6599		0.00		(150.00)	5,650.00		1,524.00	919.00	511.00
Other Outgo	7000-7499		0.00			11,750.00			9,303.00	
Interfund Transfers Out	7600-7629		0.00			585,924.00			(300,887.00)	
All Other Financing Uses	7630-7699		0.00							
TOTAL DISBURSEMENTS			1,598,302.00	3,637,168.00	8,602,451.00	10,281,719.00	10,432,601.00	4,779,737.00	14,363,409.00	9,980,349.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not in Treasury	9111-9199		(354.00)	(1,090.00)	(8,370.00)	16,334.00	(3,599.00)	(80.00)	(20,219.00)	(130.00)
Accounts Receivable	9200-9299		7,885,493.00	5,740,295.00	3,222,482.00	1,290,411.00	197,862.00	1,020,000.00	617,230.00	137,845.00
Due From Other Funds	9310		9,376.00	603,659.00	3,129,082.00					
Stores	9320		0.00							
Prepaid Expenditures	9330		0.00							
Other Current Assets	9340		0.00							
SUBTOTAL ASSETS			7,894,515.00	6,342,864.00	6,343,194.00	1,306,745.00	194,263.00	1,019,920.00	597,011.00	137,715.00
Liabilities										
Accounts Payable	9500-9599		7,335,132.00	4,609,003.00	449,051.00	21,270.00	71,714.00	(6,398.00)	10,278.00	(1,731.00)
Due To Other Funds	9610		0.00	705,320.00	3,128,884.00	(11,000,000.00)	0.00	11,000,000.00		
Current Loans	9640		0.00		0.00	0.00		0.00		
Deferred Revenues	9650		0.00	318.00	489,097.00	154.00		250,000.00	0.00	
SUBTOTAL LIABILITIES			7,335,132.00	5,314,641.00	4,067,032.00	(10,978,576.00)	71,714.00	11,243,602.00	10,278.00	(1,731.00)
Nonoperating										
Suspense Clearing	9910		0.00						0.00	
TOTAL BALANCE SHEET										
TRANSACTIONS			559,383.00	1,028,223.00	2,276,162.00	12,285,321.00	122,549.00	(10,223,682.00)	586,733.00	139,446.00
E. NET INCREASE/DECREASE										
(B - C + D)			(472,777.00)	(1,634,392.00)	1,067,016.00	4,640,632.00	(7,637,323.00)	15,659,595.00	(6,703,601.00)	(5,278,498.00)
F. ENDING CASH (A + E)			9,729,098.00	8,094,706.00	9,161,722.00	13,802,354.00	6,165,031.00	21,824,626.00	15,121,025.00	9,842,527.00
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS										

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	Object	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00
B. RECEIPTS									
Revenue Limit Sources	8010-8019								
Principal Apportionment	8020-8079								
Property Taxes	8080-8099								
Miscellaneous Funds	8100-8299								
Federal Revenue	8300-8599								
Other State Revenue	8600-8799								
Other Local Revenue	8910-8929								
Interfund Transfers In	8930-8979								
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS									
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650								
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE									
(B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October	13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00				
A. BEGINNING CASH		13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE									
TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
(B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		13,959,163.00	13,959,163.00	13,959,163.00	13,959,163.00				
G. ENDING CASH, PLUS CASH								13,959,163.00	
ACCRUALS AND ADJUSTMENTS									

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	48,182,096.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,907.83	1.61%	7,018.83	2.15%	7,169.83
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		138.64	2.69%	142.37	2.55%	146.00
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		8,964.00	-0.79%	8,893.00	-0.33%	8,864.00
d. Total Base Revenue Limit ([Line A1a plus A1b] times A1c) (ID 0034, 0724)		63,164,557.08	0.82%	63,684,551.60	1.83%	64,847,517.12
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		554.92	-68.93%	172.39	-110.44%	(18.00)
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		63,165,112.00	0.82%	63,684,723.99	1.83%	64,847,499.12
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		49,096,978.26	0.82%	49,500,862.26	1.83%	50,404,664.12
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,993,447.00)	0.93%	(2,011,977.00)	1.39%	(2,039,905.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		1,078,565.00	0.00%	1,078,565.00	0.00%	1,078,565.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		48,182,096.26	0.80%	48,567,450.26	1.80%	49,443,324.12
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	12,990,790.00	0.00%	12,990,790.00	1.90%	13,237,615.00
4. Other Local Revenues	8600-8799	30,955,126.00	1.60%	31,451,850.00	2.13%	32,121,185.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(18,599,491.00)	2.51%	(19,066,323.00)	0.05%	(19,076,323.00)
6. Total (Sum lines A1l thru A5)		73,528,521.26	0.56%	73,943,767.26	2.41%	75,725,801.12
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				40,517,907.00		40,392,734.00
b. Step & Column Adjustment				402,657.00		403,927.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(527,830.00)		(105,397.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	40,517,907.00	-0.31%	40,392,734.00	0.74%	40,691,264.00
2. Classified Salaries						
a. Base Salaries				10,756,077.00		10,893,282.00
b. Step & Column Adjustment				160,246.00		163,745.00
c. Cost-of-Living Adjustment				(23,041.00)		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,756,077.00	1.28%	10,893,282.00	1.50%	11,057,027.00
3. Employee Benefits	3000-3999	14,861,501.81	0.14%	14,882,897.00	0.91%	15,018,378.00
4. Books and Supplies	4000-4999	2,658,199.00	-11.93%	2,341,053.00	0.99%	2,364,163.00
5. Services and Other Operating Expenditures	5000-5999	8,376,543.00	-3.10%	8,117,178.00	2.31%	8,304,790.00
6. Capital Outlay	6000-6999	149,613.00	-69.21%	46,063.00	2.40%	47,169.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,286,502.00)	2.35%	(1,316,713.00)	-16.03%	(1,105,705.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	579,426.00	-14.68%	494,373.00	0.00%	494,373.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		76,612,764.81	-0.99%	75,850,867.00	1.35%	76,871,459.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,084,243.55)		(1,907,099.74)		(1,145,657.88)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,594,867.04		11,510,623.49		9,603,523.75
2. Ending Fund Balance (Sum lines C and D1)		11,510,623.49		9,603,523.75		8,457,865.87
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,659,048.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,004,475.00				
2. Unassigned/Unappropriated	9790	7,747,100.23		9,503,523.75		8,357,865.87
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		11,510,623.23		9,603,523.75		8,457,865.87

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,004,475.00		0.00		0.00
c. Unassigned/Unappropriated	9790	7,747,100.23		9,503,523.75		8,357,865.87
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	2,592,525.39				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		11,344,100.62		9,503,523.75		8,357,865.87
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Impact of staffing for charter school and restoring vacant positions						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	1,632,230.00	1.14%	1,650,760.00	1.69%	1,678,688.00
2. Federal Revenues	8100-8299	5,371,696.36	0.00%	5,371,696.00	0.00%	5,371,696.00
3. Other State Revenues	8300-8599	7,240,783.60	1.65%	7,360,257.00	-21.19%	5,800,532.00
4. Other Local Revenues	8600-8799	9,022,050.46	0.00%	9,022,050.00	-0.02%	9,020,250.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	18,599,491.00	2.51%	19,066,323.00	0.05%	19,076,323.00
6. Total (Sum lines A1 thru A5)		41,866,251.42	1.44%	42,471,086.00	-3.59%	40,947,489.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,924,041.44		8,979,266.44
b. Step & Column Adjustment				89,240.00		89,793.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(34,015.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,924,041.44	0.62%	8,979,266.44	1.00%	9,069,059.44
2. Classified Salaries						
a. Base Salaries				10,930,758.45		11,039,046.45
b. Step & Column Adjustment				163,961.00		165,586.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(55,673.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,930,758.45	0.99%	11,039,046.45	1.50%	11,204,632.45
3. Employee Benefits	3000-3999	7,504,927.52	0.69%	7,556,505.00	1.14%	7,642,295.00
4. Books and Supplies	4000-4999	3,381,392.24	-0.02%	3,380,862.00	-19.04%	2,737,231.00
5. Services and Other Operating Expenditures	5000-5999	11,721,251.83	1.05%	11,844,350.00	-18.08%	9,702,963.00
6. Capital Outlay	6000-6999	161,175.00	-22.57%	124,792.00	-21.63%	97,801.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	663,690.00	5.06%	697,248.00	-30.77%	482,713.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,287,236.48	0.77%	43,622,069.89	-6.16%	40,936,694.89
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,420,985.06)		(1,150,983.89)		10,794.11
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,869,198.56		1,448,213.50		297,229.61
2. Ending Fund Balance (Sum lines C and D1)		1,448,213.50		297,229.61		308,023.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	1,448,218.42		297,229.61		308,023.72
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(4.92)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,448,213.50		297,229.61		308,023.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment for prior year one-time bonus						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	49,814,326.00	0.81%	50,218,210.26	1.80%	51,122,012.12
2. Federal Revenues	8100-8299	5,371,696.36	0.00%	5,371,696.00	0.00%	5,371,696.00
3. Other State Revenues	8300-8599	20,231,573.60	0.59%	20,351,047.00	-6.45%	19,038,147.00
4. Other Local Revenues	8600-8799	39,977,176.46	1.24%	40,473,900.00	1.65%	41,141,435.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		115,394,772.68	0.88%	116,414,853.26	0.22%	116,673,290.12
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				49,441,948.44		49,372,000.44
b. Step & Column Adjustment				491,897.00		493,720.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(561,845.00)		(105,397.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	49,441,948.44	-0.14%	49,372,000.44	0.79%	49,760,323.44
2. Classified Salaries						
a. Base Salaries				21,686,835.45		21,932,328.45
b. Step & Column Adjustment				324,207.00		329,331.00
c. Cost-of-Living Adjustment				(23,041.00)		0.00
d. Other Adjustments				(55,673.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,686,835.45	1.13%	21,932,328.45	1.50%	22,261,659.45
3. Employee Benefits	3000-3999	22,366,429.33	0.33%	22,439,402.00	0.99%	22,660,673.00
4. Books and Supplies	4000-4999	6,039,591.24	-5.26%	5,721,915.00	-10.84%	5,101,394.00
5. Services and Other Operating Expenditures	5000-5999	20,097,794.83	-0.68%	19,961,528.00	-9.79%	18,007,753.00
6. Capital Outlay	6000-6999	310,788.00	-45.03%	170,855.00	-15.15%	144,970.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(622,812.00)	-0.54%	(619,465.00)	0.57%	(622,992.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	579,426.00	0.00%	494,373.00	0.00%	494,373.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		119,900,001.29	-0.36%	119,472,936.89	-1.39%	117,808,153.89
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,505,228.61)		(3,058,083.63)		(1,134,863.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		17,464,065.60		12,958,836.99		9,900,753.36
2. Ending Fund Balance (Sum lines C and D1)		12,958,836.99		9,900,753.36		8,765,889.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	100,000.00		100,000.00		100,000.00
b. Restricted	9740	1,448,218.42		297,229.61		308,023.72
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,659,048.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,004,475.00		0.00		0.00
2. Unassigned/Unappropriated	9790	7,747,095.31		9,503,523.75		8,357,865.87
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		12,958,836.73		9,900,753.36		8,765,889.59

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,004,475.00		0.00		0.00
c. Unassigned/Unappropriated	9790	7,747,100.23		9,503,523.75		8,357,865.87
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(4.92)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,592,525.39		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		11,344,095.70		9,503,523.75		8,357,865.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		9.46%		7.95%		7.09%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		8,968.00		8,893.00		8,864.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		119,900,001.29		119,472,936.89		117,808,153.89
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		119,900,001.29		119,472,936.89		117,808,153.89
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,597,000.04		3,584,188.11		3,534,244.62
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,597,000.04		3,584,188.11		3,534,244.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	119,900,001.29
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	5,362,289.36
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	122,889.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	310,788.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	579,426.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	412,263.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	195,326.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,620,692.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	342,912.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				113,259,931.93
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				113,259,931.93

		2012-13 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23 and 25)*		8,968.00
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		8,968.00
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		8,968.00
F. Expenditures per ADA (Line I.G divided by Line II.E)		12,629.34
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	106,694,146.84	12,077.71
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	106,694,146.84	12,077.71
B. Required effort (Line A.2 times 90%)	96,024,732.16	10,869.94
C. Current year expenditures (Line I.G and Line II.F)	113,259,931.93	12,629.34
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	113,259,931.93	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		12,629.34
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00
SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,695.83	6,695.83	6,695.83
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	212.00	212.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	7,119.83	7,119.83	6,907.83
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	7,119.83	7,119.83	6,907.83
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	138.45	138.45	138.64
c. Revenue Limit ADA	0033	8,886.02	8,886.02	8,964.00
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	64,497,221.25	64,497,221.25	63,164,557.08
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	22.00	22.00	554.92
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	64,497,243.25	64,497,243.25	63,165,112.00
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	50,132,417.23	50,132,417.23	49,096,978.26
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,397,549.00	1,397,549.00	1,078,565.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	223,704.00	223,704.00	229,337.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	1,173,845.00	1,173,845.00	849,228.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	51,306,262.23	51,306,262.23	49,946,206.26

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	27,545,855.00	27,545,855.00	28,157,944.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	94,203.00	94,203.00	52,816.00
28. Less: Charter Schools In-lieu Taxes	0595	997,722.00	997,722.00	1,139,679.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	26,642,336.00	26,642,336.00	27,071,081.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	24,663,926.23	24,663,926.23	22,875,125.26
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	0.00	0.00	0.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	0.00	0.00	0.00
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	24,663,926.23	24,663,926.23	22,875,125.26

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

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

01 61143 0000000
Form SIAI

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	76,599.00	0.00	0.00	(622,812.00)				
Other Sources/Uses Detail					0.00	579,426.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	6,000.00	0.00	130,241.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	447,032.00	0.00	296,019.00	0.00				
Other Sources/Uses Detail					335,930.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(500,182.00)	196,552.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	(35,000.00)						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	5,551.00	0.00						
Other Sources/Uses Detail					243,496.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	535,182.00	(535,182.00)	622,812.00	(622,812.00)	579,426.00	579,426.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals	Projected Year Totals		
	(Form 01CSI, Item 1A)	(Form RLI, Line 5c)		
Current Year (2012-13)	8,886.02	8,964.00	0.9%	Met
1st Subsequent Year (2013-14)	8,794.28	8,893.00	1.1%	Met
2nd Subsequent Year (2014-15)	8,765.88	8,864.00	1.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	9,368	9,441	0.8%	Met
1st Subsequent Year (2013-14)	9,293	9,366	0.8%	Met
2nd Subsequent Year (2014-15)	9,263	9,336	0.8%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	8,693	9,204	94.4%
Second Prior Year (2010-11)	8,933	9,468	94.3%
First Prior Year (2011-12)	8,947	9,451	94.7%
Historical Average Ratio:			94.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.0%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	8,968	9,441	95.0%	Met
1st Subsequent Year (2013-14)	8,893	9,366	94.9%	Met
2nd Subsequent Year (2014-15)	8,864	9,336	94.9%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2012-13)	50,778,056.00	51,085,885.00	0.6%	Met
1st Subsequent Year (2013-14)	51,227,410.00	50,216,210.00	-2.0%	Met
2nd Subsequent Year (2014-15)	52,170,915.00	51,122,013.00	-2.0%	Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	59,009,916.39	67,008,829.72	88.1%
Second Prior Year (2010-11)	60,070,434.04	68,332,930.03	87.9%
First Prior Year (2011-12)	62,588,965.54	70,914,550.68	88.3%
	Historical Average Ratio:		88.1%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	66,135,485.81	76,033,338.81	87.0%	Met
1st Subsequent Year (2013-14)	66,168,913.00	75,356,494.00	87.8%	Met
2nd Subsequent Year (2014-15)	66,766,669.00	76,377,086.00	87.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---	--	----------------	--

Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2012-13)	4,935,158.00	5,371,696.36	8.8%	Yes
1st Subsequent Year (2013-14)	4,935,158.00	5,371,696.00	8.8%	Yes
2nd Subsequent Year (2014-15)	4,935,158.00	5,371,696.00	8.8%	Yes

Explanation:
(required if Yes)

Additional revenue for Mental Health (\$373,914) and Title I grants \$54,969 received at second interim

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2012-13)	20,287,599.72	20,231,573.60	-0.3%	No
1st Subsequent Year (2013-14)	20,433,523.00	20,351,047.00	-0.4%	No
2nd Subsequent Year (2014-15)	19,094,818.00	19,038,147.00	-0.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2012-13)	39,854,600.92	39,977,176.46	0.3%	No
1st Subsequent Year (2013-14)	40,452,460.00	40,473,900.00	0.1%	No
2nd Subsequent Year (2014-15)	41,152,807.00	41,141,435.00	0.0%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2012-13)	5,782,129.32	6,039,591.24	4.5%	No
1st Subsequent Year (2013-14)	5,437,238.00	5,721,915.00	5.2%	Yes
2nd Subsequent Year (2014-15)	4,880,292.00	5,101,394.00	4.5%	No

Explanation:
(required if Yes)

At second interim, the parcel tax fund 06 approved additional expenditures for books and supplies in site plans.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2012-13)	20,643,500.59	20,097,794.83	-2.6%	No
1st Subsequent Year (2013-14)	20,254,529.00	19,961,528.00	-1.4%	No
2nd Subsequent Year (2014-15)	18,151,800.00	18,007,753.00	-0.8%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	65,077,358.64	65,580,446.42	0.8%	Met
1st Subsequent Year (2013-14)	65,821,141.00	66,196,643.00	0.6%	Met
2nd Subsequent Year (2014-15)	65,182,783.00	65,551,278.00	0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	26,425,629.91	26,137,386.07	-1.1%	Met
1st Subsequent Year (2013-14)	25,691,767.00	25,683,443.00	0.0%	Met
2nd Subsequent Year (2014-15)	23,032,092.00	23,109,147.00	0.3%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,171,266.33	4,275,044.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		4,393,606.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	9.5%	8.0%	7.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.2%	2.7%	2.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2012-13)	(3,084,243.81)	76,612,764.81	4.0%	Not Met
1st Subsequent Year (2013-14)	(1,907,099.74)	75,850,867.00	2.5%	Met
2nd Subsequent Year (2014-15)	(1,145,657.88)	76,871,459.00	1.5%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Deficit spending in parcel tax funds for class size reduction and the music program

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2012-13)	12,958,836.73		Met
1st Subsequent Year (2013-14)	9,900,753.36		Met
2nd Subsequent Year (2014-15)	8,765,889.59		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2012-13)	12,939,163.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	8,968	8,893	8,864
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	119,900,001.29	119,472,936.89	117,808,153.89
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	119,900,001.29	119,472,936.89	117,808,153.89
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,597,000.04	3,584,188.11	3,534,244.62
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,597,000.04	3,584,188.11	3,534,244.62

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,004,475.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,747,100.23	9,503,523.75	8,357,865.87
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(4.92)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,592,525.39		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	11,344,095.70	9,503,523.75	8,357,865.87
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	9.46%	7.95%	7.09%
District's Reserve Standard (Section 10B, Line 7):	3,597,000.04	3,584,188.11	3,534,244.62
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

Due to ACOE's new requirement that all funds can no longer carry a temporary negative cash balance, the District will have a temporary cash shortage in the Cafeteria fund. As a result, the Cafeteria fund borrowed \$600,000 from the special reserve fund, to be repaid in March 2013.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard: -5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(19,718,016.00)	(18,785,288.00)	-4.7%	(932,728.00)	Met
1st Subsequent Year (2013-14)	(19,614,410.00)	(19,252,120.00)	-1.8%	(362,290.00)	Met
2nd Subsequent Year (2014-15)	(19,774,410.00)	(19,262,120.00)	-2.6%	(512,290.00)	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	24	Fund 51	Fund 51	228,337,222
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	20,209,109	20,766,261	20,774,628	20,822,653
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	635,000	618,000	610,000	595,000

Other Long-term Commitments (continued):

Total Annual Payments:	20,844,109	21,384,261	21,384,628	21,417,653
Has total annual payment increased over prior year (2011-12)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Increase to reflect additional debt which will be paid by taxpayers

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
16,300,000.00	16,300,000.00
20,787,811.00	20,787,811.00

Actuarial	Actuarial
June	June

3. OPEB Contributions

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

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

First Interim (Form 01CSI, Item S7A)	Second Interim
2,430,121.00	2,430,121.00
2,430,121.00	2,430,121.00
2,430,121.00	2,430,121.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)

(Funds 01-70, objects 3701-3752)

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

2,222,225.00	2,206,317.00
2,222,225.00	2,206,317.00
2,222,225.00	2,206,317.00

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

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

1,032,015.00	1,032,015.00
1,005,849.00	1,005,849.00
1,110,480.00	1,110,480.00

- d. Number of retirees receiving OPEB benefits

Current Year (2012-13)

1st Subsequent Year (2013-14)

2nd Subsequent Year (2014-15)

127	127
135	135
138	138

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim
3,411,463.00	3,411,463.00
0.00	0.00

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim
34,111,463.00	3,411,463.00
34,111,463.00	3,411,463.00
34,111,463.00	3,411,463.00

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

3,427,215.00	3,427,215.00
3,427,215.00	3,427,215.00
3,427,215.00	3,427,215.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	619.8	623.8	618.8	616.3

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

491,387

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
4,558,410	4,560,000	4,565,000
32.0%	32.0%	32.0%
0.0%	0.0%	0.0%

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

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

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
489,524	491,898	493,720
1.0%	1.0%	1.0%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	423.8	428.9	428.9	428.9

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)1st Subsequent Year
(2013-14)2nd Subsequent Year
(2014-15)Is the cost of salary settlement included in the interim and multiyear
projections (MYPs)?**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

208,927

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
3,931,413	4,324,554	4,757,010
84.0%	84.0%	84.0%
	10.0%	10.0%

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

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

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
171,123	258,158	262,289
1.5%	1.5%	1.5%

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	77.1	76.8	76.8	76.8

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
622,654	622,654	622,654

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

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

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

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
No	No	No

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

***SCHOOL SERVICES
OF CALIFORNIA
REVENUE LIMIT
FORMS***

BERKELEY UNIFIED | FY 2012-13 Second Interim

3/05/2013

2012-13 FORM K-12

FORM FOR THE DETERMINATION OF THE 2012-13 SCHOOL DISTRICT
REVENUE LIMIT

Reference: Sections 42238, et seq. of the Education Code

Report whole numbers and a two-place decimal value where a decimal is required.

		2012-13 DID#						
A. Base Revenue Limit per ADA								
1a. 2011-12 Base Revenue Limit per ADA from 2011-12 Annual, DID# 025 (School District Revenue Limit--Calculation, Line A-1 plus DID 041, School District Revenue Limit--Calculation, Line A-3)	(A-1a)	<u>6,695.83</u> {025}						
1b. 2012-13 Equalization increase per ADA (School District Revenue Limit - Calculations) (Report zero unless funded)	(A-1b)	<u>0.00</u> {525}						
1c. COLA Increase per ADA: prior year statewide average base revenue limit per ADA by type of school district increased by the 3.24% funded COLA. The appropriate amount should be included:								
<table border="0"> <tr> <td>Elementary Districts:</td> <td style="text-align: right;">\$202.00</td> </tr> <tr> <td>High School Districts:</td> <td style="text-align: right;">\$243.00</td> </tr> <tr> <td>Unified Districts:</td> <td style="text-align: right;">\$212.00</td> </tr> </table>			Elementary Districts:	\$202.00	High School Districts:	\$243.00	Unified Districts:	\$212.00
Elementary Districts:	\$202.00							
High School Districts:	\$243.00							
Unified Districts:	\$212.00							
	(A-1c)	<u>212.00</u> {041}						
1d. 2012-13 Base Revenue Limit per ADA (Sum of Lines A-1a through A-1c) (School District Revenue Limit - Calculations, Line A-5)	(A-1d)	<u>6,907.83</u> {024}						
2. 2012-13 Revenue Limit ADA (Schedule B, Line D [School District ADA, Line C-1, DID# 033])	(A-2)	<u>8,964.00</u> {033}						
B. 2012-13 Total Revenue Limit								
1. Total Base Revenue Limit (Line A-1d times Line A-2; whole number)	(B-1)	<u>61,921,788</u> {269}						
2. Allowance for Necessary Small Elementary and High School(s) from Schedule(s) F-Elem/F-High, Line(s) H - Necessary Small Schools Allowance, Line D-3.	(B-2)	<u>0</u> {489}						
3. General Purpose Revenue Limit -- Total Base Revenue Limit plus Necessary Small School Allowance. (Line B-1 plus Line B-2)	(B-3)	<u>61,921,788</u> {213}						
4. Gain or loss from Interdistrict Attendance Agreements for any district that would otherwise have a reduction of 25% or more in P.L. 81-874 Funds, E.C. 46607(b). (School District Revenue Limit, Line B-4)	(B-4)	<u>0</u> {272}						
5. AB 851 Adjustments for Meals for Needy Pupils and Beginning Teacher Salary (AB 851 Worksheet, Line A-3)	(B-5)	<u>1,243,324</u>						
6. Special Adjustments (Capistrano Unified, Chino Unified, Alum Rock, Hot Springs School Districts and CART) (School District Revenue Limit, Line B-6 and B-10)	(B-6)	<u>0</u> {274}						
7. Miscellaneous Revenue Limit Adjustments Subject to Deficit (Report zero unless authorized by statute) (School District Revenue Limit, Line B-7)	(B-7)	<u>0</u> {276}						
8. All Charter District Revenue Limit Adjustment (School District Revenue Limit, Line B-8)	(B-8)	<u>0</u> {217}						
9. Class-Size Penalty Reduction, E.C. 41376 and 41378:								
a. ADA subject to K-8 class-size penalty from Form J-7 excess enrollment formulas.	(B-9a)	<u>0.00</u>						

b. 2012-13 Base Revenue Limit per ADA (from Line A-1d, DID# 024)		(B-9b)	<u>6,907.83</u>	
c. Class size penalty revenue limit reduction. Multiply Line B-9a by Line B-9b, and round to a whole number. (School District Revenue Limit, Line B-10)		(B-9c)	<u>0</u>	{173}
C. 1.	2012-13 Revenue Limit Subtotal subject to the Deficit (Sum of Lines B-3 through B-7 minus B-8 minus B-9c) (School District Revenue Limit, Line C-1)	(C-1)	<u>63,165,112</u>	{082}
2.	2012-13 Revenue Limit Proration Factor (i.e. 22.272% deficit)	(C-2)	<u>0.77728</u>	{281}
3.	Deficited 2012-13 Revenue Limit (Line C-1 times Line C-2) (School District Revenue Limit, Line C-3)	(C-3)	<u>49,096,978</u>	{284}
D. 1.	Unemployment Insurance Adjustment (E.C. 42241.7):			
a.	2012-13 unemployment insurance costs	(D-1a)	<u>1,123,009</u>	{012}
b.	1975-76 actual unemployment insurance costs (from 2011-12 Unemployment Insurance Revenue, Line A-2)	(D-1b)	<u>44,444</u>	{526}
c.	Revenue limit increase for unemployment insurance costs. Line D-1a minus Line D-1b. If negative, enter zero. (School District Revenue Limit, Line D-1)	(D-1c)	<u>1,078,565</u>	{060}
2.	Revenue limit decrease for failure to maintain statutory longer day and year instructional minute and day standards, E.C. 46200, 46201, and 46202. (School District Revenue Limit, Line D-2)	(D-2)	<u>0</u>	{287}
3.	PERS Reduction (Schedule H, Line G)	(D-3)	<u>229,337</u>	{195}
4.	PERS Adjustment for School Safety Personnel (only for districts with special contracts with PERS) Schedule HS. Report in () if negative.	(D-4)	<u>0</u>	{205}
5.	Other 2012-13 Revenue Limit Adjustment Exempt from Deficit (Report zero unless authorized by new legislation). Report in () if negative.	(D-5)	<u>0</u>	
E. 1.	2012-13 Total Revenue Limit. Lines C-3 plus D-1c plus D-2 minus D-3 plus D-4 plus D-5.	(E-1)	<u>49,946,206</u>	{088}
2.	Local Income Share of the Revenue Limit:			
a.	Local school district taxes reported on the Taxes Report by the County Auditor and County Superintendent of Schools, E.C. 42238(h) (School District Local Revenue, Line A-1)	(E-2a)	<u>28,157,944</u>	{587}
b.	Miscellaneous Funds: Fifty percent of the amount reported on the Taxes Report by the County Superintendent of Schools, E.C. 42238(h), 41603 and 41604. (School District Local Revenue, Line A-2)	(E-2b)	<u>0</u>	{588}
c.	Community Redevelopment Funds, E.C. 42238(h)(7) (School District Local Revenue, Line A-3)	(E-2c)	<u>52,816</u>	{589}
d.	Payments made to Charter School(s) in lieu of property taxes. (School District Local Revenue, Line B-5)	(E-2d)	<u>1,139,679</u>	{595}
e.	Total Local Income Share of the Revenue Limit. Line E-2a plus E-2b plus E-2c minus E-2d (School District Revenue Limit, Line E-2)	(E-2e)	<u>27,071,081</u>	{126}
3.	For unified districts only: Total General Purpose Block Grant for charter schools (Charter ADA times applicable rates by grade level).	(E-3)	<u>0</u>	{293}
4.	State Aid Portion of the Revenue Limit (First calculation). (Line E-1 minus E-2e minus E-3. If negative, enter zero.) (School District Revenue Limit, Line E-4)	(E-4)	<u>22,875,125</u>	{111}

5. Revenue Limit transfer to the County Superintendent of Schools for county-educated Special Day Class (SDC) ADA.

a. 2012-13 General Purpose Revenue Limit (Same as Line B-3)	(E-5a)	<u>61,921.788</u>	{213}
b. Revenue Limit per ADA (report to two decimals)			
(1) Total revenue limit ADA from Line A-2 of this form.	(E-5b1)	<u>8.964.00</u>	{033}
(2) Necessary Small School Allowance ADA from Schedule(s) F-Elem. Line D for all small elementary schools, and Schedule(s) F-High. Line D for all small high schools. (Necessary Small Schools Allowance, Line D-3)	(E-5b2)	<u>0.00</u>	
(3) Total Revenue Limit ADA. Sum of Lines E-5b1 and E-5b2.	(E-5b3)	<u>8.964.00</u>	{097}
(4) Revenue Limit per ADA. Divide Line E-5a by Line E-5b3.	(E-5b4)	<u>6.907.83</u>	{052}
c. Exclusion of Reform Add-On			
(1) Prior-years Reform Add-on per ADA (2012-13 School District Revenue Limit - Calculations, Line B-4)	(E-5c1)	<u>0.00</u>	{103}
(2) 2012-13 COLA increase/decrease	(E-5c2)	<u>1.0324</u>	
(3) 2012-13 Reform Add-on per ADA (Line E-5c1 times Line E-5c2; round to two decimal places) (School District Revenue Limit - Calculations, Line B-4)	(E-5c3)	<u>0.00</u>	{107}
d. 2012-13 Revenue Limit per ADA for County Special Education ADA			
(1) Line E-5b4 minus Line E-5c3	(E-5d1)	<u>6.907.83</u>	{115}
(2) Deficited Revenue Limit per ADA (Line E-5d1 times Line C-2; round to two decimal places)	(E-5d2)	<u>5.369.32</u>	{032}
e. 2012-13 county-educated SDC ADA (Schedule B, Line C-3b) (County Office Funds Transfer, Line A-4)	(E-5e)	<u>0.00</u>	{530}
f. 2012-13 Revenue Limit transferred to the County Superintendent of Schools for county-educated SDC ADA (Line E-5d2 times Line E-5e; round to a whole number) (County Office Funds Transfer, Line A-5)	(E-5f)	<u>0</u>	{452}

6. Revenue Limit transfer to the County Superintendent of Schools for county-educated Community School ADA, E.C. 1982:

a. 2012-13 Deficited Base Revenue Limit per ADA from Line A-1d of this form times Line C-2 (report to 2 decimals) (County Office Funds Transfer, Line D-1)	(E-6a)	<u>5.369.32</u>	{520}
b. County Day Community School ADA from Schedule B, Line C-3a. (County Office Funds Transfer, Line D-2)	(E-6b)	<u>0.00</u>	{028}
c. Revenue limit transferred to the County Superintendent of Schools for county educated Community School ADA (Line E-6a times Line E-6b; round to a whole number) (County Office Funds Transfer, Line D-3)	(E-6c)	<u>0</u>	{457}

7. County NPS and NPS/LCI Transfer

a. 2012-13 Deficited Revenue Limit per ADA for Special Education ADA (Line E-5d2, DID 032) (County Office Funds Transfer, Line A-1)	(E-7a)	<u>5.369.32</u>	{032}
b. County NPS and NPS/LCI ADA (Schedule B, Line C-3c) (County Office Funds Transfer, Lines B-3 and C-3)	(E-7b)	<u>0.00</u>	{532} + {536}

c. Amount transferred to County Office (Line E-7a times Line E-7b;
round to whole number) (County Office Funds Transfer, Lines
B-4 and C-4)

[[{454}
(E-7c) 0 + {503}]

8. State Aid Subtotal (Line E-4 minus Line E-5f minus Line E-6c minus Line E-7c)
(School District Revenue Limit, Line E-4)

**Caution: This calculation includes the addition of a negative amount from
Line E-5f, E-6c, and E-7c. Per CDE, a negative amount is no longer zeroed
out.**

(E-8) 22,875,125 {111}

F. Hourly Programs (Supplemental Instruction)

1. Grade K-12 Core Academic (Line A-8)

(F-1) 0

2. Grade 2-6 Low Star (Line E-8)

(F-2) 0

3. Grade 2-9 Retained/Recommended for Retention (Line D-8)

(F-3) 0

4. Grade 7-12 Remedial (Line C-8)

(F-4) 0

G. Apprentice Program Funding (Apprenticeship Funding Report, Line A-9)

(G) 0 {570}

H. Community Day School Additional School District Funding

1. For Mandatory Expelled Students

(H-1) 0 {578}

2. For Non-Mandatory Expelled Students (Community Day Additional Funding,
Line A-7)

(H-2) 0

I. Basic Aid Districts only: 70% of the revenue limit of transferring school districts of
residence multiplied by Court-ordered Voluntary Pupil Transfer ADA, and School
District of Choice Interdistrict Attendance ADA reported by Basic Aid Districts.

(I) 0

J.	Basic Aid Districts only: Per E.C. Section 47663, 70% of the base revenue limit of non-basic aid school district for ADA attending a charter school sponsored by a basic aid district. (Basic Aid Supplemental Funding, Line D-1)	(J)	<u>0</u>	{493}
K.	Adult Education Funding	(K)	<u>0</u>	
L.	ROC/P Funding	(L)	<u>0</u>	
M.	State Aid Portion of the 2012-13 Revenue Limit -- Final calculation (Line E-8 plus Line I plus Line J)	(M)	<u>22,875,125</u>	
N.	Revenue Limit Summary			
1.	State Aid Portion of Revenue Limit (Sum of Lines E-8, I and J; Resource 0000, Object 8011)	(N-1)	<u>22,875,125</u>	
2a.	Total Local Revenues (Lines E2a through E2c; Resource 0000, Object 8040-8089)	(N-2a)	<u>28,210,760</u>	
2b.	Less: Payment in lieu of taxes to charter school (Line E-2d; Resource 0000, Object 8096)	(N-2b)	<u>1,139,679</u>	
2c.	Net Local Revenue (Line N-2a minus Line N-2b; Resource 0000, Object 8011-8096)	(N-2c)	<u>27,071,081</u>	
3.	Supplemental Hourly Funding (Sum of Line F-1 through Line F-4; Resource 0000, Object 8590)	(N-3)	<u>0</u>	
4.	Apprentice Program Funding (Sum of Line G; Resource 0000, Object 8311)	(N-4)	<u>0</u>	
5.	Community Day School Funding (Non-mandatory) (Line H-2; Resource 0000, Object 8590)	(N-5)	<u>0</u>	
6.	Community Day School Additional Funding (Mandatory) (Sum of Line H-1, Resource 2430, Object 8311)	(N-6)	<u>0</u>	
7.	Adult Education Funding (Sum of Line K; Resource 0000, Object 8590)	(N-7)	<u>0</u>	
8.	ROC/P Funding (Sum of Line L; Resource 0000, Object 8590)	(N-8)	<u>0</u>	

NOTE: YOU SHOULD COMMUNICATE WITH YOUR INDEPENDENT AUDITOR REGARDING THE ACCOUNTING TREATMENT OF THE STATE'S DEFERRALS FROM ONE YEAR TO ANOTHER FOR CONSISTENCY WITH GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENTS (GASB) ACCOUNTING AND REPORTING REGULATIONS.

BERKELEY UNIFIED | FY 2012-13 Second Interim

3/05/2013

**2012-13 SCHEDULE B
SCHEDULE FOR THE DETERMINATION OF
2012-13 REGULAR REVENUE LIMIT ADA**

A. 2011-12 Regular ADA	2012-13 DID#
1. 2011-12 Regular ADA (2011-12 Schedule B, CDE's form School District ADA Report, Line A-13, DID# 058)	(A-1) <u>8,880.90</u> {059}
2. Net Shift in ADA to Charter Schools. (Report the 2011-12 P-2 ADA for students attending a district-sponsored charter in 2012-13 who attended a district school in 2011-12 minus the 2011-12 P-2 ADA for students attending a district school in 2012-13 who attended a district-sponsored charter school in 2011-12. If negative, report zero.)	(A-2) <u>71.00</u> {002/650}
3. 2011-12 P-2 ADA attributable to district resident pupils who attended a district charter school in 2011-12 that was operated as a district non-charter school in any year prior to 2011-12 and again as a district non-charter school in 2012-13.	(A-3) <u>0.00</u> {003}
4. ADA adjustment for audit findings (If loss, show as negative number.)	(A-4) <u>0.00</u> {004}
5. Gain or Loss in ADA in Line A-1 due to a 2012-13 Reorganization or Transfer of Territory [Show in () if negative]	(A-5) <u>0.00</u> {005}
6. Gain or Loss in ADA in Line A-1 due to the Change in Status of a Necessary Small School, Effective 2012-13 [Show in () if negative]	(A-6) <u>0.00</u> {006}
7. 2011-12 Regular ADA to be compared to the 2012-13 Regular ADA (Lines A-1 minus A-2 plus A-3 plus A-4 plus A-5 plus A-6)	(A-7) <u>8,809.90</u> {043}
8. 2012-13 Regular Revenue Limit ADA- 2012-13 Second Principal ADA. Report the sum of the following lines from the CDE Attendance Software Report (use P-2 ADA except where Annual ADA is shown)	
A-1 to A-5 K-12 ADA	
A-6 Continuation School ADA	
A-7 Opportunity Schools and Classes ADA	
A-8 Home and Hospital ADA	
A-9 Special Education - Master Plan ADA	
A-14 Special Education Extended Year ADA (Annual)	(A-8) <u>8,901.05</u> {027}
9. 2012-13 Necessary Small School (NSS) ADA--Elementary (Schedule(s) F-Elementary, Line C-1)	(A-9) <u>0.00</u> {073}
10. 2012-13 Necessary Small School ADA--High School (Schedule(s) F-High School, Line C-1)	(A-10) <u>0.00</u> {074}
11. Total NSS ADA Excluded (Line A-9 plus A-10)	(A-11) <u>0.00</u> {011}
12. 2012-13 Regular ADA to be compared with 2011-12 Regular ADA (Line A-8 minus A-11)	(A-12) <u>8,901.05</u> {058}
13. Line A-7 or A-12, whichever is <u>Greater</u>	(A-13) <u>8,901.05</u> {080}
B. 2012-13 Second Principal Charter School ADA (E.C. 47633)	
1. Prior year Resident ADA funded through the Revenue Limit (B-1a)	<u>0.00</u> {015}
1b. Charter School ADA funded through the Revenue Limit (only for all charter school district) plus any declining enrollment adjustment for an all-charter district - Resident(B-1b)	<u>0.00</u> {023}
1c. Greater of B-1a or B-1b	(B-1c) <u>0.00</u> {015}

1d. Charter School ADA funded through the Revenue Limit - Non Resident	(B-1d)	<u>0.00</u>	
2. For elementary and high school districts: ADA funded through Block Grant (E.C. 47612.5)	(B-2)	<u>0.00</u>	
3. For all unified districts: ADA funded through Block Grant			
a. Resident ADA (E.C. 47633)	(B-3a)	<u>0.00</u>	{018}
b. Nonresident ADA (E.C. 47633)	(B-3b)	<u>0.00</u>	{019}
c. Resident ADA (E.C. 47660)	(B-3c)	<u>0.00</u>	<u>0.00</u>
4. County Community School ADA funded through Block Grant [E.C. 1981(b)]	(B-4)	<u>0.00</u>	{020}
5. ADA Funded through the Block Grant [E.C. 47633] (Countywide Charter School) [E.C. 47605.6]	(B-5)	<u>0.00</u>	{651}
6. Total 2012-13 Charter School ADA (sum of Lines B-1 through B-5)	(B-6)	<u>0.00</u>	{023}
C. Other ADA			
1. Nonpublic school ADA--include LCI and extended year ADA (Annual)	(C-1)	<u>62.95</u>	
2. Community Day School ADA (Annual)	(C-2)	<u>0.00</u>	{008}
3. County Educated ADA			
a. P-2 County Community School ADA credited to the District	(C-3a)	<u>0.00</u>	{028}
b. P-2 Special Education ADA and Annual Extended Year ADA credited to the district	(C-3b)	<u>0.00</u>	
c. Annual NPS ADA credited to the district (include LCI and extended year NPS ADA)	(C-3c)	<u>0.00</u>	
4. Total Other ADA (Sum of Lines C-1 through C-3c)	(C-4)	<u>62.95</u>	{057}
D. 2012-13 Total Revenue Limit ADA (Sum of Lines A-13, B-1c, B-1d, B-3c, and C-4) Enter here and on 2012-13 Form K-12, Line A-2, DID# 033.	(D)	<u>8,964.00</u>	{033}
E. 2012-13 Total District Revenue Limit ADA and Charter School ADA (School District ADA, Line F-1) (Line D plus Line B-2 plus Line B-3a plus Line B-3b plus Line B-4 plus Line B-5)	(E)	<u>8,964.00</u>	{039}

* A unified district that was basic aid in the prior year must report the ADA for all district residents attending district-sponsored charter schools on Line B-3a and only nonresident ADA on Line B-3b. For such a district, the amount to report in Form K-12, Line E-3 is the total charter school general purpose block grant for the ADA reported on Line B-3a above.

2012-13 WORKSHEET FOR AB 851 ADJUSTMENTS

SCHEDULE FOR DETERMINATION OF REVENUE LIMIT ADJUSTMENT
FOR FISCAL YEAR 2012-13 FOR MEALS FOR NEEDY PUPILS AND BEGINNING TEACHER SALARY

2012-13

DID#

A. AB 851 Add-on to Revenue Limit

1. 2012-13 Amount per-ADA	(A-1)	<u>138.64</u>
2. 2012-13 P-2 ADA (Form K-12, Line A-2)	(A-2)	<u>8,968.00</u>
3. 2012-13 Total AB 851 funding amount (A-1 * A-2).	(A-3)	<u>1,243,324</u>

BERKELEY UNIFIED | FY 2012-13 Second Interim

3/05/2013

2012-13 SCHEDULE H

SCHEDULE FOR THE DETERMINATION OF THE
REVENUE LIMIT REDUCTION FOR PERS

Reference: Education Code Sections 14550, 42238.12 and 42238.23

		2012-13 DID#
A. Reported Total 2012-13 Salaries for Employees Covered by PERS (exclude salaries for employees of block grant charter schools and sworn peace officers)	(A) <u>25,050,613</u>	{183}
B. Exclusions to 2012-13 Salaries Reported in Line A		
1. Salaries for positions or portions of positions supported totally by Federal funds subject to supplanting restrictions, excluding child nutrition	(B-1) <u>947,272</u>	{184}
2. Salaries for positions supported by funds received to fund the costs of any court ordered desegregation program, if the order exists and is still in force (i.e. E.C. 54203(a))	(B-2) <u>0</u>	{185}
3. Salaries for positions supported, to the extent of employer contributions not exceeding \$25,000 by any single educational agency, from a revenue source determined on the basis of equity to be properly excludable from the provisions of this subdivision by the Superintendent of Public Instruction with the approval of the Director of Finance. Note: This amount cannot exceed \$218,972, equal to \$25,000 divided by 2012-13 PERS rate of 0.1142.	(B-3) <u>218,972</u>	{186}
4. Total Exclusions (Sum of Lines B-1, B-2, and B-3)	(B-4) <u>1,166,244</u>	{187}
C. Adjusted 2012-13 Salaries Subject to PERS (Line A minus Line B-4)	(C) <u>23,884,369</u>	{188}
D. PERS Reduction Based on 2012-13 Salaries		
1. Change in PERS Rate		
1981-82 PERS Rate	0.1302	
2012-13 PERS Rate	0.1142	
Change in PERS Rate	0.01603	(D-1) <u>0.01603</u> {191}
2. Computed PERS Reduction (Line C times Line D-1; round to whole number).	(D-2) <u>382,866</u>	{192}
E. PERS Reduction Buyout Factor (Report estimated fraction of PERS reduction that is "bought out" in 2012-13)	(E) <u>0.401</u>	{193}
F. Restoration Amount--Amount of the PERS Reduction "bought out" (Line D-2 times Line E)	(F) <u>153,529</u>	
G. 2012-13 PERS Reduction (Line D-2 minus Line F) Report here and on Form K-12, Line D-3.	(G) <u>229,337</u>	{195}

2012-13 GLOBAL VARIABLES: COLA & OTHERS

1. a. The 2012-13 statutory COLA is estimated to be: 3.24%
- b. The 2012-13 rate per hour for the apprentice adjustments: 5.04
2. The Deficit Proration Factor is estimated to be: 0.77728
3. The current estimate of the 2011-12 statewide average base revenue limits are:

Elementary Districts	\$6,247
High School Districts	\$7,504
Unified Districts	\$6,536
4. For Schedule H (PERS Reduction Schedule)
 - a. The 2012-13 employer rate is: 0.11417
 - b. The estimated PERS Reduction Buyout Factor, now equal to the fraction of the PERS Reduction that is bought out, is: 0.40100000
5. For Schedule Z (Community Day School Adjustment)
 - a. The 2012-13 funding rates are:
 - (1) Cap Funding rate (equal to combined rate for 5th hour plus 6th hour ADA): \$5,485.50