Second Interim DISTRICT CERTIFICATION OF INTERIM REPORT For the Fiscal Year 2012-13

37 68379 0000000 Form CI

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim re state-adopted Criteria and Standards. (Pursuant to Education Code	
Signed:	Date:
District Superintendent or Designee	
NOTICE OF INTERIM REVIEW. All action shall be taken on this rep meeting of the governing board.	ort during a regular or authorized special
To the County Superintendent of Schools: This interim report and certification of financial condition are her of the school district. (Pursuant to EC Section 42131)	reby filed by the governing board
Meeting Date: February 28, 2013	Signed:
CERTIFICATION OF FINANCIAL CONDITION	President of the Governing Board
POSITIVE CERTIFICATION As President of the Governing Board of this school district, I district will meet its financial obligations for the current fiscal	
QUALIFIED CERTIFICATION As President of the Governing Board of this school district, I district may not meet its financial obligations for the current fi	
X NEGATIVE CERTIFICATION As President of the Governing Board of this school district, I district will be unable to meet its financial obligations for the subsequent fiscal year.	
Contact person for additional information on the interim report:	
Name: Dena Whittington	Telephone: (619) 428-4476 x 3004
Title: Assistant Superintendent Business Services	E-mail: dwhittington@sysd.k12.ca.us

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.

				Not
CRITE	RIA AND STANDARDS		Met	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	

CRITE	RIA AND STANDARDS (con	tinued)	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	To an a second s
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	The state of the s
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.		х
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.		х
9a	Fund Balance	Projected general fund balance will be positive at the end of the current and two subsequent fiscal years.		Х
9b	Cash Balance	Projected general fund cash balance will be positive at the end of the current fiscal year.	х	
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

	LEMENTAL 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	ORGANISM CANADAM CONTRACTOR CONTR
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

SUPPL	EMENTAL INFORMATION (co	ntinued)	No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		x
to concern the second s		 If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment? 		x
William VIII Collection (WWW)Collection and Collection (WW)Collection (WW)Collect		 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)?		Х
		 If yes, have there been changes since first interim in OPEB liabilities? 	Х	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	х	
		 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:		
ļ		Certificated? (Section S8A, Line 1b) Classified? (Section S8B, Line 1b)	X	X
ļ		 Classified? (Section S8B, Line 1b) Management/supervisor/confidential? (Section S8C, Line 1b) 	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:	^	
		 Certificated? (Section S8A, Line 3) Classified? (Section S8B, Line 3) 	n/a 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?	Х	

ADDIT	IONAL 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?		х
А3	Declining Enrollment	Is enrollment decreasing in both the prior and current fiscal years?	х	
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?	х	
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).	х	
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	



Superintendent of Schools Randolph E. Ward, Ed.D.

February 20, 2013

To:

Chief Business Officials

Business Managers

From: Lora L. Duzyk, Assistant Superintendent

Re:

2012-13 Second Interim Reports

Due Date: upon approval, but no later than March 18, 2013

AB 1200 requires local educational agencies (LEAs) to file interim reports of their annual budget as of October 31 and January 31, respectively. LEAs must collect the financial data for these reporting periods and prepare appropriate interim reports for Governing Board review, approval, and submission, within 45 days of the close of these periods.

Please note that Education Code sections 42130 and 42131 require that Interim Reports be submitted to the Governing Board on the SACS forms, the format prescribed by the Superintendent of Public Instruction.

Districts should use the California Department of Education's SACS2012ALL Software for the Second Interim Report. Instruction manuals are included in the "Calendars and Manuals" folder downloaded as part of the SACS software.

Budget changes for 2012-13 and recommended assumptions for the multi-year projection are included in Attachment A.

Items Required for Second Interim Reports

- > Fund Data. All districts are required to submit data on the General fund (01). Restricted, Unrestricted, and Combined. In addition, any fund with a projected negative fund balance is required. You may choose to submit data on any other fund.
- > Supplemental Forms. All districts must submit the following forms:
 - Interim Certifications (CI)
 - Average Daily Attendance (AI)
 - Revenue Limit Summary (RLI)
 - Criteria and Standards (01CSI)
- 2012-13 Cash Flow. Provide a monthly cash flow estimate for 2012-13. Actual prior month balances should agree with County Treasury balances. Districts may use one of the following:
 - Form CASH in SACS software;
 - District-generated format; or

Board of Education

Mark C. Anderson Susan Harrley Sharon C. Jones

Lyn Neylon Gregg Robinson

SERVICE AND LEADERSHIP

- SDCOE Projected Annual Cash Flow as of 1/31/13. If you are using the SDCOE provided cashflow, please update and sign at the bottom to verify that you have reviewed it and made appropriate changes.
- ➤ 2013-14 Cash Flow. Because of the major impact of the existing and proposed cash deferrals, SDCOE is now requiring school districts to include a 2013-14 cash flow in the Second Interim Report. SDCOE will provide a draft cash flow based on funding calculated using revenue limit projections and the SSC dartboard before the end of February. If you are using the SDCOE provided cash flow, please update and sign at the bottom to verify that you have reviewed it and made appropriate changes. You may also submit your own cash flow for 2013-14.
- **Board Report.** Provide a copy of the agenda item and the board report.
- Multi-year projection. Districts must submit a General Fund multi-year projection for the current year, plus two subsequent years. Projections must separate out <u>restricted</u> and <u>unrestricted</u> General Fund and <u>include a detailed list of assumptions</u>. The base year for the multi-year projection should be the Second Interim Projected Year Totals as approved by the governing board. A multi-year projection is also required for any fund projecting a negative ending balance.

Districts have three options for multi-year projections:

- MYPI and/or MYPIO forms in SACS software;
- District model; or
- SDCOE multi-year projection model (available for Financial Reporting contracting districts only). The instructions for using the SDCOE multi-year projection are in Attachment B. Also included is a template of default assumptions using existing revenue limit calculations and current law as it applies to categorical programs unless otherwise instructed by the district.

Note: Whatever model the district chooses to use, you should consider also inputting the final data into the SACS Form MYPI because this will bring the MYP data into the Criteria and Standards. This will ensure consistency between the Criteria and Standards and the Multi-Year Projection.

The recommended assumptions for use in preparing the district's multi-year projection are in Attachment A.

- Multi-Year Revenue Limit Projection Model. SDCOE has developed a user-friendly tool in Microsoft Excel to assist in calculating the revenue limit for the multi-year projection. The model will be sent to contracting districts in February.
- No Child Left Behind Maintenance of Effort (NCMOE). The SACS software now allows districts to test compliance with this requirement at each reporting period. The form is a required submission at Unaudited Actuals. As a reminder, districts with charter schools should manually exclude charter school ADA, but not charter school expenditures, from their form in Section V—Detail of Charter School Adjustment section.
- ➤ Budget Reduction Plan. If the district's multi-year projection shows that budget reductions are needed in 2013-14 or 2014-15, the Second Interim Report must include a

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written plan for making any necessary budget reductions. Please work with your Business Advisory Services Consultant about the specific requirements for your district.

> Other Information. If our office requested any corrections or information in our letter on your 2012-13 First Interim Report, please include this information in the Second Interim Report submission. Your Business Advisory Services Consultant may request additional information during review of your submission.

Charter Schools

Education Code Section 47604.33 requires charter schools to submit Second Interim Reports to their chartering agencies by **March 15**, **2013**. Chartering agencies are responsible for reviewing the financial data submitted by their charter school(s). Chartering agencies are then required to forward the reports to the County Office of Education by the same deadline. Please coordinate with your charter schools to ensure timely submission.

Charter schools are not required to use a particular format for Second Interim Reports but the existing Interim forms in the SACS software are available for their use. Charter schools may also choose to do a multi-year projection. A certification page is not required.

Data Importing Requirements

All districts are required to import fund data into the SACS software for the Second Interim Report. Once the data has been imported, changes can be made to the Projected Year Totals data using the User Data Input Review screen. All other changes must be made in the district's financial system.

- Import Data for Prior Periods. If you have not already done so, please ensure that you have imported the final official file for the 2012-13 Budget from the SACS2012 software into the SACS2012ALL software. It is important to ensure that the file you are using includes any changes made by SDCOE after you submitted your reports.
- Online Districts. Districts using the Financial Information System (FIS) can either download the fund data themselves or request a download from Financial Accounting and Reporting. The instructions for downloading data from FIS can be accessed at http://www.sdcoe.net/business2/dfs/mr/FIS-J200-Interim.pdf. Online districts have the following options for downloading data:
 - Column A Adopted Budget Districts must have their original adopted budget entered into the adopted budget field on FIS.
 - Column B Board Approved Operating Budget Districts can choose from working budget or revised budget.
 - Column C Actuals to Date This column will pull actual transactions as of January 31 for Second Interim.
 - Column D Projected Year Totals Districts can choose from working budget or revised budget and can make changes in SACS using User Data Input Review.



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➤ Delete funds not being submitted. Once the download is complete, you have the option to delete fund data not being reported by going to User Data Input Review and selecting Delete Fund Group. Please note that deleting funds may result in TRC exceptions for items that cross funds such as PERS reduction and interfund transfers.

Technical Review Checklist

There is a Technical Review Checklist for each column in the Interim Report. As with other submissions, no fatal exceptions will be accepted and warnings will only be permissible if they are allowable under the California School Accounting Manual.

Procedures for Submitting Reports

After completing all necessary forms, send the SACS file to us via the BS Upload website at https://bsupload.sdcoe.net/login.asp. Instructions for using this site are available at http://www.sdcoe.net/business2/dfs/pdf/bsupload_userguide.pdf. Please do not send the file via email. In addition, send us hard copies of items not included in the data file and a signed certification page.

All materials should be received by our office by *March 18, 2013*. The Second Interim Report is not considered submitted until our office receives all required forms and documents. If you have questions regarding the Second Interim Report, please call Patricia Fogliano at (858) 292-3663, Joe Bandala (858) 292-3713 or your Business Advisory Services Consultant.

LLD:RM Attachments



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 (Prop. 98) spending level is \$56.2 billion, an increase of about \$2.7 billion in additional spending authority over current year levels. This proposed spending level is approximately \$450 million higher than the Legislative Analyst's estimate from last November. It reflects the Governors decision to include \$526 million of Proposition 39 (CA Clean Energy Jobs Act) funding inside the Prop. 98 guarantee because most of these funds will be used for energy efficiency school construction and modernization projects in K-14 schools. This rebenching of the Prop. 98 guarantee accounts for most of the differences between the revenue and expenditure assumptions of the Governor (January) and the Legislative Analyst (LAO) (November). The LAO reported serious concerns with the Governors inclusion of Proposition 39 revenues toward the Proposition 98 calculation. The LAO further states, "This is a serious departure from our longstanding view of how revenues are to be treated for the purposes of Prop. 98".

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 buydown to reallocate in 2013-14. The Governor uses these new resources in K-12 education as listed below.

SDCOE Guidance for 2012-13 Second Interim Submission

While not yet law, it is clear that implementation of the Local Control Funding Formula (LCFF) is the Governors 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 that relate to school funding and compliance. More than 250 current sections of the Education Code are repealed, including all revenue limit sections, along with 42 categorical programs and reporting requirements.

The LCFF being proposed by the Governor is similarly constructed to last years weighted student formula. 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. The transition from the existing funding system into a new and locally controlled funding formula while holding some school districts at their current funding levels will be complex. Because of this, the fiscal impact of the transition to LCFF will be unique to each district. Some districts may receive no additional funding, while others may receive a significant down payment toward their LCFF targets.

At this time there are too many uncertainties surrounding the LCFF calculation and its implementation for 2013-14. It is our recommendation that districts prepare their MYP (current plus 2 years) budgets using existing revenue limit calculations and current law as it applies to categorical programs

Revenue Limits:

- 2012-13
 - o COLA = 3.24%
 - Deficit Reduction = 22.272% or .77728
- 2013-14
 - OCLA Information indicates that there is a COLA available for certain categorical programs only. The Governor is not providing it for revenue limits because he's putting it in the LCFF formula. However, since we are advising districts to budget based on RL calculations, districts may budget a 1.65% COLA based on the following scenarios only:
 - The district has a solid reserve or other funds on hand should the funding for the COLA not materialize (due to the implementation of LCFF or other factors)
 - A contingency plan is provided detailing expenditure reductions that can be made outside of negotiations should the funding for the COLA not materialize (due to the implementation of LCFF or other factors)
 - The district has a strong cash balance and would not experience any adverse effects to cash should the funding for the COLA not materialize (due to the implementation of LCFF or other factors)
 - The district has an LCFF calculation that reasonably estimates significant funding increases should LCFF be implemented. (Districts will need to call their consultant for additional guidance as we will be comparing the data to our own calculations)
 - Revenue limit deficit of 22.272% or .77728

If you are considering another scenario than what's identified above, we will need to work with you individually to discuss the assumptions that you are using and the district's ability to assume the risks associated with the proposed scenario.

- 2014-15
 - 0 2014-15
 - 2.20% COLA for Revenue Limit
 - No change in the revenue limit deficit (22.272% or .77728)

Categorical Programs and Flexibility:

The Governor's 2013-14 budget proposal eliminates most categorical funding except for Special Education, Child Nutrition, QEIA, After School Education and Safety (ASES) and other federally mandated programs. It moves restricted funds to unrestricted through base grants per pupil. This creates a major change in the accounting and use of these funds.

Because it is not yet known whether the Governor's proposal will be accepted and/or modified by the Legislature, school districts should use current law to develop their MYPs. This includes budgeting for the temporary flexibility provided in tiered programs with 0% COLA. Most temporary flexibility provisions were extended through June 30, 2015.

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.

Necessary small schools should continue to budget as they have in the past for multiyear projection purposes until we know more about LCFF and final trailer bill language.

Special Education:

The Governor's Budget for Special Education is funded outside the LCFF:

- o \$3.6 million funding for ADA growth
- SELPAs with growth are expected to receive an estimated \$473.12 per ADA
- o 1.65% COLA, which equates to \$7.68 per ADA.

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. The mental health funding formula for the distribution of \$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 Mandate Block Grant was increased by \$100 million to fund both BIP and Graduation Requirements mandates.

On January 25, 2013, the Commission on State Mandates voted to adopt the Reasonable Reimbursement Method (RRM), which reimburses LEAs a flat amount of \$10.64 per ADA for each fiscal year from 1993-94 to 2011-12 for Behavioral Intervention Plan (BIP) mandates. However, starting in 2010-11, costs are offset with AB602 special education funding. This is being challenged by CSBA so that if successful, LEAs would not have to offset claims with AB 602 funding.

The \$10.64 would be allocated \$1.187 to SELPAs and \$9.457 to school districts and COEs.



Commencing in 2012-13, the RRM will no longer be able to be used because actual reimbursements claims using actual costs will need to be filed.

The Governor's proposed 2013-14 State Budget includes a \$100 million increase in the Mandate Block Grant to pay for the BIP and Graduation Requirement mandates, but is silent on the prior years.

> Basic Aid 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. A basic aid district's fair share reduction is calculated against its total revenue limit funding subject to deficit. This amount is then taken from categorical revenues to the extent that those revenues are available, including AB 602 Special Education revenues and state mental health funding. Only three categorical programs are exempt from the reduction:

- After School Education and Safety (ASES)
- Quality Education Investment Act (QEIA)
- o Child Care and Development

The Department of Finance has also stated that any amounts received from the Mandate Block Grant are not subject to any fair share reductions. Lottery revenues and the minimum basic aid guarantee of \$120 per ADA or \$2,400 are also exempt from the fair share calculation.

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.

EPA Funds and Basic Aid-Funded School Districts:

Proposition 30 is expected to generate between \$6 billion and \$9 billion in revenues annually over the next seven years that will be allocated solely to LEAs. The funds are deposited and distributed from a special account established by the initiative called the Education Protection Account (EPA). Expenditure determinations for these funds shall be made in open session of a public meeting of the district or charter school governing board or body and shall not include the use any of the funds for salaries or benefits of administrators or any other administrative costs. Each LEA shall annually publish on its Internet Web site an accounting of how much money was received from the Education Protection Account and how that money was spent.

The distribution of these funds is a component of revenue limit funding, treated like local property taxes received by LEAs, and offsets state aid for schools. The initiative requires the Superintendent of Public Instruction to make allocations from the EPA to LEAs quarterly, and in amounts that are proportional to each LEA's calculated revenue limit as

a share of the statewide total revenue limit. The first distribution will occur toward the end of June 2013.

The amount of an LEAs EPA allocation is reduced by local revenues that exceed the revenue limit, except that "...no school district, county office of education, or charter school shall receive less than two hundred dollars (\$200) per unit of average daily attendance." The initiative further states that LEAs will have sole authority to determine how the moneys received from the EPA are spent (within certain limitations and reporting requirements). Finally, the education trailer bill of the 2012-13 state budget amended the revenue limit calculation for LEAs to include EPA funds in the calculation of local revenues, offsetting the state aid portion of the revenue limit.

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.

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 that the determination of a basic aid district is made exclusive of EPA entitlements.

Miscellaneous Basic Aid Revenues

- Hold harmless amount of 2012-13 categorical funding, after fair share reductions
- Minimum Guarantee of \$120 per ADA (remains unchanged)
- EPA \$200 per ADA ongoing funding is dependent on basic aid status
- District of Choice credit stays at 70% of district of residence local control funding formula grant
- Charter School Basic Aid Supplement stays at 70% of district of residence local control funding grant
- Court-ordered funding stays at 70% of district of residence local control funding formula grant (current language does not include court-ordered, although discussions with the DOF have indicated their intent to preserve current courtordered funding under LCFF)

It is our recommendation that basic aid districts prepare their MYP (current plus 2 years) budgets using the current funding methodology.



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:

- o \$500 per enrolled pupil for kindergarten and grades 1-3
- o \$900 per enrolled pupil grades 4-8
- o \$1,000 per enrolled pupil grades 9-12

Under the Governors 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.

> Adult Education:

The Governor's Budget shifts the responsibility for Adult Education programs from K-12 schools to community colleges. The proposal establishes 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 districts 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. The Adult Education transfer to community colleges is independent of the LCFF proposal.

> 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%.

Districts should account for these reductions accordingly in the MYP calculations.



Child Care and Preschool Funding:

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.

Other specifics include:

- CalWORKS caseload adjustments result in decreases in Stage 2 (-\$21 million) and increase in Stage 3 (\$24.2 million) to primarily reflect the transition of children from stage 2 to stage 3
- A net decrease of \$9.8 million in federal funds in 2013-14 to reflect removal of one-time carryover funds available in 2012-13 (\$20.7 million) an increase of \$16.8 million in one-time carryover funds, and a decrease of \$5.9 million in available base grant funds
- Eliminates CalSAFE as an educational categorical program.
 This reflects the Governor's proposal to eliminate all such categorical funding and to shift funds to local discretion as part of the new LCFF funding model.

The LCFF does not affect the funding of this program

> Transitional Kindergarten:

SB 1381, Chapter 705, Statutes of 2010 changed the birth date for enrollment in kindergarten by moving the eligible age requirement from December 2nd to September 1st. This provision is to be phased in over three years as follows:

Age 5 on or before:

- November 1 for 2012-13
- October 1 for 2013-14
- September 1 for 2014-15

This bill mandated a Transitional Kindergarten Program for students displaced as a result of the changes in eligibility birthdates. School districts are eligible to collect ADA for these Transitional Kindergarten students. Under current law, school districts may not receive ADA funding to serve a four year old unless that child has his or her fifth birthday according to the appropriate phase-in period noted above. Children admitted during the school year who do not meet the phase-in period criteria may only be enrolled on a case-by-case basis upon having attained the age of five.

The Transitional Kindergarten Program is not required to be operated at every school site, just by the school district so it meets the needs of the school district.

The Transitional Kindergarten Program is subject to the class size provisions and penalties as specified in Education Code 41378. Also, all Education Code provisions that apply to kindergarten students also apply to Transitional Kindergarten students.

The LCFF does not affect the funding of this program.

> Deferred Maintenance Match:

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.

For MYP planning, districts may assume that funding for this program will continue to be provided in the General Fund (01) as a Tier III program. The Deferred Maintenance Plan is currently not required with Deferred Maintenance as a Tier III program.

> Transportation Funding:

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.

> K-3 Class-Size Reduction:

The Adopted 2012-13 Budget maintains funding for Option One at \$1,071 per pupil and funding for Option 2 at \$535 per pupil. The budget continues the current penalty structure through fiscal year 2013-14 (should the LCFF not be implemented until fiscal year 2014-15). For schools exceeding the maximum class size under the class size reduction program, penalties would be as follows:

•	20.45 to 21.44	5%
•	21.45 to 22.44	10%
•	22.45 to 22.94	15%
	22.95 to 24.94	20%
	24.95 and over	30%

Please remember that when the ratio of 20:1 is exceeded, the revenue is calculated based on 20 students minus the penalty. In addition, the number of classes that can be claimed is capped at the number of classes that the district had applied for as of January 31, 2009. The district cap is applied to the total number of classes, not the total number of Option One classes separate from the total number of Option Two classes. As such, LEAs may consider switching between options to maximize revenue.



This program is projected to roll into the LCFF calculation as an add-on. Districts may continue to budget for this program in the MYP's through fiscal year 2014-15 until we know more about possible LCFF implementation.

> Mandates:

The Governor's Budget includes the addition of the Behavioral Intervention Plan (BIP) and Graduation Requirements programs to the Mandate Block Grant (MBG) and includes \$100 million more in the MBG 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, MBG funding, as calculated using 2012-13 ADA, would fund \$47/ADA for school districts and \$24/ADA for charter schools. LEA's can continue to elect to file mandate claims under the traditional process based on actual costs. The election to participate in the MBG is on a year-by-year basis. Participation in the block grant waives the existing claiming process for the mandates contained in the block grant. All LEAs are subject to compliance audits through their annual independent audit. Audit requirements are still being discussed.

Detailed information including the mandates included in the 2012-13 MBG program can be found at

http://www.cde.ca.gov/fg/aa/ca/mandatebg.asp

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

For mandates that are not part of the MBG program, claims may be submitted under the current format. The mandates not included in the MBG are:

- New developer fees
- Teacher Incentive Program

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

The Governor proposes to restructure the existing requirements for the Behavioral Intervention Plans (BIP) mandate to eliminate most of the reimbursable costs.

Routine Restricted Maintenance: The Governor's Budget proposal eliminates the minimum contribution requirement for Routine Restricted Maintenance. The elimination is intended to be permanent. Districts are not relieved of all requirements under the Williams Act.

State Lottery:

2012-13: \$124.25/ annual ADA for unrestricted and \$30.00/ annual ADA for Prop. 20. 2013-14: \$124.00/ annual ADA for unrestricted and \$30.00/ annual ADA for Prop. 20. 2014-15: \$123.75/ annual ADA for unrestricted and \$30.00/ annual ADA for Prop. 20.



Through fiscal year 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)

Please note that it's possible that LCFF will change the allocations identified above with Adult Education and ROC/P programs being eliminated.

Targeted Instructional Improvement Grant (TTIG): Under the LCFF, Targeted Instructional Improvement Grant (TTIG) 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.

Until the LCFF is implemented, districts should continue to budget these funds as they have in years past.

Other Issues

> 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.

The LCFF requires the use of the percentage of the charter's unduplicated pupils in excess of 50% to be limited to the percentage of unduplicated pupils in excess of 50% of the single school district in which the charter school is physically located. If the charter school is physically located where there is more than one school district, then that charters percentage shall not exceed that of the school district with the highest percentage in excess of 50%. Other areas in the LCFF follow current law, such as inlieu property tax transfers, and the continued use of the greater of current or prior year ADA that is exclusive to school districts.

In addition, the Governor reintroduced several charter school proposals from last year:

- Giving charters priority on surplus property for five additional years. This would extend the current one-year requirement for school districts with surplus property to first offer to sell to charter schools.
- Consolidating charter financing authority. This would shift the Charter School Facility Grant program and the Charter School Revolving Loan program from the CDE to the California School Finance Authority.
- Simplifying funding for online charters. This would modify the SB 740 funding determination process for non-classroom based charter schools by limiting it to the first and third years of operation in most instances and requiring charters found out



- of compliance with minimum standards and applicable laws to comply with annual funding determinations.
- Allowing online charters to access facilities funding. This
 would expand the Charter Schools Facility Grant program to
 include eligibility for non-classroom based charter schools.

> Reserve for Economic Uncertainties:

SB70 reduced the required reserve level to 1/3 of the regular amount for 2010-11 and 2011-12. In 2012-13, the district must make progress towards restoring the reserve and in 2013-14; the regular reserve requirements must be restored. To the extent a district is below the minimum reserve level, it will have to make budget reductions of twice the lowered reserve amount to fully restore the reserve.

We believe that the percentages established in the Criteria and Standards for reserves prior to this flexibility are the BARE MINIMUM. With the continued deferral of apportionments, it continues to be important to maintain higher levels of reserves for cash flow purposes. It is critical to remember that a school district needs a state loan when it runs out of cash and does not have any other borrowing options, even if the school district has a positive fund balance. It should also be noted that the reserve is one of the many factors used by our office to certify a district's Interim Report as positive, qualified or negative.

Under the LCFF, MYPs carry additional risk in projecting eligibility for supplemental and concentration funding. Unduplicated counts can vary year over year so strong reserves will continue to be critical under the new funding model.

> MITI Project – County wide ERP Implementation

Include the amounts provided on the districts MOU in the MYP until finalized amounts become available.

Intra-Year Principal Apportionment Deferrals:

AB 103, chaptered on May 23, 2012, established intra-year principal deferrals for 2012-13 only. On November 21, 2012, the State Controller, State Treasurer, and Director of Finance jointly determined that there will be sufficient cash in the General Fund to make the following payments that had been deferred or are scheduled to be deferred:

- Accelerate \$1.57 billion to K-12 schools from January 2013 to December 2012
- Rescind planned deferrals of \$800 million for K-12 schools in March 2013 to April 2013

The table below illustrates AB 103 deferrals and the changes determined on November 21, 2012:

Timeframe	2012-13 Intra-year Deferrals
July 2012 to September 2012	\$700 million
July 2012 to December 2012	\$500 million
August 2012 to December 2012	\$600 million
October 2012 to December 2012	\$800 million
March 2013 to April 2013	Rescinded



At this time there are no intra-year deferrals for 2013-14. Legislation is required to implement intra-year state cash management deferral solutions in 2013-14.

> Cross Fiscal Year Principal Apportionment Deferrals:

Because Proposition 30 passed, K-12 principal apportionment cross fiscal year deferrals will be reduced by \$2.065 billion commencing in 2012-13. The Governors 2013-14 January Budget proposal includes another reduction of cross fiscal year deferrals equal to \$1.8 billion for K-12 schools. At this time, no details have been provided regarding the \$1.8 bill deferral buy down. Statewide K-12 principal apportionment cross fiscal year deferrals decreased from \$9.4 billion in 2011-12 to \$7.4 billion in 2012-13 and are proposed to be reduced to \$5.6 billion in 2013-14 (see table below). Since the remaining cross fiscal year deferrals are ongoing, districts should continue to incorporate them in their cash flow projections for future periods. Please see attachments C-1 and C-2 for a graphic illustration of statewide principal apportionment deferrals.

2012-13 Cross Year Deferrals	2013-14 Cross Year Deferrals	Timeframe		
\$531.7 million	Rescinded	February to July		
\$1.0 billion	Rescinded	March to August		
\$763.8 million	\$763.8 million	April to August		
\$594.8 million	\$391 million	April to July		
\$1.9 billion	\$1.9 billion	May to July		
\$1.6 billion	\$1.6 billion	June to July		
\$7.4 billion	\$5.6 billion	Deferred across fiscal years		
	\$200 million	May to July (formerly categorical deferrals)		
	\$699.5 million	June to July (formerly categorical deferrals)		

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.

Reminder: Collective Bargaining Disclosures are required to be submitted to our office at least ten (10) days prior to board action.

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

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.

ROP Funding

To the extent that the county office receives ROP funding, we will work with districts to transition the program. However, districts are cautioned to take whatever steps appropriate to protect the district given the uncertainty of LCFF.

<u>Budget Reductions</u>: Districts are advised (as at Adopted Budget and First Interim submission) that if unapproved budget reductions are needed in 2013-14 and/or 2014-15, to clearly identify the amounts in the multi-year projection on a separate line such as the Other Adjustments line.

County Office Analysis

As we perform our reviews, we do so while assessing the uniqueness of each school district's financial situation. Some of the factors we consider in our analysis are:

- The district's reserve for economic uncertainties.
- Other reserves available.
- The cash flow projections and the ability to meet expenditure obligations for at least 24 months.
- The ability to immediately implement expenditure reductions if necessary.
- The status of negotiations.
- If contingency plans are used, they must be realistic and ready for timely implementation.
- FCMAT Key Fiscal Indicators

Districts must carefully review their multi-year projections for one-time revenues and note any ending dates of revenue sources to avoid over projecting those revenues.

As mentioned above, the Governor's current State Budget proposal is for the LCFF to replace the revenue limit calculation as a funding model and roll almost all of the categorical funding for K-12 education into the model as unrestricted. However, there are many details that still need to be worked out and we have months of legislative vetting that will occur. Districts are advised that they should start working on LCFF calculations for planning purposes so that a possible target can be identified. This is important as the district assesses the need for March 15th layoff notices.

Should a district submit a multi-year projection that is based on an LCFF calculation, the district will need to provide all calculations and assumptions that were used. Any increases in funding that are based on this calculation will require a contingency plan should it not become effective for fiscal year 2013-14.



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Description		ect des	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	22,188,509.00	24,589,908.00	11,923,399.61	24,589,908.00	0.00	0.0%
2) Federal Revenue	8100	-8299	37,712.00	77,742.00	77,741.35	77,742.00	0.00	0.0%
3) Other State Revenue	8300	-8599	3,520,261.00	3,594,569.00	1,421,186.32	3,594,569.00	0.00	0.0%
4) Other Local Revenue	8600	-8799	227,524.00	213,746.00	125,566.17	213,746.00	0.00	0.0%
5) TOTAL, REVENUES			25,974,006.00	28,475,965.00	13,547,893.45	28,475,965.00		
B. EXPENDITURES								
1) Certificated Salaries	1000)-1999	15,657,333.00	14,993,203.00	8,667,475.48	14,993,203.00	0.00	0.0%
2) Classified Salaries	2000	-2999	2,986,849.00	3,216,693.00	1,876,466.55	3,216,693.00	0.00	0.0%
3) Employee Benefits	3000	-3999	5,077,617.00	4,879,990.00	2,792,948.00	4,879,990.00	0.00	0.0%
4) Books and Supplies	4000	-4999	667,865.00	737,491.00	385,568.80	737,491.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000	-5999	2,864,739.00	3,468,297.00	1,764,927.19	3,468,297.00	0.00	0.0%
6) Capital Outlay	6000	0-6999	24,788.00	10,000.00	0.00	10,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs))-7299)-7499	467,899.00	467,899.00	0.00	467,899.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300)-7399	(654,607.00)	(711,211.00)	0.00	(711,211.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			27,092,483.00	27,062,362.00	15,487,386.02	27,062,362.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,118,477.00)	1,413,603.00	(1,939,492.57)	1,413,603.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers a) Transfers In	8900	0-8929	0.00	0.00	0.16	0.00	0.00	0.0%
b) Transfers Out	7600	0-7629	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources/Uses a) Sources	8930	0-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses	7630	0-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions	8980	0-8999	(3,498,443.00)	(3,849,870.00)	0.00	(3,849,870.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/US	SES		(3,498,443.00)	(3,849,870.00)	0.16	(3,849,870.00)		

Description Res	ource Codes	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)			(4,616,920.00)	(2,436,267.00)	(1,939,492.41)	(2,436,267.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance a) As of July 1 - Unaudited		9791	3,679,370.33	3,679,370.33		3,679,370.33	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,679,370.33	3,679,370.33		3,679,370.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,679,370.33	3,679,370.33		3,679,370.33		
2) Ending Balance, June 30 (E + F1e)			(937,549.67)	1,243,103.33		1,243,103.33		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	9,659.00		9,659.00		
Stores		9712	0.00	100,305.00		100,305.00		
Prepaid Expenditures		9713	0.00	3,000.00		3,000.00		
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 d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						2		
Reserve for Economic Uncertainties		9789	0.00	1,130,139.33		1,130,139.33		
Unassigned/Unappropriated Amount		9790	(937,549.67)	0.00		0.00		

12-13 Second Interim General Fund 12-13 Second Interim 37 68379 0000000 12-13 Second Interim 37 68379 00000000 12-13 Second Interim 37 68379 000000000 12-13 Second Interim 12-13 Second Interim 13-13 Second Inter

Description Resource Codes	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	10,194,277.00	11,610,995.00	3,468,238.00	11,610,995.00	0.00	0.09
Charter Schools General Purpose Entitlement - State Aid	8015	0.00	0.00	0.00	0.00	0.00	0.09
State Aid - Prior Years	8019	0.00	161,298.00	161,297.88	161,298.00	0.00	0.09
Tax Relief Subventions Homeowners' Exemptions	8021	137,020.00	133,038.00	66,516.83	133,038.00	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	13,542,761.00	13,394,848.00	6,387,401.84	13,394,848.00	0.00	0.0
Unsecured Roll Taxes	8042	510,295.00	515,843.00	509,455.26	515,843.00	0.00	0.0
Prior Years' Taxes	8043	0.00	1,920.00	2,100.57	1,920.00	0.00	0.0
Supplemental Taxes	8044	155,468.00	165,079.00	109,031.50	165.079.00	0.00	0.0
Education Revenue Augmentation	0044	155,406.00	103,079.00	109,031.30	103,079.00	0.00	0.0
Fund (ERAF)	8045	(1,525,430.00)	(1,623,013.00)	0.00	(1,623,013.00)	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)	8047	163,576.00	1,156,352.00	1,156,352.17	1,156,352.00	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		23,177,967.00	25,516,360.00	11,860,394.05	25,516,360.00	0.00	0.0
Revenue Limit Transfers							
Unrestricted Revenue Limit Transfers - Current Year 0000	8091	(1,041,102.00)	(987,261.00)	0.00	(987,261.00)	0.00	0.0
Continuation Education ADA Transfer 2200	8091	(1)0 11) 102:00	(001,201100)	0.00	(001,201.00)	0.00	0.0
Community Day Schools Transfer 2430	8091						
Special Education ADA Transfer 6500	8091						
All Other Revenue Limit	300						
Transfers - Current Year All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0
PERS Reduction Transfer	8092	51,644.00	60,809.00	63,005.56	60,809.00	0.00	0.0
Transfers to Charter Schools in Lieu of Property Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Transfers	8097	0.00	0.00	0.00	0.00	0.00	0.0
Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, REVENUE LIMIT SOURCES		22,188,509.00	24,589,908.00	11,923,399.61	24,589,908.00	0.00	0.0
FEDERAL REVENUE							
Maintenance and Operations	8110	0.00	0.00	0.00	0.00	0.00	0.0
Special Education Entitlement	8181	0.00	0.00	0.00	0.00		
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
	8285	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	Projected Year Totals (D)	Difference (Col B & D)	% Diff (E/B)
Jesc i puoli	3000-3009, 3011-	Codes	, M	(a)		(0)	(E)	(F)
	3024, 3026-3299, 4000-4034, 4036-							
NCLB/IASA	4139, 4202, 4204- 4215, 5510	8290						
	4215, 5510	0290						
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		, , , , , , , , , , , , , , , , , , ,				ئىد. ، ،
Other Federal Revenue	All Other	8290	37,712.00	77,742.00	77,741.35	77,742.00	0.00	0.09
TOTAL, FEDERAL REVENUE			37,712.00	77,742.00	77,741.35	77,742.00	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	_,,,,	22.00						
Current Year	6355-6360	8311					STATE OF THE STATE OF	
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319					5	
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311	canada a sa			i i.		
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.09
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	1,184,526.00	1,184,526.00	364,408.00	1,184,526.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	15,168.00	15,168.00	15,168.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materia	als	8560	590,584.00	648,186.00	220,169.32	648,186.00	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	0.00	0.00	0.00	0.00	0.00	0.07
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	0200	5500						
Prevention Grant	7391	8590				Photo E CAR		
Quality Education Investment Act	7400	8590						7-11-

Description Resource Cod	Object les 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)
All Other State Revenue All Other	8590	1,745,151.00	1,746,689.00	821,441.00	1,746,689.00	0.00	0.09
TOTAL, OTHER STATE REVENUE		3,520,261.00	3,594,569.00	1,421,186.32	3,594,569.00	0.00	0.09
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	0.09
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	8631	0.00	0.00	0.00	0.00	0.00	0.0
Sale of Equipment/Supplies 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	97,986.00	97,986.00	56,372.78	97,986.00	0.00	0.0
Interest	8660	59,538.00	20,000.00	12,513.96	20,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts	0002						0.0
Adult Education Fees	8671	0.00	0.00	0.00	0.00	0.00	0.0
Non-Resident Students	8672	0.00	0.00	0.00	0.00	0.00	0.0
Transportation Fees From Individuals	8675	0.00	0.00	0.00	0.00		
Transportation Services 7230, 7240	8677						
Interagency Services All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0
Mitigation/Developer Fees	8681	0.00	0.00	0.00	0.00	0.00	0.0
All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.00	0.0
Other Local Revenue				2			
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment	8691	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues From Local Sources	8697	0.00	0.00	0.00	0.00		
All Other Local Revenue	8699	70,000.00	95,760.00	56,679.43	95,760.00	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						
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					3		
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	0.0
From JPAs All Other	8793	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	0.0
California Dept of Education	0.00		0.00			.,	0.0

San Ysidro Elementary San Diego County

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

37 68379 0000000 Form 01I

Description	Resource Codes	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)
TOTAL, OTHER LOCAL REVENUE			227,524.00	213,746.00	125,566.17	213,746.00	0.00	0.0%
TOTAL, REVENUES			25,974,006.00	28,475,965.00	13,547,893.45	28,475,965.00	0.00	0.0%

37 68379 0000000 Form 01I

	Revenues,	Expenditures, and C	hanges in Fund Baland	ce 			
Description Resource Cod	Object es 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	13,665,971.00	12,879,133.00	7,439,489.38	12,879,133.00	0.00	0.0%
Certificated Pupil Support Salaries	1200	586,629.00	583,585.00	338,204.76	583,585.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	1,404,733.00	1,530,485.00	889,781.34	1,530,485.00	0.00	0.0%
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES	.000	15,657,333.00	14,993,203.00	8,667,475.48	14,993,203.00	0.00	0.09
CLASSIFIED SALARIES		10,007,000.00	77,000,200.00	0,001,410.40	11,000,200.00	0.00	0.07
Classified Instructional Salaries	2100	0.00	11,584.00	1,965.10	11,584.00	0.00	0.0%
Classified Support Salaries	2200	1,271,802.00	1,379,580.00	830,774.99	1,379,580.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	323,645.00	342,701.00	199,907.68	342,701.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	1,158,841.00	1,240,375.00	721,720.04	1,240,375.00	0.00	0.09
Other Classified Salaries	2900	232,561.00	242,453.00	122,098.74	242,453.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		2,986,849.00	3,216,693.00	1,876,466.55	3,216,693.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	1,297,022.00	1,239,415.00	713,816.70	1,239,415.00	0.00	0.0
PERS	3201-3202	289,277.00	340,904.00	188,912.24	340,904.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	428,930.00	461,722.00	253,977.74	461,722.00	0.00	0.0
Health and Welfare Benefits	3401-3402	1,845,641.00	1,746,672.00	1,015,469.55	1,746,672.00	0.00	0.0
Unemployment Insurance	3501-3502	208,730.00	201,647.00	116,419.58	201,647.00	0.00	0.0
Workers' Compensation	3601-3602	555,119.00	382,863.00	220,681.11	382,863.00	0.00	0.0
OPEB, Allocated	3701-3702	406,687.00	470,000.00	233,917.77	470,000.00	0.00	0.0
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction	3801-3802	67.00	785.00	26,519.61	785.00	0.00	0.0
Other Employee Benefits	3901-3902	46,144.00	35,982.00	23,233.70	35,982.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		5,077,617.00	4,879,990.00	2,792,948.00	4,879,990.00	0.00	0.09
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	98,000.00	0.00	0.00	0.00	0.00	0.0
Books and Other Reference Materials	4200	1,851.00	49,983.00	49,982.08	49,983.00	0.00	0.0
Materials and Supplies	4300	524,054.00	587,919.00	304,314.04	587,919.00	0.00	0.0
Noncapitalized Equipment	4400	43,960.00	99,589.00	31,272.68	99,589.00	0.00	0.0
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		667,865.00	737,491.00	385,568.80	737,491.00	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	42,298.00	46,190.00	19,586.93	46,190.00	0.00	0.0
Dues and Memberships	5300	14,721.00	14,721.00	10,758.64	14,721.00	0.00	0.0
Insurance	5400-5450	294,998.00	294,998.00	259,706.56	294,998.00	0.00	0.0
Operations and Housekeeping Services	5500	1,244,783.00	1,682,283.00	741,998.08	1,682,283.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	603,439.00	673,477.00	326,437.96	673,477.00	0.00	0.0
Transfers of Direct Costs	5710	(326.00)	(20,136.00)	(22,930.90)	(20,136.00)	0.00	0.0
Transfers of Direct Costs - Interfund	5750	(4,133.00)		1,251.03	(1,341.00)	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	581,154.00		356,183.82	683,337.00	0.00	0.0
Communications	5900	87,805.00		71,935.07	94,768.00	0.00	0.0
TOTAL, SERVICES AND OTHER	2300	67,803.00	94,700.00	7 1,935.07	94,700.00	0.00	0.0
OPERATING EXPENDITURES		2,864,739.00	3,468,297.00	1,764,927.19	3,468,297.00	0.00	0.09

Description	Resource Codes	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				,		X=/		
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	24,788.00	10,000.00	0.00	10,000.00	0.00	0.0
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, CAPITAL OUTLAY			24,788.00	10,000.00	0.00	10,000.00	0.00	0.0
THER OUTGO (excluding Transfers of Inc	direct Costs)							
Tuition								
Tuition for Instruction Under Interdistrict		7110	0.00	0.00	0.00	0.00	0.00	0.0
Attendance Agreements			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	
Tuition, Excess Costs, and/or Deficit Paymerts to Districts or Charter Schools	ents	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 App To Districts or Charter Schools	portionments 6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportlonments	0000	. 220						
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	0.1
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	467,899.00	467,899.00	0.00	467,899.00	0.00	0.
TOTAL, OTHER OUTGO (excluding Transfe	ers of Indirect Costs)		467,899.00	467,899.00	0.00	467,899.00	0.00	0.
OTHER OUTGO - TRANSFERS OF INDIREC		3.00						
Transfers of Indirect Costs		7310	(487,186.00)	(548,267.00)	0.00	(548,267.00)	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	(167,421.00)) (162,944.00)	0.00	(162,944.00)	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF	F INDIRECT COSTS		(654,607.00)) (711,211.00)	0.00	(711,211.00)	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)
INTERFUND TRANSFERS	Nesource oodes	oodes	\~\		(0)	(0)	\ <u>-</u>)	
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.16	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	0.16	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/		7040	0.00			0.00		
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	0.09
OTHER SOURCES/USES SOURCES								
3000023								
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			A JOHN NAMES WAS ASSESSED.					
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		, 500	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS			0.00	0.00	0.00	0.00	0,00	0.07
Contributions from Unrestricted Revenues		8980	(3,498,443.00)	(3,849,870.00)	0.00	(3,849,870.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			(3,498,443.00)			(3,849,870.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)	,		(3,498,443.00)	(3,849,870.00)	0.16	(3,849,870.00)	0.00	0.0%



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Description		ject des	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Coi B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources	8010-	-8099	1,179,427.00	1,125,586.00	46,396.00	1,125,586.00	0.00	0.0%
2) Federal Revenue	8100-	-8299	2,401,364.00	3,322,501.00	1,266,175.43	3,322,501.00	0.00	0.0%
3) Other State Revenue	8300-	-8599	2,341,776.00	2,757,602.00	1,290,590.86	2,757,602.00	0.00	0.0%
4) Other Local Revenue	8600-	-8799	3,724,123.00	3,543,381.00	1,864,505.96	3,543,381.00	0.00	0.0%
5) TOTAL, REVENUES			9,646,690.00	10,749,070.00	4,467,668.25	10,749,070.00		
B. EXPENDITURES								
1) Certificated Salaries	1000-	-1999	3,879,460.00	4,281,078.00	2,358,858.60	4,281,078.00	0.00	0.0%
2) Classified Salaries	2000-	-2999	3,023,300.00	3,346,070.00	1,890,994.51	3,346,070.00	0.00	0.0%
3) Employee Benefits	3000-	-3999	2,308,142.00	2,379,989.00	1,356,042.83	2,379,989.00	0.00	0.0%
4) Books and Supplies	4000-	-4999	1,346,573.00	1,784,777.00	424,110.12	1,784,777.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-	-5999	2,100,472.00	2,544,239.00	813,862.49	2,544,239.00	0.00	0.0%
6) Capital Outlay	6000-	-6999	0.00	0.00	0.00	0.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)		-7299 -7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-	-7399	487,186.00	548,267.00	0.00	548,267.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,145,133.00	14,884,420.00	6,843,868.55	14,884,420.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9	j.		(3,498,443.00)	(4,135,350.00)	(2,376,200.30)	(4,135,350.00)		
D. OTHER FINANCING SOURCES/USES								
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%
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	3,498,443.00	3,849,870.00	0.00	3,849,870.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/U	SES		3,498,443.00	3,849,870.00	0.00	3,849,870.00		

Description Resc		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	(285,480.00)	(2,376,200.30)	(285,480.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited	,	9791	3,032,922.86	3,032,922.86		3,032,922.86	0.00	0.0%
b) Audit Adjustments	,	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,032,922.86	3,032,922.86		3,032,922.86		
d) Other Restatements	,	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,032,922.86	3,032,922.86		3,032,922.86		
2) Ending Balance, June 30 (E + F1e)			3,032,922.86	2,747,442.86		2,747,442.86		
Components of Ending Fund Balance a) Nonspendable Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others	i	9719	0.00	0.00		0.00		
b) Restricted		9740	3,032,922.86	2,747,442.86		2,747,442.86		
c) Committed Stabilization Arrangements	1	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	0.00	9760				0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated					1			
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 Entitlem	nent - 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		2000						
(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		2004						
Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.09
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.09
Special Education ADA Transfer	6500	8091	1,041,102.00	987,261.00	0.00	987,261.00	0.00	0.09
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.09
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Pr	operty Taxes	8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	138,325.00	138,325.00	46,396.00	138,325.00	0.00	0.09
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, REVENUE LIMIT SOURCES			1,179,427.00	1,125,586.00	46,396.00	1,125,586.00	0.00	0.09
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.09
Special Education Entitlement		8181	655,604.00	836,913.00	209,228.00	836,913.00	0.00	0.09
Special Education Discretionary Grants		8182	93,945.00	133,734.00	20,775.00	133,734.00	0.00	0.0
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.09
Pass-Through Revenues from Federal Sou	rces	8287	0.00	0.00	0.00	0.00	0.00	0.09

Description	Resource Codes	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)
	3000-3009, 3011-		V 7	X-7	- Ch	<u> </u>	\\\	<i>V.J.</i>
	3024, 3026-3299, 4000-4034, 4036-							
NCLB/IASA	4139, 4202, 4204- 4215, 5510	8290	0.00	0.00	5,172.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	994,025.00	1,615,697.00	610,608.39	1,615,697.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent					THE THE			
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	257,486.00	282,171.00	149,844.56	282,171.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	2,334.00	2,334.00	0.00	2,334.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP Student Program	4203	8290	276,719.00	306,658.00	192,774.99	306,658.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	121,251.00	144,994.00	77,772.49	144,994.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,401,364.00	3,322,501.00	1,266,175.43	3,322,501.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement	2400	0515	0.00	0.00	0.00	0.00	0.00	0.07
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	0.00	80,387.00	44,214.00	80,387.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	1,434,927.00	1,793,412.00	717,365.00	1,793,412.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	103,364.00	23,338.00	12,834.00	23,338.00	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	118,868.00	147,144.00	34,218.86	147,144.00	0.00	0.0%
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			
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			0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
School Community Violence	0200	3330	0.00	0.00	0.00	0.00	0.00	0.07
Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	475,200.00	419,900.00	335,920.00	419,900.00	0.00	0.0%

2012-13 Second Interim General Fund estricted (Resources 2000-9999)

37 68379 0000000 Form 01I

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
All Other State Revenue	All Other	8590	209,417.00	293,421.00	146,039.00	293,421.00	0.00	0.0
TOTAL, OTHER STATE REVENUE			2,341,776.00	2,757,602.00	1,290,590.86	2,757,602.00	0.00	0.09
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	0.09
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		0010	0,00	0.00	0.00	0.00	0.00	0.0
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	214,198.00	80,251.00	80,250.87	80,251.00	0.00	0.0
Penalties and Interest from Delinquent N Limit Taxes	on-Revenue	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	1,098,938.00	1,050,319.00	682,707.90	1,050,319.00	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	9%)	8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local So	urces	8697	0.00	0.00	0.00	0.00	0.00	0.0
All Other Local Revenue		8699	0.00	1,824.00	1,738.69	1,824.00	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	2,410,987.00	2,410,987.00	1,099,808.50	2,410,987.00	0.00	0.0
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0
								· · · · · · · · · · · · · · · · · · ·
From County Offices	All Other All Other	8792 8793	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs								0.0

California Dept of Education SACS Financial Reporting Software - 2012.2.0 San Ysidro Elementary San Diego County

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

37 68379 0000000 Form 01

Description	Resource Codes	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)
TOTAL, OTHER LOCAL REVENUE			3,724,123.00	3,543,381.00	1,864,505.96	3,543,381.00	0.00	0.0%
TOTAL, REVENUES			9,646,690.00	10,749,070.00	4,467,668.25	10,749,070.00	0.00	0.0%



Beautinting Codes	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	3,550,230.00	3,906,331.00	2,111,733.41	3,906,331.00	0.00	0.0
Certificated Pupil Support Salaries	1200	167,734.00	211,482.00	97,320.10	211,482.00	0.00	0.09
Certificated Supervisors' and Administrators' Salaries	1300	74,415.00	76,646.00	99,277.76	76,646.00	0.00	0.0%
Other Certificated Salaries	1900	87,081.00	86,619.00	50,527.33	86,619.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		3,879,460.00	4,281,078.00	2,358,858.60	4,281,078.00	0.00	0.09
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	1,672,486.00	1,922,119.00	1,047,826.36	1,922,119.00	0.00	0.0
Classified Support Salaries	2200	781,204.00	872,264.00	494,534.53	872,264.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	30,342.00	32,221.00	18,795.26	32,221.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	490,458.00	472,329.00	299,536.25	472,329.00	0.00	0.09
Other Classified Salaries	2900	48,810.00	47,137.00	30,302.11	47,137.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		3,023,300.00	3,346,070.00	1,890,994.51	3,346,070.00	0.00	0.0
EMPLOYEE BENEFITS			-,	., ,	-,,-		
STRS	3101-3102	325,703.00	330,769.00	188,516.08	330,769.00	0.00	0.0
PERS	3201-3202	317,749.00	373,142.00	207,327.81	373,142.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	280,466.00	305,606.00	169,894.28	305,606.00	0.00	0.0
Health and Welfare Benefits	3401-3402	1,057,273.00	1,082,663.00	625,962.15	1,082,663.00	0.00	0.0
Unemployment Insurance	3501-3502	75,934.00	79,248.00	46,749.83	79,248.00	0.00	0.0
Workers' Compensation	3601-3602	206,402.00	156,674.00	88,494.82	156,674.00	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	44,615.00	51,887.00	29,097.86	51,887.00	0.00	0.0
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS	3001 0002	2,308,142.00		1,356,042.83	2,379,989.00	0.00	0.0
BOOKS AND SUPPLIES		2,000,112.00	2,0.0,000.00	1,000,012.00		0.00	
Approved Textbooks and Core Curricula Materials	4100	138,868.00	168,093.00	88,481.35	168,093.00	0.00	0.0
Books and Other Reference Materials	4200	3,000.00		36,021.94	36,479.00	0.00	0.0
Materials and Supplies	4300	926,181.00		256,205.44	1,396,809.00	0.00	0.0
Noncapitalized Equipment	4400	278,524.00		43,401.39	183,396.00	0.00	0.0
Food	4700	0.00		0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		1,346,573.00		424,110.12	1,784,777.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES		1,0 (0,0) 0.00	7,701,771.00	12 3,110.12	1,101,111.00	0.00	
Subagreements for Services	5100	479,290.00	0.00	5,000.00	0.00	0.00	0.0
Travel and Conferences	5200	32,749.00	62,420.00	28,907.79	62,420.00	0.00	0.0
Dues and Memberships	5300	2,000.00	6,000.00	2,950.95	6,000.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	867,356.00	1,054,924.00	465,241.74	1,054,924.00	0.00	0.0
Transfers of Direct Costs	5710	326.00	20,136.00	22,930.90	20,136.00	0.00	0.0
Transfers of Direct Costs - Interfund	5750	7,029.00	7,029.00	1,115.00	7,029.00	0.00	0.0
Professional/Consulting Services and	5000	711 415 00	1 202 500 02	206 060 00	1 202 500 00	0.00	
Operating Expenditures	5800	711,415.00		286,962.82	1,392,500.00	0.00	0.0
Communications	5900	307.00	1,230.00	753.29	1,230.00	0.00	0.0



2-13 Second Interim General Fund 37 68379 0000000 It (Resources 2000-9999) Form 011

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.09
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO (excluding Transfers of Indire	ect Costs)							
Tuition Tuition for Instruction Under Interdistrict							riginal and the second	
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	0.09
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools	S	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 Apport To Districts or Charter Schools	ionments 6500	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0
Debt Service Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO (excluding Transfers	of Indirect Costs)	***************************************	0.00	0.00	0.00	0.00	0.00	0.0
OTHER OUTGO - TRANSFERS OF INDIRECT	COSTS							
Transfers of Indirect Costs		7310	487,186.00	548,267.00	0.00	548,267.00	0.00	0.0
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, OTHER OUTGO - TRANSFERS OF IN	IDIRECT COSTS		487,186.00	548,267.00	0.00	548,267.00	0.00	0.0
TOTAL, EXPENDITURES			13,145,133.00	14,884,420.00	6,843,868.55	14,884,420.00	0.00	0.0

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

Description F		Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B)
	tesource Codes (Codes	(A)	(B)	(C)	(0)	(=)	(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		224						
Redemption Fund Other Authorized Interfund Transfers In		8914 8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0313	0.00	0.00	0.00	0.00	0.00	0.0
INTERFUND TRANSFERS OUT					THE THE PERSON NAMED IN STREET	20 7 9 20 and 1 and 1 a f		
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.09
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.09
To: State School Building Fund/		7012	0.00	0.00 ;	0.00	0.00		
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0,00	0.00
(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						1		
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	3,498,443.00	3,849,870.00	0.00	3,849,870.00	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			3,498,443.00	3,849,870.00	0.00	3,849,870.00	0.00	0.0
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			3,498,443.00	3,849,870.00	0.00	3,849,870.00	0.00 :	0.0



Description Resource Co	Object odes 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	23,367,936.00	25,715,494.00	11,969,795.61	25,715,494.00	0.00	0.0%
2) Federal Revenue	8100-8299	2,439,076.00	3,400,243.00	1,343,916.78	3,400,243.00	0.00	0.0%
3) Other State Revenue	8300-8599	5,862,037.00	6,352,171.00	2,711,777.18	6,352,171.00	0.00	0.0%
4) Other Local Revenue	8600-8799	3,951,647.00	3,757,127.00	1,990,072.13	3,757,127.00	0.00	0.0%
5) TOTAL, REVENUES		35,620,696.00	39,225,035.00	18,015,561.70	39,225,035.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	19,536,793.00	19,274,281.00	11,026,334.08	19,274,281.00	0.00	0.0%
2) Classified Salaries	2000-2999	6,010,149.00	6,562,763.00	3,767,461.06	6,562,763.00	0.00	0.0%
3) Employee Benefits	3000-3999	7,385,759.00	7,259,979.00	4,148,990.83	7,259,979.00	0.00	0.0%
4) Books and Supplies	4000-4999	2,014,438.00	2,522,268.00	809,678.92	2,522,268.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	4,965,211.00	6,012,536.00	2,578,789.68	6,012,536.00	0.00	0.0%
6) Capital Outlay	6000-6999	24,788.00	10,000.00	0.00	10,000.00	0.00	0.0%
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299 7400-7499	467,899.00	467,899.00	0.00	467,899.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(167,421.00)	(162,944.00)	0.00	(162,944.00)	0.00	0.0%
9) TOTAL, EXPENDITURES		40,237,616.00	41,946,782.00	22,331,254.57	41,946,782.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(4,616,920.00)	(2,721,747.00)	(4,315,692.87)	(2,721,747.00)		
D. OTHER FINANCING SOURCES/USES					an market a second	Antiques en Latico	
Interfund Transfers a) Transfers in	8900-8929	0.00	0.00	0.16	0.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.16	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,616,920.00)	(2,721,747.00)	(4,315,692.71)	(2,721,747.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	6,712,293.19	6,712,293.19		6,712,293.19	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,712,293.19	6,712,293.19		6,712,293.19		
d) Other Restatements		9795	0.00	0.00		_0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d))		6,712,293.19	6,712,293.19		6,712,293.19		
2) Ending Balance, June 30 (E + F1e)			2,095,373.19	3,990,546.19		3,990,546.19		
Components of Ending Fund Balance a) Nonspendable		0744		0.050.00		0.050.00		
Revolving Cash		9711	0.00	9,659.00		9,659.00		
Stores		9712	0.00			100,305.00		
Prepaid Expenditures		9713	0.00	3,000.00		3,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,032,922.86	2,747,442.86		2,747,442.86		
c) Committed Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	1,130,139.33		1,130,139.33		
Unassigned/Unappropriated Amount		9790	(937,549.67)	0.00		0.00		

				Board Approved		Projected Year	Difference	% Diff
Description	Resource Codes	Object Codes	Original Budget (A)	Operating Budget (B)	Actuals To Date (C)	Totals (D)	(Col B & D) (E)	(E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	10,194,277.00	11,610,995.00	3,468,238.00	11,610,995.00	0.00	0.0
Charter Schools General Purpose Entitleme	ent - State Aid	8015	0.00	0.00	0.00	0,00	0.00	0.0
State Aid - Prior Years		8019	0.00	161,298.00	161,297.88	161,298.00	0.00	0.0
Tax Relief Subventions Homeowners' Exemptions		8021	137,020.00	133,038.00	66,516.83	133,038.00	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	13,542,761.00	13,394,848.00	6,387,401.84	13,394,848.00	0.00	0.0
Unsecured Roll Taxes		8042	510,295.00	515,843.00	509,455.26	515,843.00	0.00	0.0
Prior Years' Taxes		8043	0.00	1,920.00	2,100.57	1,920.00	0.00	0.0
Supplemental Taxes		8044	155,468.00	165,079.00	109,031.50	165,079.00	0.00	0.0
Education Revenue Augmentation Fund (ERAF)		8045	(1,525,430.00)	(1,623,013.00)	0.00	(1,623,013.00)	0.00	0.0
Community Redevelopment Funds (SB 617/699/1992)		8047	163,576.00	1,156,352.00	1,156,352.17	1,156,352.00	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			23,177,967.00	25,516,360.00	11,860,394.05	25,516,360.00	0.00	0.0
Revenue Limit Transfers			same and a same of					
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,041,102.00) (987,261.00)	0.00	(987,261.00)	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	1,041,102.00	987,261.00	0.00	987,261.00	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	51,644.00	60,809.00	63,005.56	60,809.00	0.00	0.0
Transfers to Charter Schools in Lieu of Pro	perty Taxes	8096	0.00	0.00	0.00	0.00	0.00	0.0
Property Taxes Transfers		8097	138,325.00	138,325.00	46,396.00	138,325.00	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			23,367,936.00	25,715,494.00	11,969,795.61	25,715,494.00	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	655,604.00	836,913.00	209,228.00	836,913.00	0.00	0.0
Special Education Discretionary Grants		8182	93,945.00	133,734.00	20,775.00	133,734.00	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 Source	ces	8287	0.00	0.00	0.00	0.00	0.00	0.0

ocarinkian	Pagauras Cadas	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
escription	3000-3009, 3011- 3024, 3026-3299, 4000-4034, 4036-	Codes	(A)	(B)	(C)	(D)	(E)	(F)
NCLB/IASA	4139, 4202, 4204- 4215, 5510	8290	0.00	0.00	5,172.00	0.00	0.00	0.0
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	994,025.00	1,615,697.00	610,608.39	1,615,697.00	0.00	0.0
NCLB: Title I, Part D, Local Delinquent	3010	0230	334,023.00	1,010,007.00	010,000.33	1,019,007.00	0.00	0.0
Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0
NCLB: Title II, Part A, Teacher Quality	4035	8290	257,486.00	282,171.00	149,844.56	282,171.00	0.00	0.0
NCLB: Title III, Immigration Education Program	4201	8290	2,334.00	2,334.00	0.00	2,334.00	0.00	0.0
NCLB: Title III, Limited English Proficient (LEP Student Program	4203	8290	276,719.00	306,658.00	192,774.99	306,658.00	0.00	0.0
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0
Other Federal Revenue	All Other	8290	158,963.00	222,736.00	155,513.84	222,736.00	0.00	0.0
TOTAL, FEDERAL REVENUE			2,439,076.00	3,400,243.00	1,343,916.78	3,400,243.00	0.00	0.0
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.
Home-to-School Transportation	7230	8311	0.00	80,387.00	44,214.00	80,387.00	0.00	0
Economic Impact Aid	7090-7091	8311	1,434,927.00	1,793,412.00	717,365.00	1,793,412.00	0.00	0
Spec. Ed. Transportation	7240	8311	103,364.00	23,338.00	12,834.00	23,338.00	0.00	0
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0
Class Size Reduction, K-3		8434	1,184,526.00	1,184,526.00	364,408.00	1,184,526.00	0.00	0
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0
Mandated Costs Reimbursements		8550	0.00	15,168.00	15,168.00	15,168.00	0.00	0
Lottery - Unrestricted and Instructional Materi Tax Relief Subventions	•	8560	709,452.00	795,330.00	254,388.18	795,330.00	0.00	0
Restricted Levies - Other		0575	0.00	0.00	0.00	0.00	0.00	^
Homeowners' Exemptions Other Subventions/In-Lieu Taxes		8575 8576	0.00		0.00	0.00	0.00	0
Pass-Through Revenues from State Sources		8587	0.00		0.00	0.00	0.00	0
School Based Coordination Program	7250	8590	0.00		0.00	0.00	0.00	0
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0
Charter School Facility Grant	6030	8590	0.00		0.00	0.00	0.00	0
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00		0.00	0.00	0.00	0
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0
Class Size Reduction Facilities	6200	8590	0.00		0.00	0.00	0.00	0.
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.
Lieveliinii Qialit	7400	8590	475,200.00		335,920.00	419,900.00	0.00	0. Q.

escription	Resource Codes	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)
All Other State Revenue	All Other	8590	1,954,568.00	2,040,110.00	967,480.00	2,040,110.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,862,037.00	6,352,171.00	2,711,777.18	6,352,171.00	0.00	0.0%
THER LOCAL REVENUE								
Other Local Revenue County and District Taxes								
Other Restricted Levies		0045	0.00	0.00	0.00	0.00	0.00	0.00
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.09
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 Non-Ad Valorem Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0
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	214,198.00	80,251.00	80,250.87	80,251.00	0.00	0.0
Penalties and Interest from Delinquent Non Limit Taxes	-Revenue	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	97,986.00	97,986.00	56,372.78	97,986.00	0.00	0.0
Interest		8660	59,538.00	20,000.00	12,513.96	20,000.00	0.00	0.0
Net Increase (Decrease) in the Fair Value of	Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0
Fees and Contracts					ing de laborate			
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	1,098,938.00	1,050,319.00	682,707.90	1,050,319.00	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	\ A alti-ration and	0001	0.00	0.00	0.00	0.00	0.00	0.0
Plus: Misc Funds Non-Revenue Limit (50%		8691	0.00	0.00	0.00	0.00	0.00	0.0
Pass-Through Revenues From Local Source All Other Local Revenue	es	8697 8699	70,000.00	0.00 97,584.00	0.00 58,418.12	0.00 97,584.00	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		0701-0700	0.00	0,00	0.00	0.00	0.00	0.0
Special Education SELPA Transfers	2500	0704	0.00	0.00	0.00		0.00	
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0
From IDAs	6500	8792	2,410,987.00	2,410,987.00	1,099,808.50	2,410,987.00	0.00	0.0
From JPAs ROC/P Transfers	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0
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
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0
From JPAs	All Other	0,00	0.00			200.00.00.00.00.00.00.00.00.00.00.00.00.		

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

37 68379 0000000 Form 01I

Description	Resource Codes	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)
TOTAL, OTHER LOCAL REVENUE			3,951,647.00	3,757,127.00	1,990,072.13	3,757,127.00	0.00	0.0%
TOTAL, REVENUES			35,620,696.00	39,225,035.00	18,015,561.70	39,225,035.00	0.00	0.0%

	Object	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff (E/B)
Description Resource Codes	Codes	(A)	(B)	(C)	(D)	(E)	(F)
CERTIFICATED SALARIES							
Certificated Teachers' Salaries	1100	17,216,201.00	16,785,464.00	9,551,222.79	16,785,464.00	0.00	0.0
Certificated Pupil Support Salaries	1200	754,363.00	795,067.00	435,524.86	795,067.00	0.00	0.0
Certificated Supervisors' and Administrators' Salaries	1300	1,479,148.00	1,607,131.00	989,059.10	1,607,131.00	0.00	0.0
Other Certificated Salaries	1900	87,081.00	86,619.00	50,527.33	86,619.00	0.00	0.0
TOTAL, CERTIFICATED SALARIES		19,536,793.00	19,274,281.00	11,026,334.08	19,274,281.00	0.00	0.0
CLASSIFIED SALARIES							
Classified Instructional Salaries	2100	1,672,486.00	1,933,703.00	1,049,791.46	1,933,703.00	0.00	0.0
Classified Support Salaries	2200	2,053,006.00	2,251,844.00	1,325,309.52	2,251,844.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries	2300	353,987.00	374,922.00	218,702.94	374,922.00	0.00	0.0
Clerical, Technical and Office Salaries	2400	1,649,299.00	1,712,704.00	1,021,256.29	1,712,704.00	0.00	0.0
Other Classified Salaries	2900	281,371.00	289,590.00	152,400.85	289,590.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES		6,010,149.00	6,562,763.00	3,767,461.06	6,562,763.00	0.00	0.0
EMPLOYEE BENEFITS							
STRS	3101-3102	1,622,725.00	1,570,184.00	902,332.78	1,570,184.00	0.00	0.0
PERS	3201-3202	607,026.00	714,046.00	396,240.05	714,046.00	0.00	0.0
OASDI/Medicare/Alternative	3301-3302	709,396.00	767,328.00	423,872.02	767,328.00	0.00	0.0
Health and Welfare Benefits	3401-3402	2,902,914.00	2,829,335.00	1,641,431.70	2,829,335.00	0.00	0.0
Unemployment Insurance	3501-3502	284,664.00	280,895.00	163,169.41	280,895.00	0.00	0.0
Workers' Compensation	3601-3602	761,521.00	539,537.00	309,175.93	539,537.00	0.00	0.0
OPEB, Allocated	3701-3702	406,687.00	470,000.00	233,917.77	470,000.00	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	44,682.00	52,672.00	55,617.47	52,672.00	0.00	0.0
Other Employee Benefits	3901-3902	46,144.00	35,982.00	23,233.70	35,982.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS		7,385,759.00	7,259,979.00	4,148,990.83	7,259,979.00	0.00	0.0
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	236,868.00	168,093.00	88,481.35	168,093.00	0.00	0.0
Books and Other Reference Materials	4200	4,851.00	86,462.00	86,004.02	86,462.00	0.00	0.0
Materials and Supplies	4300	1,450,235.00	1,984,728.00	560,519.48	1,984,728.00	0.00	0.0
Noncapitalized Equipment	4400	322,484.00	282,985.00	74,674.07	282,985.00	0.00	0.0
Food	4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		2,014,438.00	2,522,268.00	809,678.92	2,522,268.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	479,290.00	0.00	5,000.00	0.00	0.00	0.0
Travel and Conferences	5200	75,047.00	108,610.00	48,494.72	108,610.00	0.00	0.0
Dues and Memberships	5300	16,721.00	20,721.00	13,709.59	20,721.00	0.00	0.0
Insurance	5400-5450	294,998.00	294,998.00	259,706.56	294,998.00	0.00	0.0
Operations and Housekeeping Services	5500	1,244,783.00	1,682,283.00	741,998.08	1,682,283.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	1,470,795.00	1,728,401.00	791,679.70	1,728,401.00	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	2,896.00	5,688.00	2,366.03	5,688.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures	5800	1,292,569.00	2,075,837.00	643,146.64	2,075,837.00	0.00	0.0
Communications	5900	88,112.00		72,688.36	95,998.00	0.00	0.0
TOTAL, SERVICES AND OTHER	0000	55,112.50	55,990.00	7 2,000.00	55,550.00	0,00	
OPERATING EXPENDITURES		4,965,211.00	6,012,536.00	2,578,789.68	6,012,536.00	0.00	0.



Description Re	source Codes	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								
1		6100	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.076
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	24,788.00	10,000.00	0.00	10,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,788.00	10,000.00	0.00	10,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect of	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	4 -	7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportions To Districts or Charter Schools	ments 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			On the second second					
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	0.09
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	467,899.00	467,899.00	0.00	467,899.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of In	ndirect Costs)		467,899.00	467,899.00	0.00	467,899.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT CO	STS							
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(167,421.00	(162,944.00)	0.00	(162,944.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDI	RECT COSTS		(167,421.00	(162,944.00)	0.00	(162,944.00)	0.00	0.0%
TOTAL, EXPENDITURES			40,237,616.00	41,946,782.00	22,331,254.57	41,946,782.00	0.00	0.0%



Description R		ject des	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)
NTERFUND TRANSFERS				·	V. L.		3-7-	
INTERFUND TRANSFERS IN								
From: Special Reserve Fund	89	912	0.00	0.00	0.16	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund	89	914	0.00	0.00 :	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	89	919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.16	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund	76	611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund	76	512	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	76	613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	76	615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund	76	616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	76	619	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	88	931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings	88	953	0.00	0.00	0.00	0.00	_0.00	0.0%
Other Sources				•			7	
Transfers from Funds of Lapsed/Reorganized LEAs	89	965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	89	971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	89	979	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	0.09
USES						,	1	
Transfers of Funds from Lapsed/Reorganized LEAs	70	651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		699	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	89	980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		997	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.09
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Second Interim General Fund Exhibit: Restricted Balance Detail

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Resource	Description	2012-13 Projected Year Totals
7090	Economic Impact Aid (EIA)	0.89
7091	Economic Impact Aid: Limited English Profici	0.31
9010	Other Restricted Local	2,747,441.66
Total, Restricted B	Balance	2,747,442.86



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Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	168,157.00	77,659.00	69,205.00	77,659.00	0.00	0.0%
3) Other State Revenue	8300-8599	809,610.00	838,695.00	466,414.00	838,695.00	0.00	0.0%
4) Other Local Revenue	8600-8799	400,000.00	425,770.00	148,142.89	425,770.00	0.00	0.0%
5) TOTAL, REVENUES		1,377,767.00	1,342,124.00	683,761.89	1,342,124.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	600,732.00	607,634.00	348,949.58	607,634.00	0.00	0.0%
2) Classified Salaries	2000-2999	426,826.00	433,657.00	242,829.63	433,657.00	0.00	0.0%
3) Employee Benefits	3000-3999	236,997.00	238,190.00	130,657.96	238,190.00	0.00	0.0%
4) Books and Supplies	4000-4999	25,996.00	23,061.00	6,342.72	23,061.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	27,634.00	30,356.00	12,287.18	30,356.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
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	59,582.00	60,246.00	0.00	60,246.00	0.00	0.0%
9) TOTAL, EXPENDITURES		1,377,767.00	1,393,144.00	741,067.07	1,393,144.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	(51,020,00)	(57,305,18)	(51,020.00)		
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	(51,020.00)	(57,305.18)	(51,020.00)		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance a) As of July 1 - Unaudited	9791	62,651.35	62,651.35		62,651.35	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)		62,651.35	62,651.35		62,651.35		
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		62,651.35	62.651.35		62,651.35		
2) Ending Balance, June 30 (E + F1e)		62,651.35	11,631.35		11,631.35		
Components of Ending Fund Balance a) Nonspendable			and the state of t		and the state of t		
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	that it	0.00		
b) Restricted c) Committed	9740	62,651.35	11 631.35		11,631.35		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments	9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	9789	0.00	0.00	Ten service	0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00	to the comment	0,00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
and Neglected Other Federal Revenue	All Other	8290	168,157.00	0.00 77,659.00	69,205.00	77,659.00	0.00	0.0%
	All Other	0290			69,205.00	77,659.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		***************************************	168,157.00	77,659.00	69,205.00	77,659.00	0.00	0.0%
OTHER STATE REVENUE		2500	0.00	0.00	0.00	0.00	0.00	0.00/
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6055, 6056, 6105	8590	809,610.00	838,695.00	466,414.00	838,695.00	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			809,610.00	838,695.00	466,414.00	838,695.00	0.00	0.0%
OTHER LOCAL REVENUE				The second services of				
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	243.39	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investme	ents	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts			Samma vision of the Control of the C					
Child Development Parent Fees		8673	0.00	20,130.00	14,756.56	20,130.00	0.00	0.0%
Interagency Services		8677	400,000.00	405,640.00	133,141.91	405,640.00	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				Land Committee of the C				
All Other Local Revenue		8699	0.00	0.00	1.03	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			400,000.00	425,770.00	148,142.89	425,770.00	0.00	0.0%
TOTAL, REVENUES			1,377,767.00	1,342,124.00	683,761.89	1,342,124.00		

Description	Resource Codes Object	t Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES	Nesdurce Oddes - Object	Codes			(0)	101	\\	
CERTIFICATED SALARIES								
Certificated Teachers' Salaries	11	100	474,254.00	474,640.00	271,369.78	474,640.00	0.00	0.0%
Certificated Pupil Support Salaries	12	200	32,404.00	32,232.00	18,801.99	32,232.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries	13	300	94,074.00	100,762.00	58,777.81	100,762.00	0.00	0.0%
Other Certificated Salaries	19	900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			600,732.00	607,634.00	348,949.58	607,634.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries	2	100	303,303.00	301,065.00	166,144.61	301,065.00	0.00	0.0%
Classified Support Salaries	22	200	80,520.00	86,374.00	50,231.88	86,374.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	23	300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	24	100	43,003.00	46,218.00	26,453.14	46,218.00	0.00	0.0%
Other Classified Salaries	29	900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			426,826.00	433,657.00	242,829.63	433,657.00	0.00	0.0%
EMPLOYEE BENEFITS								and the same of th
STRS	3101	I-3102	51,524.00	51,147.00	29,013.26	51,147.00	0.00	0.0%
PERS	3201	1-3202	27,923.00	34,555.00	17,742.32	34,555.00	0.00	0.0%
OASDI/Medicare/Alternative	3301	1-3302	38,015.00	37,261.00	18,782.59	37,261.00	0.00	0.0%
Health and Welfare Benefits	3401	1-3402	73,764.00	77,460.00	43,786.31	77,460.00	0.00	0.0%
Unemployment Insurance	3501	1-3502	11,125.00	11,459.00	6,537.08	11,459.00	0.00	0.0%
Workers' Compensation	3601	1-3602	30,724.00	21,659.00	12,305.79	21,659.00	0.00	0.0%
OPEB, Allocated	3701	1-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees	3759	1-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction	3801	1-3802	3,922.00	4,649.00	2,490.61	4,649.00	0.00	0.0%
Other Employee Benefits	3901	1-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			236,997.00	238,190.00	130,657.96	238,190.00	0.00	0.0%
BOOKS AND SUPPLIES								The state of the s
Approved Textbooks and Core Curricula Materials	4	100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials	4	200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4	300	25,996.00	20,495.00	3,777.19	20,495.00	0.00	0.0%
Noncapitalized Equipment	4	400	0.00	2,566.00	2,565.53	2,566.00	0.00	0.0%
Food	4	700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			25,996.00	23,061.00	6,342.72	23,061.00	0.00	0.0%

Description Reso	urce Codes 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	35,637, 55,637			101		1-1	
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	7,611.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	15,258.00	17,591.00	7,637.78	17,591.00	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	2,464.00	9,464.00	3,993.65	9,464.00	0.00	0.0%
Professional/Consulting Services and	3730	2,404.00	3,404.00	0,000.00	3,404.00	0.00	0.0 70
Operating Expenditures	5800	2,090.00	2,090.00	465.00	2,090.00	0.00	0.0%
Communications	5900	211.00	711.00	190.75	711.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		27,634.00	30,356.00	12,287.18	30,356.00	0.00	0.0%
CAPITAL OUTLAY					2200		
Land	6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements	6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment	6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement	6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)							
Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	59,582.00	60,246.00	0.00	60,246.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		59,582.00	60,246.00	0.00	60,246.00	0.00	0.0%
TOTAL, EXPENDITURES		1,377,767.00	1,393,144.00	741,067.07	1,393,144.00		

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS							
INTERFUND TRANSFERS IN							
From: General Fund	8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT							
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES		0.00	0.00	0.00	0.00	0.00	0.0%
USES		0.00	0.00	0.00	0.00	0.00	0.0 //
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	0.09
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

Second Interim Child Development Fund Exhibit: Restricted Balance Detail

37 68379 0000000 Form 12I

		2012/13
Resource	Description	Projected Year Totals
6130	Child Development: Center-Based Reserve Account	11,631.35
Total, Restr	icted Balance	11,631.35



Description	Resource Codes Object Code	Original Budget	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column 8 & D (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	1,700.000.00	1,700,000.00	664,896.80	1,700,000.00	0.00	0.0%
3) Other State Revenue	8300-8599	150,000.00	150,000.00	51,445.12	150,000.00	0.00	0.0%
4) Other Local Revenue	8600-8799	204,200.00	112,958.00	58,676.02	112,958.00	0.00	0.0%
5) TOTAL, REVENUES		2.054.200.00	1,962,958.00	775.017.94	1,962,958.00		
B. EXPENDITURES							
Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	670,059.00	724,720.00	406,616.31	724,720.00	0.00	0.0%
3) Employee Benefits	3000-3999	254,498.00	290,350.00	149,826.83	290,350.00	0.00	0.0%
4) Books and Supplies	4000-4999	1,194,820.00	1,188,036.00	475,349.03	1,188,036.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	298,547.00	99,540.00	30,193.96	99,540.00	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	107,839.00	102,698.00	0.00	102,698.00	0.00	0.0%
9) TOTAL, EXPENDITURES		2,525,763.00	2,405,344.00	1,061,986.13	2,405,344.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(471.563.00)	(442,386.00)	(286,968.19)	(442,386,00)		
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%
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	Originai 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)			(471.563.00)	(442.386.00)	(286 968.19)	(442,386.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	897,279.81	897,279.81		897,279.81	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)			897,279.81	897,279.81		897,279.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			897,279.81	897,279.81		897,279.81		
2) Ending Balance, June 30 (E + F1e)			425,716.81	454,893.81		454,893.81		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted c) Committed		9740	425,716.81	454,893.81		454,893.81		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Committments d) Assigned		9760	0.00	0.00		0.00		
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	100	



Description	Resource Codes	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		7144	0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	1,700,000.00	1,700,000.00	664,896.80	1,700.000.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,700,000.00	1,700,000.00	664,896.80	1,700,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	150,000.00	150,000.00	51,445.12	150,000.00	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			150,000.00	150,000.00	51,445.12	150,000.00	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	200,000.00	110,958.00	55,030.00	110,958.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,200.00	2,000.00	872.26	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,773.76	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			204,200.00	112,958.00	58,676.02	112,958.00	0.00	0.0%
TOTAL, REVENUES			2,054,200.00	1,962,958.00	775.017.94	1,962,958.00		



Description	Resource Codes Object Code	Original Budget	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	565,533.00	613,673.00	343,406.48	613,673.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	2300	30,342.00	32,221.00	18,795.23	32,221.00	0.00	0.0%
Clerical, Technical and Office Salaries	2400	74,184.00	78,826.00	44,414.60	78,826.00	0.00	0.0%
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES		670,059.00	724,720.00	406,616.31	724,720.00	0.00	0.0%
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS	3201-3202	53,435.00	80,000.00	34,926.99	80,000.00	0.00	0.0%
OASDI/Medicare/Alternative	3301-3302	49,964.00	58,440.00	25,021.25	58,440.00	0.00	0.0%
Health and Welfare Benefits	3401-3402	120,653.00	125,377.00	71,997.06	125,377.00	0.00	0.0%
Unemployment Insurance	3501-3502	7,371.00	7,971.00	4,490.88	7,971.00	0.00	0.0%
Workers' Compensation	3601-3602	20,035.00	15,074.00	8,488.01	15,074.00	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	3,040.00	3,488.00	4,902.64	3,488.00	0.00	0.0%
Other Employee Benefits	3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS		254,498.00	290,350.00	149,826.83	290,350.00	0.00	0.0%
BOOKS AND SUPPLIES							A CONTRACTOR OF THE CONTRACTOR
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies	4300	23,832.00	30,060.00	11,482.70	30,060.00	0.00	0.0%
Noncapitalized Equipment	4400	57,830.00	68,330.00	39,389.99	68,330.00	0.00	0.0%
Food	4700	1,113,158.00	1,089,646.00	424,476.34	1,089,646.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		1,194,820.00	1,188,036.00	475,349.03	1,188,036.00	0.00	0.0%



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

Description Resource G	odes 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		3.100					
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	5200	0.00	2,000.00	600.00	2,000.00	0.00	0.0%
Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	43,053.00	45,000.00	16 160.34	45.000.00	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	(5,360.00)	(15,152.00)	(6,359.68)	(15,152.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	5800	256,916.00	62,692.00	16,673.45	62,692.00	0.00	0.0%
Communications	5900	3,938.00	5,000.00	3,119.85	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES		298,547.00	99,540.00	30,193.96	99,540.00	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				8			
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS							
Transfers of Indirect Costs - Interfund	7350	107,839.00	102,698.00	0.00	102,698.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS		107,839.00	102,698.00	0.00	102,698.00	0.00	0.0%
TOTAL, EXPENDITURES		2,525,763.00	2,405,344.00	1,061,986.13	2,405,344.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	****		0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								HE COLUMN
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 USES			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		89 80	0.00	0.00	0.00	0.00	0,00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Second Interim Cafeteria Special Revenue Fund Exhibit: Restricted Balance Detail

37 68379 0000000 Form 13I

		2012/13				
Resource	Description	Projected Year Totals				
5310	Child Nutrition: School Programs (e.g., School Lunch, School	454,893.81				
Total, Restr	icted Balance	454,893.81				



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

Description	Resource 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	0.16	0.00	0.00	0.0%
5) TOTAL, REVENUES	****	0.00	0.00	0.16	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%
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		18.19
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	0.16	0.00	we "	
D. OTHER FINANCING SOURCES/USES							
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	0.16	0.00	0.00	0.0%
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	(0.16)	0.00		

Description	Resource Codes Object Code	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							
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 c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Committments d) Assigned	9760	0.00	0.00		0.00		
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		



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

	D Ohl	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description OTHER LOCAL REVENUE	Resource Codes Object Codes	(A)	(B)	(C)	(D)	(E)	<u>(F)</u>
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	0.00	0.00	0.16	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%
TOTAL, OTHER LOCAL REVENUE		0.00	0.00	0.16	0.00	0.00	0.0%
TOTAL, REVENUES		0.00	0.00	0.16	0.00		
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	0.16	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund	7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.16	0.00	0.00	0.0%
OTHER SOURCES/USES							
SOURCES							
Other Sources							
Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES USES		0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES	1000 000 0000 0000	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS							
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	(0.16)	0.00		



Second Interim Special Reserve Fund for Other Than Capital Outlay Projects Exhibit: Restricted Balance Detail

37 68379 0000000 Form 17I

		2012/13
Resource	Description	Projected Year Totals
Total, Restr	icted 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	49.00	93,984.00	124,734.28	93,984.00	0.00	0.0%
5) TOTAL REVENUES		49.00	93,984.00	124,734.28	93,984.00		
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	231,381.00	9,347.00	0.00	9,347.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	753,000.00	9,270,374.00	91,501.91	9.270,374.00	0.00	0.0%
6) Capital Outlay	6000-6999	30,431,249.00	29,760,774.00	3,531,703.57	29,760,774.00	0.00	0.0%
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		31,415,630.00	39,040,495.00	3,623,205.48	39,040,495.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)	47	(31,415,581.00)	(38,946,511.00)	(3,498,471.20)	(38,946,511.00)		
D. OTHER FINANCING SOURCES/USES							
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%
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	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		~ ~~	(31,415,581.00)	(38 946 511.00)	(3 498 471.20)	(38.946.5 <u>1</u> 1.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	41,800,037.04	41,800,037.04		41,800,037.04	0,00	0.0
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			41,800,037.04	41,800,037.04		41.800,037.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.09
e) Adjusted Beginning Balance (F1c + F1d)			41,800,037.04	41.800,037.04		41,800,037.04		
2) Ending Balance, June 30 (E + F1e)			10.384,456.04	2,853,526.04		2,853,526.04		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	10.384.456.04	2,853,526.04		2,853,526.04		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
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	COSCUE COURS	171			19	101	<u>V:</u>
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	8 6 15	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	35,772.00	64,875.38	35,772.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investmen	ts 8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue							
All Other Local Revenue	8699	49.00	58,212.00	59,858.90	58,212.00	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		49.00	93,984.00	124,734.28	93,984.00	0.00	0.0%
TOTAL, REVENUES		49.00	93,984.00	124,734.28	93,984.00	The season of	

Description R	esource Codes Object Code	Original Budget	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	231,381.00	9,347.00	0.00	9,347.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES		231,381.00	9,347.00	0.00	9,347.00	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	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvement	ts 5600	250 000.00	197,294.00	63,685.69	197,294.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0.00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	503,000.00	9,073,080.00	27,816.22	9,073,080.00	0.00	0.09
Communications	5900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPENDIT	URES	753,000.00	9,270,374.00	91,501.91	9,270,374.00	0.00	0.09



Description Resource Co	odes 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	1,000,000.00	477,443.00	204,497.64	477,443.00	0.00	0.0%
Buildings and Improvements of Buildings	6200	29,431,249.00	29,283,331.00	3,327,205.93	29,283,331.00	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		30,431,249.00	29,760,774.00	3,531,703.57	29,760,774.00	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		31,415,630.00	39,041 495.00	3.623.205.48	39,040,495.00		



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		Y 4	1-7	131	1=1		
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	0.09
INTERFUND TRANSFERS OUT							
To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00	0.09
To: Deferred Maintenance Fund	7615	0.00	0.00	0.00	0.00	0.00	0.09
Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.09
(b) TOTAL, INTERFUND TRANSFERS OUT		0.00	0.00	0.00	0.00	0.00	0.09
OTHER SOURCES/USES		y.00	0.00	0.00	3.30	<u> </u>	0.07
SOURCES							
Proceeds Proceeds from Sale of Bonds	8951	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Sale/Lease- Purchase of Land/Buildings	8953	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.09
Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.09
(c) TOTAL, SOURCES	03.3	0.00	0.00	0.00	0.00	0.00	0.09
USES		0.00	0.00	0.00	0.00	0.00	0.05
Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.09
All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.09
(d) TOTAL, USES		0.00	0.00	0.00	0.00	0.00	0.09
CONTRIBUTIONS			Salar Salar				
Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.01
Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.01
(e) TOTAL, CONTRIBUTIONS		0.00	0.00	0.00	0.00	0.00	0.01
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)		0.00	0.00	0.00	0.00		

Second Interim Building Fund Exhibit: Restricted Balance Detail

37 68379 0000000 Form 21I

Resource	Description	2012/13 Projected Year Totals
9010	Other Restricted Local	2,853,526.04
Total, Restricte	ed Balance	2,853,526.04



Printed: 2/20/2013 11:13 AM

Description Resource	Codes 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	0.09
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.01
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.09
4) Other Local Revenue	8600-8799	8.000.00	8,000.00	3,099.78	8.000.00	0.00	0.09
5) TOTAL, REVENUES		8,000.00	8,000.00	3,099.78	8.000.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.09
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.09
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.09
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.09
5) Services and Other Operating Expenditures	5000-5999	330,000.00	330,000.00	5,429.74	330,000.00	0.00	0.09
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.09
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.09
8) Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00	0.00	0.00	0.00	0.01
9) TOTAL, EXPENDITURES		330,000.00	330,000.00	5,429.74	330,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)		(322,000.00)	(322,000.00)	(2,329.96)	(322,000,00)		
D. OTHER FINANCING SOURCES/USES							
1) Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.09
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.09
Other Sources/Uses a) Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.09
b) Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
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)			(322,000.00)	(322,000.00)	(2 329.96)	(322,000.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	502,256.66	502,256.66		502,256.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			502,256.66	502,256.66		502,256.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,256.66	502,256.66		502,256.66		
2) Ending Balance, June 30 (E + F1e)			180,256.66	180,256.66		180,256.66		
Components of Ending Fund Balance a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	180,256.66	180,256.66		180,256.66		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00	· · · · · · · · · · · · · · · · · · ·	0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		Eliter.



Description	Resource Codes 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		and the first of t	To the second se				
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	0.09
OTHER LOCAL REVENUE			1979 Landson				
County and District Taxes			47 Pp. 4 Pp.				
Other Restricted Levies			OCCUPATION AND ADDRESS OF THE PROPERTY OF THE				
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%
Penaities and Interest from Delinquent Non-Revenue Limit Taxes	8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest	8660	2,000.00	2,000.00	986.48	2,000.00	0.00	0.09
Net Increase (Decrease) in the Fair Value of Investment	s 8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts			And government of the second				
Mitigation/Developer Fees	8681	6,000.00	6,000.00	2,113.30	6,000.00	0.00	0.0%
Other Local Revenue				A contract of the contract of			
All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00	0.09
All Other Transfers in from All Others	8799	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER LOCAL REVENUE		8,000.00	8,000.00	3,099.78	8,000.00	0.00	0.0%
TOTAL, REVENUES		8,000.00		3,099.78	8,000.00		



Description	Resource Codes Object Codes	Original Budget	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							, , , , , , , , , , , , , , , , , , ,
				природолого			
Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CERTIFICATED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
CLASSIFIED SALARIES							
Classified Support Salaries	2200	0.00	0.00	0.00	0.00	0.00	0.09
Classified Supervisors' and Administrators' Salaries	2300	0.00	0.00	0.00	0.00	0.00	0.09
Clerical, Technical and Office Salaries	2400	0.00	0.00	0.00	0.00	0.00	0.09
Other Classified Salaries	2900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, CLASSIFIED SALARIES		0.00	0.00	0.00	0.00	0.00	0.09
EMPLOYEE BENEFITS							
STRS	3101-3102	0.00	0.00	0.00	0.00	0.00	0.09
PERS	3201-3202	0.00	0.00	0.00	0.00	0.00	0.09
OASDI/Medicare/Alternative	3301-3302	0.00	0.00	0.00	0.00	0.00	0.09
Health and Welfare Benefits	3401-3402	0.00	0.00	0.00	0.00	0.00	0.09
Unemployment Insurance	3501-3502	0.00	0.00	0.00	0.00	0.00	0.09
Workers' Compensation	3601-3602	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.09
OPEB, Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.09
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	0.09
TOTAL, EMPLOYEE BENEFITS		0.00	0.00	0.00	0.00	0.00	0.09
BOOKS AND SUPPLIES							
Approved Textbooks and Core Curricula Materials	4100	0.00	0.00	0.00	0.00	0.00	0.0
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies	4300	0.00	0.00	0.00	0.00	0.00	0.0
Noncapitalized Equipment	4400	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES		0.00	0.00	0.00	0.00	0.00	0.0
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.0
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improveme	nts 5600	320 000.00	314 570.00	0.00	314,570.00	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	10,000.00	15,430.00	5,429.74	15,430.00	0.00	0.0
Communications	5900	0.00		0.00	0.00	0.00	200
TOTAL, SERVICES AND OTHER OPERATING EXPENDI		330,000.00		5,429.74	330,000.00	0.00	



De <u>s</u> cription Re	source Codes Object Code	Original Budget	Board Approved Operating Budget (8)	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)			2				
Other Transfers Out							
All Other Transfers Out to All Others	7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service							
Debt Service - Interest	7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal	7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Cos	ts)	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES		330,000.00	330,000.00	5,429.74	330.000.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES SOURCES								
Proceeds								
Proceeds from Sale/Lease-								
Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.09
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	0.01
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		· .	0.00	0.00	0.00	0.00	0.00	0.05
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		



Second Interim Capital Facilities Fund Exhibit: Restricted Balance Detail

37 68379 0000000 Form 25I

Resource	Description	2012/13 Projected Year Totals
9010	Other Restricted Local	180,256.66
Total, Restricte	ed Balance	180,256.66



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

Description Re	source Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	1,898.00	25.00	10.36	25.00	0.00	0.09
5) TOTAL, REVENUES		1,898.00	25.00	10.36	25.00		
B. EXPENDITURES							
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	0.09
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	1,898.00	25.00	0.00	25.00	0.00	0.0%
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		1,898.00	25.00	0.00	25.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER							
FINANCING SOURCES AND USES (A5 - B9)		0.00	0.00	10.36	0.00		
D. OTHER FINANCING SOURCES/USES							
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	0.09
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	0.09
3) Contributions	8980-8999	0.00	0.00	0.00	0.00	0.00	0.09
4) TOTAL, OTHER FINANCING SOURCES/USES		0.00	0.00	0.00	0.00		



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

Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)		0.00	0.00	10.36	0.00		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance As of July 1 - Unaudited	9791	5,274.21	5,274.21		5,274.21	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		5,274.21	5,274.21		5,274.21	The same	
d) Other Restatements	9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)		5,274.21	5,274.21		5,274.21		
2) Ending Balance, June 30 (E + F1e)		5,274.21	5,274.21		5,274.21		
Components of Ending Fund Balance							
a) Nonspendable Revolving Cash	9711	0.00	0.00		0.00		
Stores	9712	0.00	0.00		0.00		
Prepaid Expenditures	9713	0,00	0.00		0.00		
All Others	9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed	9740	5 274.21	5,274.21		5,274.21		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties	9789	0.00	0.00		0,00		
Una signed/Unappropriated Amount	9790	0.00	0.00		0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,898.00	25.00	10.36	25.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s	8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue						М алаладайнуу		
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1.898.00	25.00	10.36	25.00	0.00	0.0%
TOTAL, REVENUES			1,898.00	25.00	10.36	25.00		

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

Description	Resource Codes Object	Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
yettiberingen								
Classified Support Salaries	22	00	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries	23	00	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries	24	00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries	29	00	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								
Control of the Contro								
Books and Other Reference Materials		00!	0,00	0,00	0,00	0.00	0.00	0.0%
Materials and Supplies	43	00	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment	44	00	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				The state of the s	Andrew Comments			
Subagreements for Services	51	00	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences	52	200	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	55	00	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents 56	00	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs	57	10	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund	57	'50	0.00	0,00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures	58	300	0.00	0.00	0.00	0.00	0.00	0.0%
Communications	59	900	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, SERVICES AND OTHER OPERATING EXPEN	DITURES		0.00	0.00	0.00	0.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,898.00	25.00	0.00	25.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,898.00	25.00	0.00	25.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								THE CONTRACT OF THE CONTRACT O
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			1,898.00	25.00	0.00	25.00		



			Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
Description	Resource Codes	Object Codes	(A)	(B)	(C)	(D)	(E)	(F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/								
County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0,00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds 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		00.0	0.00	0.00	0.00	0.00	0.00	0.0%
USES	***************************************		0.00	0.00	0.00	0,00	0.00	0.07
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	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS		10000	0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a-b+c-d+e)			0.00	0.00	0.00	0.00		



Second Interim Special Reserve Fund for Capital Outlay Projects Exhibit: Restricted Balance Detail

37 68379 0000000 Form 401

Resource	Description	2012/13 Projected Year Totals
9010	Other Restricted Local	5,274.21
Total, Restricte	ed Balance	5,274.21



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De s cription	Resource Codes Object Codes	Orlginal 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	2,549,388.00	2,549,388.00	1,359,130.35	2.549,388.00	0.00	0.0%
5) TOTAL, REVENUES		2,549 388.00	2,549,388.00	1,359,130.35	2,549,388.00		
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	899,892.00	893,501.92	899,892.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	89,107.00	142,488.00	99,513.42	142,488.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	22,776.00	22,776.00	22,776.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	253,630.00	1,940 078.79	253,630.00	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		_89,107.00	1,318,786.00	2,955,870.13	1,318,786.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		2,460,281.00	1,230,602.00	(1,596,739.78)	1,230,602,00		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers In	8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out	7600-7629	2,363,823.00	2,599,286.00	0.00	2,599,286.00	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 SQURCES/USES	and the second s	(2,363,823.00)	(2.599.286.00)	0.00	(2,599,286 00)		2 17 7 2



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			96 458.00	(1,368,684.00)	(1,596,739.78)	(1.368.684.00)		
F. FUND BALANCE, RESERVES								
Beginning Fund Balance As of July 1 - Unaudited		9791	3,449.643.91	3,449,643.91		3,449,643.91	0.00	0.09
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.09
c) As of July 1 - Audited (F1a + F1b)			3,449,643.91	3.449,643.91		3,449.643.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			3,449,643.91	3,449,643.91		3.449,643.91		
2) Ending Balance, June 30 (E + F1e)			3,546,101.91	2,080,959.91		2,080,959.91		
Components of Ending Fund Balance a) Nonspendable		9711	0.00	0.00		0.00		
Revolving Cash Stores		9711	0.00	0.00		0.00		
Prepaid Expenditures		9712	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance c) Committed		9740	3,546,101.91	2 080 959.91		2,080,959.91		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments d) Assigned		9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated		9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Una signed Usappropriated Amount		9790	0.00	0.00		0.00	4.47	20 10 10



Description	Resource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE							
Other Federal Revenue	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE							
Tax Relief Subventions 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		i I					
County and District Taxes							
Other Restricted Levies Secured Roll	8615	2,532,388.00	2,532,388.00	1,355,840,79	2,532,388.00	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	17,000.00	17,000.00	3,289.56	17,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investment	s 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		2,549,388.00	2,549,388.00	1,359,130.35	2,549,388.00	0.00	0.0%
TOTAL, REVENUES		2,549,388.00	2,549,388.00	1,359,130.35	2,549,388.00		



Description	Resource Codes Object Codes	Original Budget	Board Approved Operating Budget (B)	Actuals To Date	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES	NOSCITE COUCS	(-7	(2)	(0)	\5)	1-7	V.J
CEASSIFIED 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	0.09
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	0.09
BOOKS AND SUPPLIES							
Books and Other Reference Materials	4200	0.00	0.00	0.00	0.00	0.00	0.09
Materials and Supplies	4300	0.00	128,041.00	128,337.59	128,041.00	0.00	0.09
Noncapitalized Equipment	4400	0.00	771,851.00	765,164.33	771,851.00	0.00	0.09
TOTAL, BOOKS AND SUPPLIES		0.00	899,892.00	893,501.92	899,892.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES							
Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.09
Travel and Conferences	5200	0.00	0.00	0.00	0.00	0.00	0.09
Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.09
Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.09
Rentals, Leases, Repairs, and Noncapitalized Improvem	ents 5600	51.820.00	105,201.00	93,577.42	105,201.00	0.00	0.09
Transfers of Direct Costs	5710	0.00	0,00	0.00	0.00	0.00	0.09
Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.09
Professional/Consulting Services and Operating Expenditures	5800	37,287.00	37,287.00	5,936.00	37,287.00	0.00	0.09
Communications	5900	0.00	700		0.00	0.00	
TOTAL, SERVICES AND OTHER OPERATING EXPEND		89,107.00			142,488.00	0.00	



Description F	Resource Codes	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	22,776.00	22,776.00	22,776.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	22,776.00	22,776.00	22,776.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service				Name of the state				
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	926,448.79	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	253,630.00	1,013,630.00	253,630.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect C	osts)		0.00	253,630.00	1,940,078.79	253,630.00	0.00	0.0%
TOTAL, EXPENDITURES			89,107.00	1,318,786,00	2,955,870.13	1,318,786.00	-	

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	Resource Codes	Object Codes	10)	(5)	(0)	101	(6)	. 117
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	2,363.823.00	2,599,286.00	0.00	2,599,286.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,363,823.00	2,599,286.00	0.00	2,599,286.00	0.00	0.0%
OTHER SOURCES/USES				2,000,200.00	5.00	2,030,200.00	0.00	0.07
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	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	0.09
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.09
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.09
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(2,363,823.00)	(2,599,286.00)	0.00	(2,599,286.00)		



Second Interim Capital Project Fund for Blended Component Units Exhibit: Restricted Balance Detail

37 68379 0000000 Form 49I

Resource	Description	2012/13 Projected Year Totals
9010	Other Restricted Local	2,080,959.91
Total, Restricte	ed Balance	2,080,959.91



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Description R	esource Codes Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES							
1) Revenue Limit Sources	8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue	8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue	8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue	8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES		0.00	0.00	0.00	0.00		
B. EXPENDITURES							
1) Certificated Salaries	1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries	2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits	3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies	4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures	5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay	6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,363,823.00	2,599 286.00	0.00	2,599,286.00	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		2,363,823.00	2,599,286.00	0.00	2,599,286.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)		(2,363,823.00)	(2,599,286.00)	0.00	(2,599,286.00)		
D. OTHER FINANCING SOURCES/USES							
Interfund Transfers a) Transfers in	8900-8929	2,363,823.00	2,599,286.00	0.00	2,599,286.00	0.00	0.0%
b) Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
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		2,363,823.00	2,599,286.00	0.00	2,599,286.00		

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	000	0.00	0.00		
F. FUND BALANCE, RESERVES							
Beginning Fund Balance a) As of July 1 - Unaudited	9791	0.00	0.00		0.00	0.00	0.09
b) Audit Adjustments	9793	0.00	0.00		0.00	0.00	0.09
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	0.09
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) Legally Restricted Balance c) Committed	9740	0.00	0.00		0.00		
Stabilization Arrangements	9750	0.00	0.00		0.00		
Other Commitments d) Assigned	9760	0.00	0.00		0.00		
Other Assignments e) Unassigned/Unappropriated	9780	0.00	0.00		0.00		
Reserve for Economic Uncertainties	9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790	0.00	0.00		0.00		



December 1	anauma Cadaa	Oblast Cada	Original Budget	Board Approved Operating Budget	Actuals To Date	Projected Year Totals	Difference (Col B & D)	% Diff Column B & D
	esource Codes	Object Codes	(A)	(B)	(c)	(D)	(E)	(F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE	7		0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	1,420,193.00	1,839,286.00	0.00	1,839,286.00	0.00	0.0%
Other Debt Service - Principal		7439	943,630.00	760,000.00	0.00	760,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Co	osts)	W 400	2,363,823.00	2,599,286.00	0.00	2,599,286.00	0.00	0.0%
TOTAL EXPENDITURES			2,363,823.00	2,599,286.00	0.00	2,599,286.00		



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	2.363,823.00	2.599,286.00	0.00	2,599.286.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN	***		2,363,823.00	2,599,286.00	0.00	2,599,286.00	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		1000	0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES			,					
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(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)			2,363,823.00	2,599,286.00	0.00	2,599,286.00		



Second Interim Debt Service Fund for Blended Component Units Exhibit: Restricted Balance Detail

37 68379 0000000 Form 52l

Resource	Description	2012/13 Projected Year Totals			
9010	Other Restricted Local	0.00			
Total, Restrict	ed Balance	0.00			



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