

Sausalito Marin City School District
Office of the Superintendent

Date: March 14, 2013
To: Board of Trustees
From: Valerie Pitts, Superintendent and Paula Rigney, Business Manager
Re: Action: District Second Interim Report

Background

Since the First Interim Report was presented in December, the Governor has announced his 2013-14 proposed State Budget. Reports of the subsequent legislative discussions and interpretations of his proposal have been coming to districts in a steady stream.

State law requires the District to make periodic budget certifications at two interim points during the fiscal year. The First Interim Report covers the period from July 1 to October 31 of each year and the Second Interim Report covers the period from July 1 to January 31 of each year. The most significant requirement is that the Board must certify that it can meet its financial obligations for the current and next two years. There are other certifications included in the documentation that must be submitted to the Marin County Office of Education.

The 2012-13 Second Interim Report is important because it is a formal benchmark for two-thirds of the year, and the revenue and expenditure trends contained in the report usually continue for the remainder of the year. Second Interim Report is also the foundation for 2013-14 budget development. Using this report as a starting point, we include many of the assumptions for the next two-three years as recommended by our various fiscal experts and advisors.

Analysis

The Report as presented indicates that the District will be able to meet its financial obligation for the current and next two fiscal years. Our Second Interim Report reflects deficit budgeting in the two subsequent years, a practice that has been continued due to unanticipated expenditures during the fiscal year and larger than anticipated ending balances from prior years. Staff continues to monitor budget actual and budget assumptions to narrow the gap of projected expenses over revenues in an effort to eliminate the practice of deficit budgeting.

General Fund Revenues

Minor changes in general fund revenue from First to Second Interim includes adjustments based on State and/or Federal re-certifications, charter in-lieu amount and property tax actuals.

General Fund Expenditures

Changes in projected expenditures from the First to Second Interim Report include updated salary and benefit projections for all staff based on revised step and column adjustments, actual “hire in” costs for new positions.

Changes to non-salary expenditures include some prior year carryover budgeted in restricted and/or designated areas. Other expenditures in the non-salary areas include additional costs for increased Special Education expenses as a result of IEP placements, additional costs of materials and supplies and minimal increase for services and contracts as part of the District’s continued reevaluation of program needs (e.g. Special Education, Technology).

Other Funds – Changes to First Interim Assumptions

Fund 13 (Cafeteria) – There have been no changes in estimated costs since First Interim.

Fund 14 (Deferred Maintenance) – There have been no changes in estimated costs since First Interim.

Fund 40 (Capital Outlay Projects) – There have been minor changes in estimated costs since First Interim due to the passage of the COP for the MLK K-8 project.

Interest in most of these funds has been reduced from First Interim based on first and second quarter receipts.

Multi-Year Projections (MYP)

Budget assumptions revised for the Second Interim Report follow the SAC MYP in the Board Packet (see attached)

NOTE *:

The Local Control Funding Formula is currently part of the Governor’s budget proposal. It is under discussion but is currently being reviewed by legislators/committees at the state level. The LCFF is proposed to be part of the 2013-2014 state budget. If LCFF in its current form is implemented, the financial implication of state funding would be flat for categorical funds from the 2012-2013 funding allocations. There are groups like the (LAO) who feel that Basic Aide/Community Funded school district’s should not be held harmless and that categorical funding should be reduced such districts. This would be a loss of approximately \$68,669 or \$548,669 (variance is between TIIG funding) for Sausalito Marin City School District. There are many questions and unknowns of the Governor’s budget proposal. It is important to remember that historically the Governor’s budget proposal has never been implemented in its original form. At

this time the districts begin the 2013-2014 budget development process based on what is known and prepare for multiple scenarios.

Federal Impact Aide funding has been cut by the Federal Government by 8.2%, though the areas of the cuts and distribution of the cuts has not been determined.

Financial Impact

Minor costs of report preparation. No other direct costs of this action.

Legal Consideration

Board approval of one of three certification options (see Certification page of Report) is required by law.

Recommendation

It is recommended that the Board approve a Positive Certification that the District can meet it's financial obligations for the current fiscal year and subsequent two fiscal years.

Backup Attached: Yes X No

SAUSALITO MARIN CITY SCHOOL DISTRICT
2012-2013 Second Interim ~ General Fund

KEY BUDGET ASSUMPTIONS

The revised budget assumptions are based on the most recent information since the Governor's Budget Proposal. The updates and common message points used in this Budget Update come from School Services of California, Legislative Analyst's Office, Department of Finance and the Marin County Office of Education.

REVENUES: 2012-2013 = \$ 5,737,278

1. Revenue Limit Sources/Property Taxes = \$ 3,290,342 (this number reflects the revenues after WCA in lieu)

- Property taxes growth of 1.8% growth from 2011-2012 based on the J-29 (P1) estimates from the County of Marin.
- Revenue limit deficit factor of 22.272% for 2012-2013, 2013-2014 and 2014-2015.
- Declining enrollment based on CBEDS (20%). ADA estimates at 94% of enrollment per trend analysis.

2. Federal Revenue = \$294,338

- Carryover budgeted and no increases for COLA or growth budgeted.
- No ARRA-IDEA, ARRA-SFSF or Federal Jobs monies budgeted as these were one-time only.
- Title I, Title II, Title III monies budgeted reflecting decreases and increases per the recertification of funds.
- Federal budget cut of 8.2%.

3. State Revenue = \$ 866,293

- COLA of 0% applied to all categorical programs.
- Projected Basic Aid "Fair Share" reduction to categorical programs at approximately \$913.24 per student, lesser of 9.57% P2 Revenue Limit calculation before deficit or excess property tax (\$109,589).
- All categorical program balances available under prior year Tier 2 and 3 Sweep and/or Flexibility options remain shifted to unrestricted general fund. Slight increase in EIA categorical funding due to the recertification of the consolidated application.
- Home to School Transportation funding included at 2011-2012 funding level (\$455 total revenue).

4. Local Revenues = \$1,113,978

- Special Education AB 602 revenue – (transfer from SELPA-Special Education Local Plan Area) revised to reflect 0% COLA, budgeted flat.
- Rent increase on leased properties based on minimum set forth in current lease agreements.
- Slight increase in local revenues for shared services with Bolinas-Stinson Union School District.
- Marin Community Foundation VAPA grant, Pre-K to 3 grant and Transforming School Grant (TSG) reduced from prior year allocation (2011-2012). Reduction in the three Marin Community Foundation grants by 20% for 2012 - 2013 and an ongoing reduction of 20% per year thru 2014-2015 (until the grants are phased out).

EXPENDITURES: 2012-2013 = \$ 6,084,259

1. Salaries & Benefits = \$3,268,317

- Certificated salaries include the following staffing by formula:
 - ✓ 15 FTE Certificated
 - ✓ 3 FTE Administration (District)
- Classified salaries include the following staffing by formula:

- ✓ 13.23 FTE Classified support staff including maintenance, custodial, clerical, campus support, paraprofessionals
 - ✓ 2.0 FTE Confidential (district office)
 - ✓ 2.0 FTE Classified Management
 - Statutory benefits (employer costs):
 - ✓ STRS rate 8.25%
 - ✓ Social Security rate 6.2%
 - ✓ Medicare rate 1.45%
 - ✓ SUI rate 1.61 % per EDD
 - ✓ PERS rate 11.4 per CDE
 - ✓ Worker's Compensation rate 2.215%
 - Certificated Total = 13.525%
 - Classified Total = 22.875%
2. *Books/Supplies* = \$ 279,926
- Book/Supplies (\$131,526 were one-time expenses funded by grants)
3. *Services/Operating Expenditures* = \$ 1,738,511
- Marin County Office of Education support/contracts (Psychologist, Nurse, Superintendent, Aries, CalPads, Technology, QSS, Payroll, Accounts Payable, Special Ed Director)
 - Operational Expenditures for all sites; utilities, gas, sewer, trash, internet, communications, etc.
 - Increase in Special Education expenditures: Non-Public School placements, non-public school agencies (speech, OT, PT, etc.)
 - Funds allocated toward professional development for staff: International Baccalaureate program, curriculum/staff development, Summer Arts Institute, National Equity Project, Restorative Justice, etc.
4. *Capital Outlay, Other Out-go and Other Financing Sources/Uses* = \$ 797,505
- Deferred Maintenance contribution of \$100,000 (2012-2013 one-time contribution) to address ongoing major repair needs district wide.
 - Contribution toward the Cafeteria fund
 - District wide repairs
 - Debt payments on COP's, Bonds, financing, etc.
 - Supplemental to WCA
5. *Reserves* = \$603,426
- Designated for Economic Uncertainties remains at 5% (state requirement/law) of adopted budget operating expenditures (\$304,213).
 - Maintained Board Designated reserve for Economic Uncertainties per Board Policy of 5% (\$304,213).

2013-2014 to 2014-2015 General Fund ~ MYP Factors

REVENUES

1. Property taxes estimated with a 1.5% growth from prior year for both 2013-2014 and 2014-2015.
2. Revenue limit deficit factor of 22.272% for 2013-2014 and 24.272% for 2014-2015.
3. Federal Revenue budgeted with a 8.2% decrease from 2012-2013 for both 2013-2014 and 2014-2015 per the current Federal budget cut approved by Washington D.C. at the beginning of March .
4. State Categorical program Revenues budgeted with 0% COLA per SSC dartboard. Includes flexibility options for ongoing Tier 3 programs and estimate of ongoing "Fair Share" reduction for Basic Aid districts (9.57% 2012-2013 & 8.92% 2013- 2014 & 2014-2015).
5. Marin Community Foundation grants for 2012-2013 to 2014-2015 with 20% reductions annually in grant amounts (reduction for 2012-2013; \$259,789 & 2013-2014; \$136,151 & 2014-2015; \$95,713).

EXPENDITURES

1. *Salaries & Benefits*

- 2013-2014 Staffing
Certificated salaries include the following staffing by formula:
 - ✓ 12.2 FTE Certificated (2.8 FTE reduction due to declining enrollment)
 - ✓ 2.0 FTE Administration (1 FTE reductions due to declining enrollment)
 - Projected step and column adjustments included in salary projections.
 - Benefits updated to include effects of step and column increases.
- Classified salaries include the following staffing by formula:
 - ✓ 9.33 FTE Classified support staff including maintenance, custodial, clerical, campus support, paraprofessionals (3.9 FTE reduction due to decrease in enrollment)
 - ✓ 1.0 FTE Confidential (district office; Reduction include 1 FTE)
 - ✓ 2.0 FTE Classified Management
 - Projected step and column adjustments included in salary projections.
 - Benefits updated to include effects of step and column increases.
- 2014-2015 Staffing
 - ✓ Certificated staffing (dependent on student enrollment and program)
 - ✓ Classified staffing (dependent on student enrollment)
 - Projected step and column adjustments included in salary projections.
 - Benefits updated to include effects of step and column increases.

2. *Non-Salary accounts*

Unrestricted/Restricted:

- Decrease in books and supplies of \$20,000 from 2012-2013 to 2013-2014 and of \$ 20,000 from 2013-2014 to 2014-2015 (need for budget reduction).
- Decrease in services and other operating expenditures of \$320,210 from 2012-2013 to 2013-2014 and of \$ 207,473 from 2013-2014 to 2014-2015 (one-time expenses, reduction in grant expenditures that are being reduced, elimination of services no longer needed and redirection of contracted services to direct-hire expenditures).
- Decrease in other outgo expenditures of \$95,000 from 2012-2013 to 2013-2014 and of \$117,000 from 2013-2014 to 2014-2015 in supplemental funding (need for budget reductions and LCFF in-lieu changes).
- Decrease in Deferred Maintaining contribution of \$ 67,000 from 2013-2014 to 2014-2015 (need for budget reductions)
- Increase in other financing uses of \$250,000 from 2012-2013 to 2013-2014 (on-going) for the COP payment.

3. *Total Expenditure Reductions*

- a. 2012-2013 to 2013-2014 = \$ 596,052 (after the addition of the COP payment)
- b. 2013-2014 to 2014-2015 = \$ 402,570 (after the addition of the COP payment)

RESERVES

1. Maintained Board Designated reserve for Economic Uncertainties of 10% per State & Board Policy.

NOTE: The Local Control Funding Formula (LCFF) is currently being reviewed and is expected to be part of the 2013 - 2014 Governor's budget proposal. If LCFF in its current proposed budget language is implemented, there would be no financial implication to the District's categorical funds ("hold harmless rule") but there could be district financial implications depending to how the charter school in-lieu funds are calculated (figure range from \$95K-350K).

SAUSALITO MARIN CITY SCHOOL DISTRICT

2012-2013 Second Interim

Multi Year Projections (MYP)

Board Meeting: 03/14/2013

Ref	Description	Account Codes	% Change	2012/13 Projected Budget		2013/14 Projected Budget		% Change	2014/15 Projected Budget	
				Unrestricted BASIC AID	Restricted	Unrestricted BASIC AID	Restricted		Unrestricted BASIC AID	Restricted
1	A. REVENUES & OTHER FINANCING SOURCES									
2	1. Revenue Limit Sources: Revenue Property Tax after WCA Rev. Limit Deduction	8010-8692	1.0% property tax growth from 2011; 12	3,260,520	20,422	3,662,802	20,422	1.5% property tax growth	2,916,156	20,422
3	a. Basic Revenue Limit per ADA (From RLL line 4)			6,941.95	6,941.95	6,941.95	6,941.95	ADA 0% Growth	6,941.95	6,941.95
4	b. Revenue Limit ADA (From RLL line 5b)			132.75	132.75	119.28	119.28		119.59	119.59
5	c. Total Basic Revenue Limit (Line 4a x 4b)			921,544	921,544	830,188	830,188		830,188	830,188
6	d. Other Revenue Limit (From RLL lines 6-14)			-	-	-	-		-	-
7	e. Subtotal Revenue Limit sources			921,544	921,544	830,188	830,188		830,188	830,188
8	f. Local Deficit Factor	8591		0.77728	0.77728	0.77728	0.77728		0.77728	0.77728
9	1. Local Revenue Limit Sources			716,288	716,288	645,268	645,268		645,268	645,268
10	a. Local Revenue Limit (From RLL line 10a)	8691 & 8697		716,288	716,288	645,268	645,268		645,268	645,268
11	b. Other Revenue Limit (From RLL line 10b)	8015		172,327	172,327	172,327	172,327		172,327	172,327
12	c. Federal Revenue	8100-8299		-	-	-	-		-	-
13	d. Federal Revenue			279,338	279,338	279,338	279,338		279,338	279,338
14	e. Other State Revenue	8300-8599		548,689	548,689	548,689	548,689		548,689	548,689
15	f. State Revenue	8434		317,624	317,624	317,624	317,624		317,624	317,624
16	g. Other Local Revenue: State Appropriations	8600-8799		832,331	832,331	832,331	832,331		832,331	832,331
17	h. Other Local Revenue: State Appropriations	8810-8999		1,113,978	1,113,978	1,113,978	1,113,978		1,113,978	1,113,978
18	i. Other Local Revenue: State Appropriations			1,152,383	1,152,383	1,152,383	1,152,383		1,152,383	1,152,383
19	j. Other Local Revenue: State Appropriations			-	-	-	-		-	-
20	k. Other Local Revenue: State Appropriations			-	-	-	-		-	-
21	l. Other Local Revenue: State Appropriations			-	-	-	-		-	-
22	m. Other Local Revenue: State Appropriations			-	-	-	-		-	-
23	n. Other Local Revenue: State Appropriations			-	-	-	-		-	-
24	o. Other Local Revenue: State Appropriations			-	-	-	-		-	-
25	p. Other Local Revenue: State Appropriations			-	-	-	-		-	-
26	q. Other Local Revenue: State Appropriations			-	-	-	-		-	-
27	r. Other Local Revenue: State Appropriations			-	-	-	-		-	-
28	s. Other Local Revenue: State Appropriations			-	-	-	-		-	-
29	t. Other Local Revenue: State Appropriations			-	-	-	-		-	-
30	u. Other Local Revenue: State Appropriations			-	-	-	-		-	-
31	v. Other Local Revenue: State Appropriations			-	-	-	-		-	-
32	w. Other Local Revenue: State Appropriations			-	-	-	-		-	-
33	x. Other Local Revenue: State Appropriations			-	-	-	-		-	-
34	y. Other Local Revenue: State Appropriations			-	-	-	-		-	-
35	z. Other Local Revenue: State Appropriations			-	-	-	-		-	-
36	aa. Other Local Revenue: State Appropriations			-	-	-	-		-	-
37	ab. Other Local Revenue: State Appropriations			-	-	-	-		-	-
38	ac. Other Local Revenue: State Appropriations			-	-	-	-		-	-
39	ad. Other Local Revenue: State Appropriations			-	-	-	-		-	-
40	ae. Other Local Revenue: State Appropriations			-	-	-	-		-	-
41	af. Other Local Revenue: State Appropriations			-	-	-	-		-	-
42	ag. Other Local Revenue: State Appropriations			-	-	-	-		-	-
43	ah. Other Local Revenue: State Appropriations			-	-	-	-		-	-
44	ai. Other Local Revenue: State Appropriations			-	-	-	-		-	-
45	aj. Other Local Revenue: State Appropriations			-	-	-	-		-	-
46	ak. Other Local Revenue: State Appropriations			-	-	-	-		-	-
47	al. Other Local Revenue: State Appropriations			-	-	-	-		-	-
48	am. Other Local Revenue: State Appropriations			-	-	-	-		-	-
49	an. Other Local Revenue: State Appropriations			-	-	-	-		-	-
50	ao. Other Local Revenue: State Appropriations			-	-	-	-		-	-
51	ap. Other Local Revenue: State Appropriations			-	-	-	-		-	-
52	aq. Other Local Revenue: State Appropriations			-	-	-	-		-	-
53	ar. Other Local Revenue: State Appropriations			-	-	-	-		-	-
54	as. Other Local Revenue: State Appropriations			-	-	-	-		-	-
55	at. Other Local Revenue: State Appropriations			-	-	-	-		-	-
56	au. Other Local Revenue: State Appropriations			-	-	-	-		-	-
57	av. Other Local Revenue: State Appropriations			-	-	-	-		-	-
58	aw. Other Local Revenue: State Appropriations			-	-	-	-		-	-
59	ax. Other Local Revenue: State Appropriations			-	-	-	-		-	-
60	ay. Other Local Revenue: State Appropriations			-	-	-	-		-	-
61	az. Other Local Revenue: State Appropriations			-	-	-	-		-	-
62	ba. Other Local Revenue: State Appropriations			-	-	-	-		-	-
63	bb. Other Local Revenue: State Appropriations			-	-	-	-		-	-
64	bc. Other Local Revenue: State Appropriations			-	-	-	-		-	-
65	bd. Other Local Revenue: State Appropriations			-	-	-	-		-	-
66	be. Other Local Revenue: State Appropriations			-	-	-	-		-	-
67	bf. Other Local Revenue: State Appropriations			-	-	-	-		-	-
68	bg. Other Local Revenue: State Appropriations			-	-	-	-		-	-
69	bh. Other Local Revenue: State Appropriations			-	-	-	-		-	-
70	bi. Other Local Revenue: State Appropriations			-	-	-	-		-	-
71	bj. Other Local Revenue: State Appropriations			-	-	-	-		-	-
72	bk. Other Local Revenue: State Appropriations			-	-	-	-		-	-
73	bl. Other Local Revenue: State Appropriations			-	-	-	-		-	-
74	bm. Other Local Revenue: State Appropriations			-	-	-	-		-	-
75	bn. Other Local Revenue: State Appropriations			-	-	-	-		-	-
76	bo. Other Local Revenue: State Appropriations			-	-	-	-		-	-
77	bp. Other Local Revenue: State Appropriations			-	-	-	-		-	-
78	bq. Other Local Revenue: State Appropriations			-	-	-	-		-	-
79	br. Other Local Revenue: State Appropriations			-	-	-	-		-	-
80	bs. Other Local Revenue: State Appropriations			-	-	-	-		-	-
81	bt. Other Local Revenue: State Appropriations			-	-	-	-		-	-
82	bu. Other Local Revenue: State Appropriations			-	-	-	-		-	-
83	bv. Other Local Revenue: State Appropriations			-	-	-	-		-	-
84	bw. Other Local Revenue: State Appropriations			-	-	-	-		-	-
85	bx. Other Local Revenue: State Appropriations			-	-	-	-		-	-
86	by. Other Local Revenue: State Appropriations			-	-	-	-		-	-
87	bz. Other Local Revenue: State Appropriations			-	-	-	-		-	-
88	ca. Other Local Revenue: State Appropriations			-	-	-	-		-	-
89	cb. Other Local Revenue: State Appropriations			-	-	-	-		-	-
90	cc. Other Local Revenue: State Appropriations			-	-	-	-		-	-
91	cd. Other Local Revenue: State Appropriations			-	-	-	-		-	-
92	ce. Other Local Revenue: State Appropriations			-	-	-	-		-	-
93	cf. Other Local Revenue: State Appropriations			-	-	-	-		-	-
94	cg. Other Local Revenue: State Appropriations			-	-	-	-		-	-
95	ch. Other Local Revenue: State Appropriations			-	-	-	-		-	-
96	ci. Other Local Revenue: State Appropriations			-	-	-	-		-	-
97	cj. Other Local Revenue: State Appropriations			-	-	-	-		-	-
98	ck. Other Local Revenue: State Appropriations			-	-	-	-		-	-
99	cl. Other Local Revenue: State Appropriations			-	-	-	-		-	-
100	cm. Other Local Revenue: State Appropriations			-	-	-	-		-	-
101	cn. Other Local Revenue: State Appropriations			-	-	-	-		-	-
102	co. Other Local Revenue: State Appropriations			-	-	-	-		-	-
103	cp. Other Local Revenue: State Appropriations			-	-	-	-		-	-
104	cq. Other Local Revenue: State Appropriations			-	-	-	-		-	-
105	cr. Other Local Revenue: State Appropriations			-	-	-	-		-	-
106	cs. Other Local Revenue: State Appropriations			-	-	-	-		-	-
107	ct. Other Local Revenue: State Appropriations			-	-	-	-		-	-
108	cu. Other Local Revenue: State Appropriations			-	-	-	-		-	-
109	cv. Other Local Revenue: State Appropriations			-	-	-	-		-	-
110	cw. Other Local Revenue: State Appropriations			-	-	-	-		-	-
111	cx. Other Local Revenue: State Appropriations			-	-	-	-		-	-
112	cy. Other Local Revenue: State Appropriations			-	-	-	-		-	-
113	cz. Other Local Revenue: State Appropriations			-	-	-	-		-	-
114	da. Other Local Revenue: State Appropriations			-	-	-	-		-	-
115	db. Other Local Revenue: State Appropriations			-	-	-	-		-	-
116	dc. Other Local Revenue: State Appropriations			-	-	-	-		-	-
117	dd. Other Local Revenue: State Appropriations			-	-	-	-		-	-
118	de. Other Local Revenue: State Appropriations			-	-	-	-		-	-
119	df. Other Local Revenue: State Appropriations			-	-	-	-		-	-
120	dg. Other Local Revenue: State Appropriations			-	-	-	-		-	-
121	dh. Other Local Revenue: State Appropriations			-	-	-	-		-	-
122	di. Other Local Revenue: State Appropriations			-	-	-	-		-	-
123	dj. Other Local Revenue: State Appropriations			-	-	-	-		-	-
124	dk. Other Local Revenue: State Appropriations			-	-	-	-		-	-
125	dl. Other Local Revenue: State Appropriations			-	-	-	-		-	-
126	dm. Other Local Revenue: State Appropriations			-	-	-	-		-	-
127	dn. Other Local Revenue: State Appropriations			-	-	-	-		-	-
128	do. Other Local Revenue: State Appropriations			-	-	-	-		-	-
129	dp. Other Local Revenue: State Appropriations			-	-	-	-		-	-
130	dq. Other Local Revenue: State Appropriations			-	-	-	-		-	-
131	dr. Other Local Revenue: State Appropriations			-	-	-	-		-	-
132	ds. Other Local Revenue: State Appropriations			-	-	-	-		-	-
133	dt. Other Local Revenue: State Appropriations			-	-	-	-		-	-
134	du. Other Local Revenue: State Appropriations			-	-	-	-		-	-
135	dv. Other Local Revenue: State Appropriations			-	-	-	-		-	-
136	dw. Other Local Revenue: State Appropriations			-	-	-	-		-	-
137	dx. Other Local Revenue: State Appropriations			-	-	-	-		-	-
138	dy. Other Local Revenue: State Appropriations			-	-	-	-		-	-
139	dz. Other Local Revenue: State Appropriations			-	-	-	-		-	-
140	ea. Other Local Revenue: State Appropriations			-	-	-	-		-	-
141	eb. Other Local Revenue: State Appropriations			-	-	-	-		-	-
142	ec. Other Local Revenue: State Appropriations			-	-	-	-		-	-
143	ed. Other Local Revenue: State Appropriations			-	-	-	-		-	-
144	ee. Other Local Revenue: State Appropriations			-	-	-	-		-	-
145	ef. Other Local Revenue: State Appropriations			-	-	-	-		-	-
146	eg. Other Local Revenue: State Appropriations			-	-	-	-		-	-
147	eh. Other Local Revenue: State Appropriations			-	-	-	-		-	-
148	ei. Other Local Revenue: State Appropriations			-	-	-	-		-	-
149	ej. Other Local Revenue: State Appropriations			-	-	-	-		-	-
150	ek. Other Local Revenue: State Appropriations			-	-	-	-		-	-
151	el. Other Local Revenue: State Appropriations			-	-	-	-		-	-
152	em. Other Local Revenue: State Appropriations			-	-	-	-		-	-
153	en. Other Local Revenue: State Appropriations			-	-	-	-		-	-
154	eo. Other Local Revenue: State Appropriations			-	-	-	-		-	-
155	ep. Other Local Revenue: State Appropriations			-	-	-	-		-	-
156	eq. Other Local Revenue: State Appropriations			-	-	-	-		-	-
157	er. Other Local Revenue: State Appropriations			-	-	-	-		-	-
158	es. Other Local Revenue: State Appropriations			-	-	-	-		-	-
159	et. Other Local Revenue: State Appropriations			-	-	-	-		-	-
160	eu. Other Local Revenue: State Appropriations			-	-	-	-		-	-
161	ev. Other Local Revenue: State Appropriations			-	-	-	-		-	-
162	ew. Other Local Revenue: State Appropriations			-	-	-	-		-	-

Marin County Office of Education
Common Message Guidance for Marin County School Districts
2012-13 Second Interim Budget
February 12, 2013

Background

Governor Brown introduced his Proposed 2013-14 State Budget on January 10, 2013. The introduction of the proposed budget begins the legislative process. Many changes will take place over the next several months before the 2013-14 State Budget is enacted.

Under the Governor's budget, the K-14 education (Proposition 98) spending level is \$56.2 billion, an increase of about \$2.7 billion in additional spending authority over current year levels.

In addition to the \$2.7 billion of growth funding for K-14 schools, the Governor has available another \$2.2 billion of one-time revenue used in the current year for inter-year deferral buy-down to reallocate in 2013-14. The Governor uses these new resources in K-12 education as listed below.

K-12 Budget Adjustments Highlights

- **K-12 Deferrals** – An increase of approximately \$1.8 billion in Proposition 98 General Funds to reduce inter-year budgetary deferrals. Combined with the \$2.2 billion provided in 2012-13 to retire inter-year deferrals, the total outstanding deferral debt for K-12 will be reduced to \$5.6 billion at the end of the 2013-14 fiscal year, and all remaining deferrals will be paid off by the end of the 2016-17 fiscal year.
- **New School District Funding Formula** – Additional growth of approximately \$1.6 billion in Proposition 98 General Funds for school districts and charter schools.
- **New County Office of Education Funding Formula** – An increase of \$28.2 million in Proposition 98 General Funds to support first-year implementation of a new funding formula for county offices of education in 2013-14.
- **Energy Efficiency Investments** – An increase of \$400.5 million in Proposition 98 General Funds to support energy efficiency projects in schools associated with Proposition 39.

- **K-12 Mandates Funding** – An increase of \$100 million to the K-12 portion of the mandates block grant to support costs associated with the Graduation Requirements and Behavioral Intervention Plan mandates.
- **Cost-of-Living Adjustment Increases** – \$62.8 million to support a 1.65% cost-of-living adjustment for a select group of categorical programs that will remain outside the new student funding formula. Cost-of-living adjustments for school district and county office of education revenue limits will be provided in the form of new funding allocated for implementation of the new funding formulas.

The Local Control Funding Formula

While not yet law, it is clear that implementation of the Local Control Funding Formula (LCFF) is the Governor's highest priority. It is critical for districts to prepare for the possible impact of this new funding formula beginning with 2013-14. This is especially important in light of the fact that most school districts will receive additional funding for the first time since 2007-08.

The LCFF trailer bill was released on February 1, 2013, and provides a comprehensive rework of the Education Code sections related to school funding. More than 250 current sections of the Education Code are repealed, including all revenue limit sections, along with 42 categorical programs and reporting requirements.

Although similarly constructed to last year's weighted student formula, the LCFF reflects input from stakeholder groups and the Legislature. This formula establishes a base with supplemental and concentration add-ons for English language learners, free and reduced-price meal eligible students and foster youth students. Different from last year's proposal is the promise of a hold-harmless funding provision. Nevertheless, the transition from the existing funding system into a new and locally controlled funding formula while holding some schools districts at their current funding levels will be complex. Because of this, the fiscal impact of the transition to the LCFF will be unique to each district.

Major Components of the LCFF

The Administration anticipates that every district and charter school will have transitioned from its current funding level to its new funding target by 2020-21. Funding for this transition will come from year-to-year increases in K-12's Proposition 98 guarantee.

- **Hold Harmless** – Under a revised hold harmless provision, no district, charter school or county office will receive less total state revenue than it received in 2012-13. Accordingly, every district and county office will begin with its 2012-13 total funding (combined revenue limit and specific categorical funding).

- **Restoration of Base Revenue** – The Governor honors a previous commitment to fund, over time, all existing K-12 revenue limit deficits. Revenue growth funding will be used to restore average district, charter school and county office base grants to the statewide average of 2012-13 undeficit revenue limits.
- **District Funding Targets** – The LCFF establishes a unique funding target for every district, beginning with base grants that are derived from the average 2012-13 undeficit revenue limited, adjusted for COLA and then augmented by a variety of other factors.

Local Control Funding Formula Elements

- The LCFF is built on base grade span grants to be increased for COLA annually. The starting point for 2013-14 is as follows:
 - K-3.... \$6,342
 - 4-6.....\$6,437
 - 7-8.....\$6,628
 - 9-12....\$7,680

The base is then increased for a K-3 grade span add-on of 11.23% of the K-3 base grant.

- Until fully implemented, and as a condition of receipt, districts shall make progress toward maintaining an average class size of 24:1, unless a locally bargained alternative ratio is agreed on. The class size requirement is not subject to waiver by the State Board of Education

The base is also increased for a 9-12 grade span add-on of 2.8% of the 9-12 base grant.

The base grant is also increased by a supplemental grant and a concentration grant determined by the district or charter school's unduplicated count of pupils eligible for free and reduced price meals, classified as an English Learner (5-year eligibility cap), or classified as a foster youth. This data will be reported through CALPADS and is subject to annual review and verification by the COE.

- The supplemental grant is equal to the grade span base grant multiplied by 35%, multiplied by the district or charter school's prior year percentage of unduplicated pupils to the district's total enrollment.

- The concentration grant is equal to the grade span base grant multiplied by 35%, multiplied by the percentage of the district's or charter school's prior year unduplicated pupils in excess of 50% of the district's total enrollment.

Districts will continue to be funded on the greater of current or prior year ADA. Charter schools will continue to be funded on current year ADA. The language in the Trailer Bill does not specify how growth or decline will be achieved through the LCFF at this time.

Finally, the district or charter school's LCFF target is then increased by the amount of funding the district received from funds allocated for the Targeted Instructional Improvement Block Grant and the Home to School Transportation program in the 2012-13 fiscal year. These amounts are fixed at the 2012-13 amounts for all future years' calculations.

2012-13 Funding Used as a Base – The Governor proposes to move every district and county office, on a pro-rata basis each year, from its current total funding level, or starting point, to its eventual LCFF funding target. Consequently, LEAs with low starting points and high funding targets will receive larger increases every year than LEAs with high starting points and low funding targets.

The calculation of state aid for LCFF is then measured against prior year state funding to determine if there is a gap between actual funding and the target. The SSPI will calculate the district's or charter school's gap in funding as a proportionate share of all districts' and charters' gap funding statewide. If the district collects more in property taxes than the total of the LCFF formula there is no "gap" or need for state funding; however, no district shall receive less in state funding in 2013-14 or future years than it did in 2012-13, including categorical funding. ADA-generated state aid will be adjusted for growth or decline each year. The language in the Trailer Bill does not specify how growth or decline will be achieved through the LCFF at this time.

Use of LCFF Funds

Local Control Accountability Plans (Beginning in 2014-15)

While the premise of the LCFF is to allow maximum flexibility in allocating resources to meet local needs, school districts and charter schools will be held accountable for academic and fiscal outcomes that integrate accountability with the local school district budget process. The new system moves away from expenditure requirements and other input-based measures.

Beginning in 2014-15, the Budget requires that all school districts produce and adopt a District Plan for Student Achievement concurrent and aligned with each district's annual budget and spending plan. While school districts have some discretion regarding the content of the plan, all plans are required to address how districts will use state funding

received through the new funding formula toward improvement in the following categories:

- Basic conditions for student achievement (qualified teachers, sufficient instructional materials, and school facilities in good repair).
- Programs or instruction that benefits low-income students and English language learners.
- Implementation of Common Core content standards and progress toward college and career readiness (as measured by the Academic Performance Index, graduation rates, and completion of college-preparatory and career technical education courses).

The LCFF trailer bill eliminates most programmatic and compliance requirements that school districts, county offices of education, and charter schools are currently subject to under the existing system of school finance. Other important requirements remain, including Federal accountability, API, and AB1200.

The flexibility to reduce the school year by up to five days and the equivalent instructional minutes has been extended through 2014-15. The LCFF further requires that districts whose funding equals or exceeds the LCFF shall not reduce instructional days or minutes without a proportionate reduction to their state aid.

School districts, charter schools and county offices of education will be required to adopt a local control and accountability plan using a template adopted by the State Board of Education. The plan will need to demonstrate expenditures proportionate to the percentage of unduplicated pupils who generated supplemental and concentration grants that directly benefit those students.

Special Edition of the Common Message for 2013-14 Budget Development Coming in April

The LCFF is a fundamental revision to the way districts, charters and county offices of education are funded. The impacts and effects of this funding reform will be broad and unprecedented. Moreover, the LCFF carries the potential to change much of how LEAs function, from the way COEs and school districts account for expenditures to how schools will track and align outcomes for students. With local control comes local responsibility, and governing boards will have greater flexibility to direct funds according to local priorities. The pressures will be great and numerous, especially in the aftermath of multiple years of program and staffing reductions.

To fully assess the impacts of this proposal and to address changes that may come through legislative committee hearings, the BASC of CCSESA will issue a separate Common Message in April dedicated specifically to the Local Control Funding Formula. This additional Common Message guidance will be specific to 2013-14 budget development.

Situational Guidance to Districts for Second Interim MYPs

Implementation of the LCFF will be situational for each district. Some districts may receive no additional funding, while others may receive a significant down payment toward their LCFF targets.

During this period of transition, planning around March 15 layoff notices will need to be assessed with the unique circumstances of each district. In particular, districts will need to consider the impacts of staffing for programs like EIA that, under the Governor's proposal, will be folded into base level funding and become unrestricted.

For second interim reporting, SSC recommended during its budget conference in January that districts prepare their MYP (current plus two years) budgets using existing revenue limit calculations with COLA. However, with the release of the trailer bill additional information is now available to help districts build their MYPs in ways that best prepare them for the possibility that the LCFF is implemented in 2013-14.

Based on the Governor's new definition of "hold harmless," no district will receive less in 2013-14 than it did in 2012-13. Under the proposed LCFF language, the amount of growth funding a school district receives will be determined by the proportional gap between its current level of funding and its new funding target.

Because this transitional period places schools between two methods of funding, districts need to work closely with their county offices of education in developing their projections for their Second Interim MYPs.

Special Education

The Governor's Budget for Special Education is funded outside the LCFF and provides \$3.6 million funding for ADA growth with a 1.65% COLA.

The Governor proposes changes to the AB 602 funding formula by allocating federal local assistance funds outside the formula. This is intended to streamline the calculation and correct inequities in the funding SELPAs receive for growth ADA versus the amount they are penalized when they decline.

The proposal rolls \$91.4 million of regionalized services and program specialist service funds and \$2.5 million in personnel development funds into the AB 602 base.

Mental health services to students with disabilities continue to be the responsibility of school districts. A total of \$426 million is provided to support mental health services. Of that amount, \$69 million comes from federal funds and the remainder comes from Proposition 98 funding. The mental health funding formula for the distribution of the \$426 million will be allocated on a per-ADA basis to the SELPAs.

The Governor proposes to restructure the existing requirements for the Behavioral Intervention Plans (BIP) mandate to eliminate most of the reimbursable costs. The K-12 Mandated Block Grant was increased by \$100 million to fund both BIP and Graduation Requirements mandates.

Adult Education

The Governor's Budget shifts the responsibility for Adult Education programs from K-12 schools to community colleges. The proposals establish a new \$300 million block grant for community colleges to operate adult education classes. The Governor encourages community colleges to utilize the capacity and expertise available at K-12 district adult schools.

The \$588.9 million in existing Adult Education funding currently provided to school district as Tier III flex funding is proposed to be folded into the LCFF. School districts would be given the flexibility to continue operating the programs.

Deferred Maintenance

The Governor's Budget proposes funding for the Deferred Maintenance program in the LCFF as part of the base grant. Funds are unrestricted, and no local contribution is required.

Under the new law, Williams Act Settlement requirements are still in place as well as Program Improvement status/requirements. The responsibility to ensure safe, clean and functional school facilities has always been facilitated through the Deferred Maintenance Plan, which is currently not required with Deferred Maintenance as a Tier III program. The Deferred Maintenance Plan will no longer be required if the trailer bill is adopted. Districts should evaluate their deferred maintenance needs and develop a local plan to ensure funds are available to fulfill the needs of long term maintenance and safety. Districts may continue to maintain a deferred maintenance fund, according to Section 17582, even under the trailer bill.

Federal Sequestration

In January 2013 a deal was struck between the President and Congress to extend middle class tax cuts, increase income taxes on high-income earners and delay the automatic cuts to nondefense discretionary programs, including some education programs, until March 27, 2013. With the exception of Federal Impact Aid, cuts to educational programs would impact budgets for 2013-14. Federal Impact Aid cuts would affect the current year.

The deal is short term, and the current estimate of cuts to certain programs is estimated to be 5.9% for 2013-14 only. The estimate is based on assumptions in federal funding levels and cuts to Congressional spending caps. Absent these changes, the cut could be 8.2%.

LEAs should develop contingency plans for these federal sequestration cuts that could impact budgets for 2013-14.

Lottery

Lottery funding will be calculated in the same manner as prior years, except that through 2014-15, the following programs will be funded based on 2007-08 ADA rather than the prior year ADA:

- Adult Education
- Regional Occupational Center and Programs (ROC/P)

The estimates for 2012-13 and 2013-14 are \$124.25 and \$124 respectively per annual ADA (unrestricted), and for both 2012-13 and 2013-14 are \$30 per annual ADA (Proposition 20 restricted).

Mandated Costs

The Governor's Budget includes the addition of the Behavioral Intervention Plan (BIP) and Graduation Requirements programs to the Mandate Block Grant and includes \$100 million more in the grant to fund them.

The total funding budgeted in 2013-14 is \$266.6 million. Only \$41,000 is proposed for mandate claims filed under the traditional cost-based program.

Based on the Governor's proposal for 2013-14, Mandate Block Grant funding, as calculated using 2012-13 ADA, would fund \$47/ADA for school districts and \$24/ADA for charter schools. If implemented similar to last year's Mandate Block Grant, county offices of education would receive \$47/ADA plus \$1 per countywide ADA. LEAs can continue to elect to file mandate claims under the traditional process based on actual costs..

School districts also have the option to decline the Mandate Block Grant funding and continue to claim reimbursements under the existing mandate claims process with the same mandate requirements.

The mandates suspended in 2011-12 will continue to be suspended in 2013-14. No additional mandates are suspended for 2013-14.

See the Special Education section for further details on the recent actions of the Commission on State Mandates.

Quality Education Investment Act (QEIA)

The Education Trailer Bill (Chapter 38, 2012) moved the final year of the QEIA program from 2013-14 to 2014-15.

There are no changes to the funding rates for 2013-14, which are:

- \$500 per enrolled pupil for kindergarten and grades 1-3

- \$900 per enrolled pupil grades 4-8
- \$1,000 per enrolled pupil grades 9-12

Under the Governor's Proposed Budget, QEIA is funded outside the LCFF and is not flexible. The LCFF does not affect the funding of this program and future projections of revenue should be based on rates noted above.

Routine Restricted Maintenance

The Governor's Budget proposal eliminates the minimum contribution requirement for Routine Restricted Maintenance. The elimination is intended to be permanent.

It is recommended that LEAs develop staffing and supply allocations for Routine Maintenance to ensure the facilities are safe and maintained in good repair. Districts are not relieved of meeting any requirements under the Williams Act.

Targeted Instructional Improvement Grant (TIIG)

Under the LCFF, Targeted Instructional Improvement Grant (TIIG) funding is allocated to school districts currently receiving those funds as an add-on to the formula. The funds will not include a COLA and are fully unrestricted.

Transitional Kindergarten

Transitional Kindergarten is included in the grade span base grant for K-3 under the LCFF"

Transportation

Under the LCFF, transportation is allocated to school districts currently receiving those funds as an add-on to the formula. Special education transportation funding is included in the add-on. The funds will not include a COLA and are fully unrestricted. If the LCFF is not adopted, estimates of program funding should be based on current law and current district participation. The LCFF is silent on the funding hold harmless treatment for transportation JPAs.

Education Protection Act

The LCFF trailer bill includes clean up legislation that addresses the way EPA dollars are calculated. This legislation states that the basic aid determination is made exclusive of EPA dollars. Moreover, EPA dollars will reduce the state's obligation to fund state aid only to the extent that EPA dollars offset state aid in the prior year. Consistent with Proposition 30's promise, the effect of this language ensures that no district shall receive less than \$200 per ADA.

Basic Aid School Districts

The LCFF trailer bill provides a new definition of a basic aid district. The LCFF language states the determination of a basic aid district is made exclusive of funds received through EPA and further excludes revenues received through the LCFF hold harmless calculation.

Under current law and beginning with ABX4 2 (Chapter 2, 2009), basic aid districts have been subject to fair share reductions. Under current law, the fair share reduction is 9.57% in 2012-13, and will be 8.92% starting in 2013-14 as a result of SB 81, which shifted the midyear transportation trigger reductions to a one-time revenue limit reduction, including one-time fair share reductions for basic aid districts.

LCFF and Basic Aid-Funded School Districts

The details of the LCFF are covered earlier in this document. While similar to last year's proposal, the LCFF includes some significant changes that will affect basic aid-funded school districts differently, if the proposal is adopted in its current form. The new formula is intended to ensure that no school district loses state funding and that basic aid-funded school districts retain growth in property tax revenues. The LCFF also provides the determination of a basic aid district is made exclusive of EPA entitlements.

It is important for basic aid districts to carry higher than minimum reserves. Dependence on property taxes means dependence on assessed property values. Greater than minimum reserves provide a buffer should assessed values fall short of projections. Moreover, basic aid districts whose student population is growing do not receive additional funding.

Second Interim Recommendations for Basic Aid Districts:

Each basic aid district is uniquely funded. Some basic aid districts are only in basic aid status by virtue of the state's deficated revenue limit while others are and will remain basic aid under the LCFF proposal. Also, basic aid districts receive varying levels of categorical funds, as reduced by the fair share calculation.

Through the hold harmless language of the LCFF each basic aid district is guaranteed to receive state aid equal to their 2012-13 categorical funding, after fair share reductions. Consistent with the current provisions of the EPA, basic aid districts will receive \$200 per ADA in 2012-13 and each year thereafter.

Through the implementation of the LCFF, basic aid districts who lose their basic aid status will receive a proportionate offset to the EPA minimum funding as state aid revenues grow through LCFF gap funding.

Consistent with the situational guidance as outlined in the LCFF section of this document, all districts need to work closely with their county offices of education in developing their projections for their Second Interim MYPs.

Necessary Small Schools

Several changes are proposed with regard to Necessary Small School funding calculations. The education trailer bill proposes a slight reduction in the threshold at which point a school district becomes eligible for Necessary Small School funding. This reduction is consistent across all grade levels and school types. The definition of the nearest other public elementary or high school, for necessary small school eligibility based on distance, is amended to include charter schools. The language regarding “the only high school maintained by a unified district” has been removed as a qualifying factor for Necessary Small School funding. Current law requires a review of the determinative factors to maintain necessary small high school status every five years. The trailer bill amends this code to require the status review every two years. Districts relying on Necessary Small School funding will want to review the trailer bill language carefully to ensure proper revenue calculations have been made for 2013-14 and beyond.

Charter Schools

The Governor’s proposal includes an increase of \$48.5 million for charter school ADA growth and includes charter schools in the LCFF. Like school districts, charters would receive a concentration grant that could be used for any educational purpose. However, charter schools would be limited to no more than the concentration grant increase provided to the school district where the charter school resides.

Other areas in the LCFF follow current law, such as in-lieu property tax transfers, and the continued use of the greater of current or prior year ADA that is exclusive to school districts.

Other details specific to charter schools can be found in the full version of the Common Message.

Child Care and Preschool Programs

The Governor’s 2013-14 Proposed State Budget does not include funding for Cost of Living Adjustments (COLA) otherwise included in the proposed new Proposition 98 funding model. The proposal continues the requirement that fees be assessed and collected for families with children in part-day preschool programs, families receiving wraparound child care services, or both, and that those fees cannot exceed 10% of the family’s total income.

Reserves for Economic Uncertainties

The revised 2009-10 enacted budget lowered the minimum reserve requirement levels for economic uncertainties to one-third the percentage level adopted by the State Board of Education as of May 1, 2009. SB 70 extended this provision for both 2010-11 and 2011-12. However, school districts are required to make progress in the 2012-13 fiscal year to return to compliance with the specified standards and criteria adopted by the State Board of Education. By fiscal year 2013-14, school districts must meet compliance and restore

the reserves to the percentage adopted by the State Board of Education as of May 1, 2009. The percentages established in the Criteria and Standards for reserves prior to the current enacted budget should be viewed as the bare minimum. If a school district reduces the minimum reserve levels, it will take budget reductions of twice the amount of the lowered reserve levels to fully restore the reserve by June 30, 2014. With the continued deferral of apportionments, it is still important to maintain higher levels of reserves for cash flow purposes.

Under the LCFF, MYPs carry additional risks in projecting English Language Learners, free and reduced price lunch eligibility and foster youth student counts, especially for small districts where these counts may fluctuate on a percentage basis. As these unduplicated percentages change from year to year, supplemental and concentration grant funding will vary. Because of this, strong reserve levels will continue to be critical under the LCFF model.

County offices of education and basic aid school districts are advised to maintain reserves much greater than the state-required minimum because they do not have the prior year ADA protection provided to school districts under Education Code 42238.5, whereby revenue limit funding is based on ADA for either the current or prior fiscal year, whichever is greater.

Negotiations

School districts considering a multi-year contract need to be very cautious and have contingency language that protects them from cost increases beyond their control (e.g., pension reform, health care reform and/or LCFF). The implementation of health care reform may incur unanticipated employer costs beyond the scope of bargaining. For this reason, districts are encouraged to exercise caution when bargaining ongoing commitments for health care benefits.

The LCFF will provide different funding increases, and in some cases no funding increases at all. This will place additional pressures on district to maintain competitive salaries where some districts may be in a better position to negotiate increases than others.

Another potential impact to salary costs is the threat of increased employer contributions for CalSTRS retirement benefits. Recently the CalSTRS board issued a report outlining options for funding its unfunded pension liability. Included in their report was an option to increase employer contributions above the current 8.25%. This report and its seven options will be forwarded to the Legislature for consideration.

Also, school districts should consider that the Proposition 30 sales tax expires at the end of 2016 and the income tax increase expires in 2018.

Summary

School district budgets should be managed with great awareness of the significant risk created by volatile state revenues. In these times of great change and continued economic uncertainty, districts need reserves that are much greater than the minimum.

School districts should continue to be cautious and focus on a multi-year strategy in recommending decisions and obtaining agreements. Attention should be focused on the MYPs for 2013-14 and beyond, with special emphasis on the funding variability associated with the LCFF. Financial projections and contingency plans should be developed accordingly.

We understand and appreciate the challenge of balancing fiscal solvency with ongoing pressures to restore programs and salaries after years of economic decline. The district that is proactive in maintaining fiscal contingency plans that allows for flexibility are best positioned to educate today's students as well as students of the future.

As always, thank you for all you do on behalf of the children of Marin County.

District Name	District Type	Average Daily Attendance	Free and Reduced Price Meal Percentage	English Learner Percentage	2011-12 Revenues from Formula Derived Sources Per ADA	2013-14 Per ADA	2014-15 per ADA	Full Implementation Per ADA Formula
Mountain Home Charter (Alternative)	UNIFIED	223	99.12%	0.00%	5,558	5,923	6,477	10,326
Marin County								
Bolinas-Stinson Union Elementary1	ELEMENTARY	110	32.77%	9.24%	20,534	20,534	20,534	20,534
Dixie Elementary1	ELEMENTARY	1,734	0.33%	8.54%	7,282	7,282	7,290	8,115
KentField Elementary1	ELEMENTARY	1,088	0.51%	3.74%	6,511	6,556	6,642	7,861
Laguna Joint Elementary2	ELEMENTARY	19	11.11%	61.11%	8,251	8,944	9,985	16,980
Lagunitas Elementary1	ELEMENTARY	272	23.64%	2.55%	8,462	8,462	8,462	8,544
Larkspur-Cort Madera1	ELEMENTARY	1,285	9.02%	3.45%	6,183	6,277	6,435	8,034
Lincoln Elementary2	ELEMENTARY	13	0.00%	11.11%	10,913	10,932	10,995	12,541
Mill Valley Elementary1	ELEMENTARY	2,712	4.41%	4.04%	6,454	6,511	6,613	7,923
Nicasio1	ELEMENTARY	41	5.00%	17.50%	15,739	15,739	15,739	15,739
Reed Union Elementary1	ELEMENTARY	1,273	2.00%	2.14%	9,255	9,255	9,255	9,255
Ross Elementary1	ELEMENTARY	343	0.29%	2.60%	10,419	10,419	10,419	10,419
San Rafael City Elementary	ELEMENTARY	3,887	58.25%	41.73%	6,447	6,705	7,103	10,133
Sausalito Elementary1	ELEMENTARY	156	86.58%	12.08%	27,873	27,873	27,873	27,873
Willow Creek Academy	ELEMENTARY	236	23.89%	12.96%	6,171	6,310	6,532	8,509
Union Joint Elementary2	ELEMENTARY	9	37.50%	37.50%	15,824	15,849	15,934	18,141
Ross Valley Elementary	ELEMENTARY	1,996	10.86%	2.76%	6,375	6,461	6,606	8,149
San Rafael City High1	HIGH	1,982	38.25%	14.00%	10,275	10,275	10,275	10,365
Tamalpais Union High1	HIGH	3,651	9.61%	1.17%	12,247	12,247	12,247	12,247
Novato Unified	UNIFIED	7,416	33.50%	16.54%	6,314	6,515	6,829	9,341
Novato Charter	UNIFIED	242	1.61%	0.80%	5,679	5,806	6,011	7,832
Shoreline Unified1	UNIFIED	531	47.70%	37.31%	14,655	14,655	14,655	14,655
Mariposa County								
Mariposa County Unified2	UNIFIED	1,889	47.86%	2.61%	7,479	7,709	8,067	10,892
Mendocino County								
Arena Union Elementary1	ELEMENTARY	213	54.29%	25.31%	10,252	10,252	10,252	10,252
Pacific Community Charter	ELEMENTARY	86	28.57%	4.40%	6,340	6,490	6,730	8,828
Manchester Union Elementary1	ELEMENTARY	49	57.41%	37.04%	11,011	11,011	11,011	11,011
Point Arena Joint Union High1	HIGH	155	53.26%	9.78%	20,547	20,547	20,547	20,547

“The Sequester Will Affect Us All”
By
Congressman Jared Huffman, District 2
Mary Jane Burke, Marin County Superintendent of Schools

The “sequester” of federal funds that you’ve been reading about isn’t just an abstract budget concept—it’s a set of abrupt, indiscriminate, across-the-board cuts that will have real economic consequences for the North Bay and for California. Unless Congress takes action, these spending cuts will affect every American.

We are facing a total of \$85 billion dollars in cuts--approximately \$42.7 billion from the defense budget, and \$42.7 billion from the rest of the discretionary budget. This comes on the heels of the \$1.5 trillion in recent cuts that economists tell us were single largest cause of the economic contraction at the end of 2012. We’ll feel the effects locally, statewide, and nationally:

- **Our children** will see reductions in key education programs. In California, 8,200 children will lose access to Head Start services that prepare disadvantaged preschool children for success in school. California will lose \$72 million in special education funds, meaning potential layoffs for hundreds of teachers, aides, and staff who work with children with disabilities. In addition, funding for primary and secondary education is at risk, including \$91 million in Title I funds for schools that serve disadvantaged students—meaning cuts in dozens of schools from Marin to the Oregon border.
- **Our families, the most vulnerable, and the elderly** will find diminished resources, meaning many will not get the care they need. These are not just abstract numbers in a ledger: these lost funds will have real consequences for real families. As many 600,000 low-income women and children across the country may be denied nutrition assistance when the federal WIC program is cut by more than \$300 million. Our state’s Department of Health Care Services will lose significant funding, meaning nearly 50,000 HIV tests will not be administered this year. In California, up to 2,000 disadvantaged and vulnerable children will no longer be covered by child care programs, and we will lose up to \$795,000 in assistance to victims of domestic violence.
- **Our economy**, which has begun a slow but steady recovery, may see the loss of up to 1 million jobs nationally – one study predicts 225,464 job losses in California alone. Small businesses will find loan guarantees scarce, cures for disease and new product development will be slowed as R&D funding is slashed, and workplace safety compromised by inspection reductions. California will lose about \$3.3 million for job training and placement services, which mean nearly 130,000 Californians will lose the support they need to find and keep a job.

It’s impossible to predict the depth of pain that this indiscriminate approach will have. What we do know is that every American will be affected.

As we speak to our community in the North Bay and along the coast, we hear time and again that Congress needs to work together to avert this sudden jolt to our economy. We agree. The previous Congress tried the strategy of governing through manufactured crises, and our economy paid the price. That needs to change.

The smarter, more responsible approach is for Congress to act on a bill that averts the sequester and replaces it with a balanced plan, such as the Van Hollen amendment. As a member of the House Budget Committee, I am calling on my colleagues to support such a balanced plan that honors our commitments to seniors and children, and includes meaningful revenues, as part of the mix. As the Marin County Superintendent of Schools, I am asking the extended school community to make their voices heard and to let Congress know how these cuts will affect our students, staff and schools.

Together, we know that your voice is critically important in this debate, and it will make a difference. If you want Congress to act to avert the sequester, now is the time to speak up.

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SAUSALITO MARIN CITY SCHOOL
DISTRICT

2012-2013 SECOND INTERIM

March 14, 2013

2012-2013 SECOND INERIM
DISTRICT CERTIFICATION OF INTERIM
REPORT
FOR THE FISCAL YEAR 2012-2013

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 14, 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: Paula F. Rigney

Telephone: 415-332-3190 ext. 205

Title: Bus. Manager

E-mail: prigney@smcsd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

2012-2013 SECOND INERIM
TABLE OF CONTENTS

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				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
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				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units	G	G	G	G
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
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				
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

2012-2013 SECOND INERIM

GENERAL FUND

FORM 01

GENERAL FUND UNRESTRICTED,
RESTRICTED AND SUMMARY OF
REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,441,147.00	3,422,396.00	2,274,197.35	3,442,247.00	19,851.00	0.6%
2) Federal Revenue		8100-8299	15,000.00	15,000.00	13,718.78	15,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	551,575.00	538,669.00	195,598.86	548,669.00	10,000.00	1.9%
4) Other Local Revenue		8600-8799	224,384.00	277,647.00	66,561.18	281,647.00	4,000.00	1.4%
5) TOTAL, REVENUES			4,232,106.00	4,253,712.00	2,550,076.17	4,287,563.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,169,294.00	1,007,247.00	511,774.35	968,308.00	38,939.00	3.9%
2) Classified Salaries		2000-2999	498,592.00	507,906.00	290,873.99	509,099.00	(1,193.00)	-0.2%
3) Employee Benefits		3000-3999	507,116.00	478,261.00	262,524.33	456,048.00	22,213.00	4.6%
4) Books and Supplies		4000-4999	81,155.00	82,755.00	43,912.95	82,755.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	633,482.00	736,298.00	285,508.12	721,248.00	15,050.00	2.0%
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	348,276.00	348,276.00	183,836.87	348,276.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,488.00)	(12,488.00)	0.00	(21,478.00)	8,990.00	-72.0%
9) TOTAL, EXPENDITURES			3,225,427.00	3,148,255.00	1,578,430.61	3,064,256.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,006,679.00	1,105,457.00	971,645.56	1,223,307.00		
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	209,851.00	209,851.00	195,767.00	209,851.00	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	(992,784.00)	(1,090,211.00)	0.00	(1,152,383.00)	(62,172.00)	5.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,202,635.00)	(1,300,062.00)	(195,767.00)	(1,362,234.00)		

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)			(195,956.00)	(194,605.00)	775,878.56	(138,927.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,232,781.23	1,232,781.23		1,232,781.23	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,232,781.23	1,232,781.23		1,232,781.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,232,781.23	1,232,781.23		1,232,781.23		
2) Ending Balance, June 30 (E + F1e)			1,036,825.23	1,038,176.23		1,093,854.23		
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	1,036,825.23	1,038,176.23		1,093,854.23		

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	159,224.00	172,327.00	113,736.00	172,327.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,460.00	31,318.00	15,828.59	31,318.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,504,019.00	4,586,313.00	2,547,951.70	4,586,313.00	0.00	0.0%
Unsecured Roll Taxes		8042	101,716.00	103,229.00	101,260.33	103,229.00	0.00	0.0%
Prior Years' Taxes		8043	7,593.00	5,905.00	4,581.73	5,905.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			4,804,012.00	4,899,092.00	2,783,358.35	4,899,092.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit								
Transfers - Current Year	0000	8091	(20,422.00)	(20,422.00)	0.00	(20,422.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,342,443.00)	(1,456,274.00)	(509,161.00)	(1,436,423.00)	19,851.00	-1.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,441,147.00	3,422,396.00	2,274,197.35	3,442,247.00	19,851.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	15,000.00	15,000.00	13,718.78	15,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			15,000.00	15,000.00	13,718.78	15,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	63,617.00	38,127.00	(9,693.00)	38,127.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	13,086.00	13,972.00	1,796.68	13,972.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	474,872.00	486,570.00	203,495.18	496,570.00	10,000.00	2.1%
TOTAL, OTHER STATE REVENUE			551,575.00	538,669.00	195,598.86	548,669.00	10,000.00	1.9%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,720.00	81,720.00	47,830.00	81,720.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	261.18	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	49,370.00	0.00	49,370.00	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	125,283.00	129,176.00	3,893.00	129,176.00	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	15,381.00	15,381.00	14,577.00	19,381.00	4,000.00	26.0%
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			224,384.00	277,647.00	66,561.18	281,647.00	4,000.00	1.4%
TOTAL, REVENUES			4,232,106.00	4,253,712.00	2,550,076.17	4,287,563.00	33,851.00	0.8%

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	932,218.00	845,247.00	406,405.35	793,124.00	52,123.00	6.2%
Certificated Pupil Support Salaries		1200	72,076.00	0.00	13,184.00	13,184.00	(13,184.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	152,000.00	147,000.00	85,750.00	147,000.00	0.00	0.0%
Other Certificated Salaries		1900	13,000.00	15,000.00	6,435.00	15,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,169,294.00	1,007,247.00	511,774.35	968,308.00	38,939.00	3.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,000.00	6,000.00	3,322.26	6,000.00	0.00	0.0%
Classified Support Salaries		2200	119,120.00	119,119.00	69,910.08	119,119.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	111,029.00	112,000.00	65,333.31	112,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	225,922.00	225,800.00	127,705.12	226,993.00	(1,193.00)	-0.5%
Other Classified Salaries		2900	40,521.00	44,987.00	24,603.22	44,987.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			498,592.00	507,906.00	290,873.99	509,099.00	(1,193.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	88,977.00	75,644.00	36,919.17	71,996.00	3,648.00	4.8%
PERS		3201-3202	67,203.00	67,786.00	35,356.81	68,046.00	(260.00)	-0.4%
OASDI/Medicare/Alternative		3301-3302	60,689.00	58,596.00	31,730.80	58,056.00	540.00	0.9%
Health and Welfare Benefits		3401-3402	197,437.00	197,715.00	107,726.40	181,118.00	16,597.00	8.4%
Unemployment Insurance		3501-3502	26,865.00	16,617.00	8,772.07	16,156.00	461.00	2.8%
Workers' Compensation		3601-3602	36,952.00	33,460.00	17,663.51	32,233.00	1,227.00	3.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	28,993.00	28,443.00	24,355.57	28,443.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			507,116.00	478,261.00	262,524.33	456,048.00	22,213.00	4.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	11,655.00	10,619.00	253.34	10,619.00	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	58,892.00	61,528.00	33,895.75	61,528.00	0.00	0.0%
Noncapitalized Equipment		4400	10,608.00	10,608.00	9,763.86	10,608.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			81,155.00	82,755.00	43,912.95	82,755.00	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	9,925.00	30,825.00	1,139.17	10,825.00	20,000.00	64.9%
Dues and Memberships		5300	12,002.00	15,086.00	12,346.93	15,086.00	0.00	0.0%
Insurance		5400-5450	42,902.00	42,902.00	42,028.00	42,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	117,952.00	117,952.00	61,258.16	117,952.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	17,600.00	18,850.00	7,515.58	18,850.00	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	394,008.00	469,790.00	139,891.49	474,740.00	(4,950.00)	-1.1%
Communications		5900	39,093.00	40,893.00	21,328.79	40,893.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			633,482.00	736,298.00	285,508.12	721,248.00	15,050.00	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	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	328,876.00	328,876.00	164,438.00	328,876.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,523.00	2,884.00	2,883.10	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	15,877.00	16,516.00	16,515.77	16,516.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			348,276.00	348,276.00	183,836.87	348,276.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,488.00)	(12,488.00)	0.00	(21,478.00)	8,990.00	-72.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,488.00)	(12,488.00)	0.00	(21,478.00)	8,990.00	-72.0%
TOTAL, EXPENDITURES			3,225,427.00	3,148,255.00	1,578,430.61	3,064,256.00	83,999.00	2.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
To: Cafeteria Fund		7616	54,084.00	54,084.00	40,000.00	54,084.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	55,767.00	55,767.00	55,767.00	55,767.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			209,851.00	209,851.00	195,767.00	209,851.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(992,784.00)	(1,090,211.00)	0.00	(1,152,383.00)	(62,172.00)	5.7%
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			(992,784.00)	(1,090,211.00)	0.00	(1,152,383.00)	(62,172.00)	5.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,202,635.00)	(1,300,062.00)	(195,767.00)	(1,362,234.00)	(62,172.00)	4.8%

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
2) Federal Revenue		8100-8299	194,978.00	294,037.00	85,326.02	279,338.00	(14,699.00)	-5.0%
3) Other State Revenue		8300-8599	214,337.00	241,780.00	130,254.40	317,624.00	75,844.00	31.4%
4) Other Local Revenue		8600-8799	798,031.00	813,897.00	354,409.49	832,331.00	18,434.00	2.3%
5) TOTAL, REVENUES			1,227,768.00	1,370,136.00	569,989.91	1,449,715.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	467,623.00	598,079.00	309,697.35	632,005.00	(33,926.00)	-5.7%
2) Classified Salaries		2000-2999	365,819.00	394,584.00	220,054.47	393,623.00	961.00	0.2%
3) Employee Benefits		3000-3999	274,484.00	303,344.00	160,371.69	309,234.00	(5,890.00)	-1.9%
4) Books and Supplies		4000-4999	55,017.00	216,888.00	151,591.87	197,171.00	19,717.00	9.1%
5) Services and Other Operating Expenditures		5000-5999	855,356.00	963,449.00	351,944.82	1,017,263.00	(53,814.00)	-5.6%
6) Capital Outlay		6000-6999	0.00	15,421.00	15,420.25	15,421.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	189,765.00	168,292.00	0.00	223,957.00	(55,665.00)	-33.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,488.00	12,488.00	0.00	21,478.00	(8,990.00)	-72.0%
9) TOTAL, EXPENDITURES			2,220,552.00	2,672,545.00	1,209,080.45	2,810,152.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(992,784.00)	(1,302,409.00)	(639,090.54)	(1,360,437.00)		
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	992,784.00	1,090,211.00	0.00	1,152,383.00	62,172.00	5.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			992,784.00	1,090,211.00	0.00	1,152,383.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(212,198.00)	(639,090.54)	(208,054.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	225,616.02	225,616.02		225,616.02	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)			225,616.02	225,616.02		225,616.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,616.02	225,616.02		225,616.02		
2) Ending Balance, June 30 (E + F1e)			225,616.02	13,418.02		17,562.02		
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	225,616.02	13,418.02		17,562.02		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	69,420.00	69,420.00	3,590.02	55,628.00	(13,792.00)	-19.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	509.00	509.00	509.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	98,583.00	195,425.00	60,752.00	195,425.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	23,218.00	24,926.00	20,475.00	24,926.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	200.00	200.00	0.00	200.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	3,557.00	3,557.00	0.00	2,650.00	(907.00)	-25.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			194,978.00	294,037.00	85,326.02	279,338.00	(14,699.00)	-5.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	465.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	98,584.00	98,584.00	38,963.00	174,428.00	75,844.00	76.9%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	3,238.00	4,146.00	908.90	4,146.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	112,050.00	139,050.00	90,382.50	139,050.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			214,337.00	241,780.00	130,254.40	317,624.00	75,844.00	31.4%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	629,300.00	645,166.00	250,804.49	645,166.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	168,731.00	168,731.00	103,605.00	187,165.00	18,434.00	10.9%
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			798,031.00	813,897.00	354,409.49	832,331.00	18,434.00	2.3%
TOTAL, REVENUES			1,227,768.00	1,370,136.00	569,989.91	1,449,715.00	79,579.00	5.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	240,753.00	263,366.00	129,099.17	309,441.00	(46,075.00)	-17.5%
Certificated Pupil Support Salaries		1200	12,720.00	86,184.00	30,080.37	74,035.00	12,149.00	14.1%
Certificated Supervisors' and Administrators' Salaries		1300	207,850.00	236,209.00	142,197.81	236,209.00	0.00	0.0%
Other Certificated Salaries		1900	6,300.00	12,320.00	8,320.00	12,320.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			467,623.00	598,079.00	309,697.35	632,005.00	(33,926.00)	-5.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	205,864.00	227,445.00	124,950.50	226,484.00	961.00	0.4%
Classified Support Salaries		2200	66,475.00	70,475.00	38,500.19	70,475.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	77,822.00	77,822.00	45,221.19	77,822.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	2,708.00	2,707.95	2,708.00	0.00	0.0%
Other Classified Salaries		2900	15,658.00	16,134.00	8,674.64	16,134.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			365,819.00	394,584.00	220,054.47	393,623.00	961.00	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	38,217.00	45,596.00	24,064.26	50,183.00	(4,587.00)	-10.1%
PERS		3201-3202	41,528.00	45,706.00	21,762.32	43,323.00	2,383.00	5.2%
OASDI/Medicare/Alternative		3301-3302	35,055.00	39,674.00	21,185.44	40,476.00	(802.00)	-2.0%
Health and Welfare Benefits		3401-3402	121,340.00	132,585.00	72,356.44	133,620.00	(1,035.00)	-0.8%
Unemployment Insurance		3501-3502	13,407.00	10,946.00	5,999.11	11,561.00	(615.00)	-5.6%
Workers' Compensation		3601-3602	18,391.00	22,041.00	12,079.12	23,275.00	(1,234.00)	-5.6%
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	6,546.00	6,796.00	2,925.00	6,796.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			274,484.00	303,344.00	160,371.69	309,234.00	(5,890.00)	-1.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,238.00	4,146.00	3,238.00	4,146.00	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	48,512.00	200,040.00	135,652.68	177,923.00	22,117.00	11.1%
Noncapitalized Equipment		4400	3,267.00	12,702.00	12,701.19	15,102.00	(2,400.00)	-18.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			55,017.00	216,888.00	151,591.87	197,171.00	19,717.00	9.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	30,000.00	30,000.00	6,672.47	28,503.00	1,497.00	5.0%
Travel and Conferences		5200	600.00	2,834.00	2,177.65	60,589.00	(57,755.00)	-2037.9%
Dues and Memberships		5300	2,392.00	2,392.00	1,258.00	2,392.00	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	67,000.00	77,615.00	23,894.48	78,615.00	(1,000.00)	-1.3%
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	755,364.00	850,608.00	317,942.22	847,164.00	3,444.00	0.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			855,356.00	963,449.00	351,944.82	1,017,263.00	(53,814.00)	-5.6%

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 (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	15,421.00	15,420.25	15,421.00	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	15,421.00	15,420.25	15,421.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	168,292.00	168,292.00	0.00	223,957.00	(55,665.00)	-33.1%
Payments to JPAs		7143	21,473.00	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)			189,765.00	168,292.00	0.00	223,957.00	(55,665.00)	-33.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,488.00	12,488.00	0.00	21,478.00	(8,990.00)	-72.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,488.00	12,488.00	0.00	21,478.00	(8,990.00)	-72.0%
TOTAL, EXPENDITURES			2,220,552.00	2,672,545.00	1,209,080.45	2,810,152.00	(137,607.00)	-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	992,784.00	1,090,211.00	0.00	1,152,383.00	62,172.00	5.7%
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			992,784.00	1,090,211.00	0.00	1,152,383.00	62,172.00	5.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			992,784.00	1,090,211.00	0.00	1,152,383.00	(62,172.00)	5.7%

General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	3,461,569.00	3,442,818.00	2,274,197.35	3,462,669.00	19,851.00	0.6%
2) Federal Revenue		8100-8299	209,978.00	309,037.00	99,044.80	294,338.00	(14,699.00)	-4.8%
3) Other State Revenue		8300-8599	765,912.00	780,449.00	325,853.26	866,293.00	85,844.00	11.0%
4) Other Local Revenue		8600-8799	1,022,415.00	1,091,544.00	420,970.67	1,113,978.00	22,434.00	2.1%
5) TOTAL, REVENUES			5,459,874.00	5,623,848.00	3,120,066.08	5,737,278.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,636,917.00	1,605,326.00	821,471.70	1,600,313.00	5,013.00	0.3%
2) Classified Salaries		2000-2999	864,411.00	902,490.00	510,928.46	902,722.00	(232.00)	0.0%
3) Employee Benefits		3000-3999	781,600.00	781,605.00	422,896.02	765,282.00	16,323.00	2.1%
4) Books and Supplies		4000-4999	136,172.00	299,643.00	195,504.82	279,926.00	19,717.00	6.6%
5) Services and Other Operating Expenditures		5000-5999	1,488,838.00	1,699,747.00	637,452.94	1,738,511.00	(38,764.00)	-2.3%
6) Capital Outlay		6000-6999	0.00	15,421.00	15,420.25	15,421.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	538,041.00	516,568.00	183,836.87	572,233.00	(55,665.00)	-10.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,445,979.00	5,820,800.00	2,787,511.06	5,874,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			13,895.00	(196,952.00)	332,555.02	(137,130.00)		
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	209,851.00	209,851.00	195,767.00	209,851.00	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			(209,851.00)	(209,851.00)	(195,767.00)	(209,851.00)		

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)			(195,956.00)	(406,803.00)	136,788.02	(346,981.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,458,397.25	1,458,397.25		1,458,397.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,458,397.25	1,458,397.25		1,458,397.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,458,397.25	1,458,397.25		1,458,397.25		
2) Ending Balance, June 30 (E + F1e)			1,262,441.25	1,051,594.25		1,111,416.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	225,616.02	13,418.02		17,562.02		
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	1,036,825.23	1,038,176.23		1,093,854.23		

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	159,224.00	172,327.00	113,736.00	172,327.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,460.00	31,318.00	15,828.59	31,318.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	4,504,019.00	4,586,313.00	2,547,951.70	4,586,313.00	0.00	0.0%
Unsecured Roll Taxes		8042	101,716.00	103,229.00	101,260.33	103,229.00	0.00	0.0%
Prior Years' Taxes		8043	7,593.00	5,905.00	4,581.73	5,905.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			4,804,012.00	4,899,092.00	2,783,358.35	4,899,092.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(20,422.00)	(20,422.00)	0.00	(20,422.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	20,422.00	20,422.00	0.00	20,422.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	(1,342,443.00)	(1,456,274.00)	(509,161.00)	(1,436,423.00)	19,851.00	-1.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			3,461,569.00	3,442,818.00	2,274,197.35	3,462,669.00	19,851.00	0.6%
FEDERAL REVENUE								
Maintenance and Operations		8110	15,000.00	15,000.00	13,718.78	15,000.00	0.00	0.0%
Special Education Entitlement		8181	69,420.00	69,420.00	3,590.02	55,628.00	(13,792.00)	-19.9%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	509.00	509.00	509.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	98,583.00	195,425.00	60,752.00	195,425.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	23,218.00	24,926.00	20,475.00	24,926.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	200.00	200.00	0.00	200.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	3,557.00	3,557.00	0.00	2,650.00	(907.00)	-25.5%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			209,978.00	309,037.00	99,044.80	294,338.00	(14,699.00)	-4.8%
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	465.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	98,584.00	98,584.00	38,963.00	174,428.00	75,844.00	76.9%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	63,617.00	38,127.00	(9,693.00)	38,127.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	16,324.00	18,118.00	2,705.58	18,118.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	112,050.00	139,050.00	90,382.50	139,050.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	474,872.00	486,570.00	203,495.18	496,570.00	10,000.00	2.1%
TOTAL, OTHER STATE REVENUE			765,912.00	780,449.00	325,853.26	866,293.00	85,844.00	11.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	81,720.00	81,720.00	47,830.00	81,720.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	261.18	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	49,370.00	0.00	49,370.00	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	125,283.00	129,176.00	3,893.00	129,176.00	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	644,681.00	660,547.00	265,381.49	664,547.00	4,000.00	0.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	168,731.00	168,731.00	103,605.00	187,165.00	18,434.00	10.9%
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%

General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,022,415.00	1,091,544.00	420,970.67	1,113,978.00	22,434.00	2.1%
TOTAL, REVENUES			5,459,874.00	5,623,848.00	3,120,066.08	5,737,278.00	113,430.00	2.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,172,971.00	1,108,613.00	535,504.52	1,102,565.00	6,048.00	0.5%
Certificated Pupil Support Salaries		1200	84,796.00	86,184.00	43,264.37	87,219.00	(1,035.00)	-1.2%
Certificated Supervisors' and Administrators' Salaries		1300	359,850.00	383,209.00	227,947.81	383,209.00	0.00	0.0%
Other Certificated Salaries		1900	19,300.00	27,320.00	14,755.00	27,320.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,636,917.00	1,605,326.00	821,471.70	1,600,313.00	5,013.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	207,864.00	233,445.00	128,272.76	232,484.00	961.00	0.4%
Classified Support Salaries		2200	185,595.00	189,594.00	108,410.27	189,594.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	188,851.00	189,822.00	110,554.50	189,822.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	225,922.00	228,508.00	130,413.07	229,701.00	(1,193.00)	-0.5%
Other Classified Salaries		2900	56,179.00	61,121.00	33,277.86	61,121.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			864,411.00	902,490.00	510,928.46	902,722.00	(232.00)	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	127,194.00	121,240.00	60,983.43	122,179.00	(939.00)	-0.8%
PERS		3201-3202	108,731.00	113,492.00	57,119.13	111,369.00	2,123.00	1.9%
OASDI/Medicare/Alternative		3301-3302	95,744.00	98,270.00	52,916.24	98,532.00	(262.00)	-0.3%
Health and Welfare Benefits		3401-3402	318,777.00	330,300.00	180,082.84	314,738.00	15,562.00	4.7%
Unemployment Insurance		3501-3502	40,272.00	27,563.00	14,771.18	27,717.00	(154.00)	-0.6%
Workers' Compensation		3601-3602	55,343.00	55,501.00	29,742.63	55,508.00	(7.00)	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	35,539.00	35,239.00	27,280.57	35,239.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			781,600.00	781,605.00	422,896.02	765,282.00	16,323.00	2.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	14,893.00	14,765.00	3,491.34	14,765.00	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	107,404.00	261,568.00	169,548.43	239,451.00	22,117.00	8.5%
Noncapitalized Equipment		4400	13,875.00	23,310.00	22,465.05	25,710.00	(2,400.00)	-10.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			136,172.00	299,643.00	195,504.82	279,926.00	19,717.00	6.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	30,000.00	30,000.00	6,672.47	28,503.00	1,497.00	5.0%
Travel and Conferences		5200	10,525.00	33,659.00	3,316.82	71,414.00	(37,755.00)	-112.2%
Dues and Memberships		5300	14,394.00	17,478.00	13,604.93	17,478.00	0.00	0.0%
Insurance		5400-5450	42,902.00	42,902.00	42,028.00	42,902.00	0.00	0.0%
Operations and Housekeeping Services		5500	117,952.00	117,952.00	61,258.16	117,952.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	84,600.00	96,465.00	31,410.06	97,465.00	(1,000.00)	-1.0%
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	1,149,372.00	1,320,398.00	457,833.71	1,321,904.00	(1,506.00)	-0.1%
Communications		5900	39,093.00	40,893.00	21,328.79	40,893.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,488,838.00	1,699,747.00	637,452.94	1,738,511.00	(38,764.00)	-2.3%

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)
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	15,421.00	15,420.25	15,421.00	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	15,421.00	15,420.25	15,421.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	168,292.00	168,292.00	0.00	223,957.00	(55,665.00)	-33.1%
Payments to JPAs		7143	21,473.00	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	328,876.00	328,876.00	164,438.00	328,876.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,523.00	2,884.00	2,883.10	2,884.00	0.00	0.0%
Other Debt Service - Principal		7439	15,877.00	16,516.00	16,515.77	16,516.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			538,041.00	516,568.00	183,836.87	572,233.00	(55,665.00)	-10.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,445,979.00	5,820,800.00	2,787,511.06	5,874,408.00	(53,608.00)	-0.9%

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)
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	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
To: Cafeteria Fund		7616	54,084.00	54,084.00	40,000.00	54,084.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	55,767.00	55,767.00	55,767.00	55,767.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			209,851.00	209,851.00	195,767.00	209,851.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(209,851.00)	(209,851.00)	(195,767.00)	(209,851.00)	0.00	0.0%

Resource	Description	2012-13
		Projected Year Totals
6286	English Language Acquisition Program, Teac	0.35
6300	Lottery: Instructional Materials	1,477.08
7090	Economic Impact Aid (EIA)	7,974.80
9010	Other Restricted Local	8,109.79
Total, Restricted Balance		17,562.02

2012-2013 SECOND INERIM

GENERAL FUND

FUND FORMS: 13, 14, 17, 21, 35, 40, 49, 51,
52 & 56

Description	Resource Codes	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	92,400.00	92,400.00	21,241.50	92,400.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,900.00	6,900.00	1,485.14	6,900.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2.93	0.00	0.00	0.0%
5) TOTAL, REVENUES			99,300.00	99,300.00	22,729.57	99,300.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	29,981.00	31,752.00	16,728.81	31,752.00	0.00	0.0%
3) Employee Benefits		3000-3999	14,169.00	14,415.00	6,003.18	14,415.00	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	109,234.00	107,217.00	48,473.37	107,217.00	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			153,384.00	153,384.00	71,205.36	153,384.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,084.00)	(54,084.00)	(48,475.79)	(54,084.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	54,084.00	54,084.00	40,000.00	54,084.00	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			54,084.00	54,084.00	40,000.00	54,084.00		

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	(8,475.79)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	92,400.00	92,400.00	21,241.50	92,400.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			92,400.00	92,400.00	21,241.50	92,400.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,900.00	6,900.00	1,485.14	6,900.00	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			6,900.00	6,900.00	1,485.14	6,900.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2.93	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								
Interagency Services		8677	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	2.93	0.00	0.00	0.0%
TOTAL, REVENUES			99,300.00	99,300.00	22,729.57	99,300.00		

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	29,981.00	31,752.00	16,728.81	31,752.00	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			29,981.00	31,752.00	16,728.81	31,752.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	3,419.00	3,625.00	1,910.47	3,625.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,294.00	2,429.00	1,327.16	2,429.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	7,307.00	7,307.00	2,210.65	7,307.00	0.00	0.0%
Unemployment Insurance		3501-3502	484.00	350.00	184.01	350.00	0.00	0.0%
Workers' Compensation		3601-3602	665.00	704.00	370.89	704.00	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			14,169.00	14,415.00	6,003.18	14,415.00	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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	109,234.00	107,217.00	48,473.37	107,217.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			109,234.00	107,217.00	48,473.37	107,217.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			153,384.00	153,384.00	71,205.36	153,384.00		

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	54,084.00	54,084.00	40,000.00	54,084.00	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			54,084.00	54,084.00	40,000.00	54,084.00	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)			54,084.00	54,084.00	40,000.00	54,084.00		

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	50.50	40.00	0.00	0.0%
5) TOTAL, REVENUES			40.00	40.00	50.50	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	30,000.00	60,000.00	23,204.98	60,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	105,000.00	221,780.00	7,340.00	221,780.00	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			135,000.00	281,780.00	30,544.98	281,780.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(134,960.00)	(281,740.00)	(30,494.48)	(281,740.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	100,000.00	100,000.00		

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)			(34,960.00)	(181,740.00)	69,505.52	(181,740.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	181,780.43	181,780.43		181,780.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			181,780.43	181,780.43		181,780.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			181,780.43	181,780.43		181,780.43		
2) Ending Balance, June 30 (E + F1e)			146,820.43	40.43		40.43		
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	146,820.43	40.43		40.43		
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	40.00	40.00	50.50	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 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			40.00	40.00	50.50	40.00	0.00	0.0%
TOTAL, REVENUES			40.00	40.00	50.50	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%
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	30,000.00	60,000.00	23,204.98	60,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	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			30,000.00	60,000.00	23,204.98	60,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	105,000.00	221,780.00	7,340.00	221,780.00	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			105,000.00	221,780.00	7,340.00	221,780.00	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			135,000.00	281,780.00	30,544.98	281,780.00		

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	100,000.00	100,000.00	100,000.00	100,000.00	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			100,000.00	100,000.00	100,000.00	100,000.00	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)			100,000.00	100,000.00	100,000.00	100,000.00		

		2012/13
Resource	Description	Projected Year Totals

Description	Resource Codes	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	500.00	500.00	79.21	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	79.21	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)			500.00	500.00	79.21	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	90,000.00	90,000.00	(90,000.00)	New
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	(90,000.00)	(90,000.00)		

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)			500.00	500.00	(89,920.79)	(89,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	262,005.49	262,005.49		262,005.49	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)			262,005.49	262,005.49		262,005.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			262,005.49	262,005.49		262,005.49		
2) Ending Balance, June 30 (E + F1e)			262,505.49	262,505.49		172,505.49		
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	262,505.49	262,505.49		172,505.49		
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 LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	79.21	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%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	79.21	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	79.21	500.00		
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	90,000.00	90,000.00	(90,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	90,000.00	90,000.00	(90,000.00)	New
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	(90,000.00)	(90,000.00)		

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	0.08	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.08	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	0.08	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	245.51	245.51		245.51	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)			245.51	245.51		245.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			245.51	245.51		245.51		
2) Ending Balance, June 30 (E + F1e)			245.51	245.51		245.51		
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	245.51	245.51		245.51		
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	0.00	0.00	0.08	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	0.08	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.08	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								
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			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								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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