



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: December 11, 2012

Subject: Certification of 2012-13 First Interim Report

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: New Business

Background/ rationale:

California Education Code 42130 states that each school district shall submit two reports to the governing board of the district during each fiscal year. The first interim report shall cover the financial and budgetary status of the district for the period ending October 31. The second interim report shall cover the period ending January 31. It is a requirement to receive approval from the school district's governing board no later than 45 days after the close of the period being reported. Reports are required to be in a format prescribed by the Superintendent of Public Instruction (SPI) and based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Ed Code 33127. The District is responsible for making these reports and the supporting documentation available for public review.

California Education Code 42131 requires the governing board of each school district to certify, in writing, within 45 days after the close of the period being reported, obligations for the remainder of the fiscal year and, based on current forecast, for the subsequent fiscal year. Certification should be classified as positive, qualified, or negative.

Financial impact:

The assumptions used in the report are provided on the enclosed Multi-Year Assumptions.

Superintendent's recommendation:

Superintendent recommends a Positive Certification of the First Interim Report based on November tax initiatives passed. Madera Unified School District will meet its financial obligations in the 2013-14 and 2014-15 fiscal years based on the current assumptions.

Supporting documents attached:

Memo to the Board regarding First Interim Report
2012-13 First Interim Report
Revenue Limit Recap for 2012-13 First Interim Report
Revenue Limit Recap for 2011-12 Financial Report
Pie Chart showing General Fund Revenues, by funding source
Pie Chart showing total General Fund Expenditures, by object code
Pie Chart showing Unrestricted General Fund Expenditures, by object code

2012-13 First Interim Multi-Year Assumptions

Assumptions:	2011-12 6/30/2012	2012-13 First Interim	2013-14 First Interim	2014-15 First Interim	2015-16 First Interim
CBEDS Enrollment	19,341	19,405	19,405	19,405	19,405
Enrollment Increase over Prior Year	372	64	0	0	0
ADA Projection	18,317	18,338	18,338	18,338	18,338
% CBEDS / ADA	94.71%	94.50%	94.50%	94.50%	94.50%
ADA Increase over Prior Year	340	21	0	0	0
COLA	2.24%	3.24%	2.00%	2.30%	2.50%
Deficit (Includes Trigger Cut)	20.602%	22.272%	22.272%	22.272%	22.272%
Base Revenue Limit before Deficit	\$6,486.49	\$6,698.49	\$6,853.49	\$6,991.49	\$7,167.49
Revenue Limit Subject to Deficit	\$6,508.04	\$6,720.74	\$6,856.18	\$7,014.72	\$7,191.27
Revenue Limit after Deficit	\$5,167.26	\$5,223.90	\$5,329.17	\$5,452.39	\$5,589.63
New Teachers Due to Growth	-1.19	15.2	5 for Classroom Leveling	5 for Classroom Leveling	5 for Classroom Leveling
Staffing Ratio *	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1
Health & Welfare Rate Increase	1.54%	-0.19%	5.70%	5.70%	5.70%
Health & Welfare Increase (impact to Unrestricted)	\$268,840	\$405,629	\$1,271,689	\$2,611,602	\$4,027,891
Worker's Comp Rate	1.356%	1.639%	1.639%	1.639%	1.639%
Indirect Rate	5.17%	5.18%	5.11%	5.11%	5.11%
MUTA Salary Increase	6 Day Furlough	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days
CSEA, Confidential Salary Increase	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days
CMBA Salary Increase	7 Day Furlough	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days
Non Represented (Cert. & Class. Mgmt, Supv.)	7 Day Furlough	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days
2011-12, 2012-13 Third Interim Budget Reduc	-\$1,636,502.00	-\$672,866.00	\$0.00	\$0.00	\$0.00
Transfer In From Fund 17 (GASB 54)	\$1,725,991	\$0	\$0	\$0	\$0
Transfer Out to Fund 14-Deferred Maintenance	-\$658,464	-\$660,231	-\$660,231	-\$660,231	-\$660,231
Transfer Out to Fund 11 - Adult Education	-\$600,000	-\$600,000	-\$600,000	-\$600,000	-\$600,000

TO: BOARD OF TRUSTEES
GUSTAVO BALDERAS, SUPERINTENDENT
BUDGET AND FINANCE COMMITTEE

FROM: TERI BRADSHAW, DIRECTOR OF FISCAL SERVICES

RE: THE FIRST INTERIM REPORT AS OF OCTOBER 31, 2012

Since the current year budget was adopted in June, there have been significant changes that have had an impact on the budget. It is the purpose of this First Interim Report to detail the changes made since the Modified Budget was presented in September 2012 and to update the overall financial condition of the District.

GENERAL FUND REVENUE BUDGET REVISIONS:

Recapped below are the major changes since the Modified Budget. The revisions can be attributed to the following: decrease in ADA based on 94.5% of CBEDS enrollment, Prop 30 passing, revised Revenue Limit deficit, Mandated Cost Block Grant, and Energy Project Rebates.

Unrestricted Revenue

Revenue Limit	\$	7,077,889
Federal Revenue	\$	7,228
Other State Revenue	\$	510,759
Other Local Revenue	\$	410,635
Interfund Transfers In	\$	-
Contributions to Restricted Revenue	\$	236,487
	\$	-
Subtotal Unrestricted Revenue Budget Revisions	\$	8,242,998
		-

Categorical projects were revised to agree with entitlement letters. Project income budgets equal project expense budgets except for unallocated carryover.

Restricted Revenue

Categorical Projects	\$	2,724,270
Contributions from Unrestricted Revenue		(236,487)
Flexibility Transfers		-
Subtotal Restricted Revenue Budget Revisions	\$	2,487,783
		-
TOTAL RESTRICTED/UNRESTRICTED REVENUE INCREASE	\$	10,730,781
		-

GENERAL FUND EXPENDITURE BUDGET REVISIONS:

Changes have been made to MUSD budgeted expenditures since the Modified Budget . During the year there are transfers made between major categories by the various schools and departments that reflect changes in budgets between those major categories.

Overall budget reductions of \$197,169 to the unrestricted expenditure budgets were made now that class size leveling is complete and position assignments have been made.

Unrestricted Expenses

Certificated Salaries	\$	(322,616)
Classified Salaries		73,752
Benefits		(18,105)
Books & Supplies		(220,207)
Services & Other Operating Expenses		(167,172)
Capital Outlay		171,973
Other Outgo		566,604
Direct Support/Indirect		(281,398)
Other Sources/Uses		-
Interfund Transfers Out		-
Subtotal	\$	(197,169)
Adjustments for Restatements		-
Subtotal Unrestricted Expenditure Budget Revisions	\$	(197,169)

Restricted categorical projects were revised to agree with entitlement letters. Categorical project expense budgets equal project income budgets except nonspendable (warehouse) balances.

Restricted Expenses

Categorical Projects	\$	2,487,783
		-
Subtotal Restricted Expenditure Budget Revisions	\$	2,487,783
		-
TOTAL RESTRICTED/UNRESTRICTED EXPENDITURE REVISIONS	\$	2,290,614

Adopted Budget Net Increase in Fund balance	\$	(13,274,782)
Net Income and Expense Budgetary Transfers		8,440,167
First Interim Net Increase/ Decrease in Fund Balance	\$	(4,834,615)

**GENERAL FUND - FUND 01
2012-13 1ST INTERIM REPORT**

RESTRICTED/UNRESTRICTED

	2011-12 1st Interim 10/31/11	2011-12 Actuals 06/30/12	2012-13 Adopted Budget	2012-13 Modified Budget	2012-13 1st Interim 10/31/12
REVENUES:					
Revenue Limit	\$ 91,642,979	\$ 96,188,030	\$ 89,675,964	\$ 89,686,788	\$ 96,886,824
Federal	14,943,295	11,719,248	10,538,591	14,033,918	14,543,413
Other State	23,356,876	25,957,385	24,802,735	24,815,132	27,243,132
Other Local	5,601,965	6,021,602	5,106,734	5,308,574	5,821,699
TOTAL REVENUES	\$ 135,545,115	\$ 139,886,265	\$ 130,124,024	\$ 133,844,412	\$ 144,495,068
EXPENDITURES:					
Certificated Salaries	\$ 65,511,497	\$ 64,830,187	\$ 67,770,404	\$ 68,072,235	\$ 67,541,039
Classified Salaries	17,330,434	17,869,013	16,997,844	16,990,514	17,082,764
Employee Benefits	35,553,364	35,083,561	35,480,361	35,642,046	35,618,666
Books and Supplies	11,039,004	6,632,139	10,753,841	14,548,057	13,270,219
Services/Other Operating	11,088,641	10,167,716	9,798,751	9,946,170	12,607,107
Capital Outlay	968,694	5,369,546	-	5,860	942,415
Other Outgoing	1,169,727	1,212,874	1,239,586	1,239,586	1,669,943
Direct Support/Indirect Costs	(554,655)	(533,443)	(575,905)	(575,905)	(572,976)
TOTAL EXPENDITURES	\$ 142,106,706	\$ 140,631,593	\$ 141,464,882	\$ 145,868,563	\$ 148,159,177
EXCESS (DEFICIENCY)	\$ (6,561,591)	\$ (745,327)	\$ (11,340,858)	\$ (12,024,151)	\$ (3,664,109)
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fn 17, Fn 25	1,713,730	1,733,669	18,935	18,935	18,935
Interfund Tmsfrs Out - FN11, FN12, FN35	(1,258,464)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Other Sources/Uses	90,665	4,583,771	(9,335)	(9,335)	70,790
Contributions to Restricted Programs	-	-	-	-	-
Transfers of Restricted Balances	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 545,931	\$ 5,057,209	\$ (1,250,631)	\$ (1,250,631)	\$ (1,170,506)
NET INCREASE IN FUND BALANCE	\$ (6,015,660)	\$ 4,311,882	\$ (12,591,489)	\$ (13,274,782)	\$ (4,834,615)
BEGINNING FUND BALANCE, JULY 1	\$ 35,317,981	\$ 35,317,981	\$ 37,688,766	\$ 39,629,863	\$ 39,629,863
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 35,317,981	\$ 35,317,981	\$ 37,688,766	\$ 39,629,863	\$ 39,629,863
ENDING BALANCE, JUNE 30	\$ 29,302,321	\$ 39,629,863	\$ 25,097,277	\$ 26,355,081	\$ 34,795,248
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	\$ 522,232	\$ 525,882	\$ 522,232	\$ 525,882	\$ 523,206
Restricted - Grant-Def at Year-End	1,126,735	0	-	0	0
- Carryover, Entitlements	2,230,968	2,391,112	-	-	-
- Carryover, Other Local Projects	-	100,243	-	-	-
Committed:	-	-	-	-	-
Assigned: - Carryover, Other	580,000	806,879	71,035	64,071	129,472
- Equipment Rplcmnt (Prev FN17)	100,000	1,374,724	992,384	1,074,724	1,074,724
- Textbooks	1,293,067	1,584,938	1,583,643	1,584,938	1,584,938
- G.A.S.B. 16 Va Accrual	1,018,730	924,177	1,018,730	924,177	924,177
Unassigned/Unappropriated	-	-	-	-	-
Unassigned/Unappropriated + 3% Reserve	22,430,590	31,921,909	20,909,253	22,181,289	30,558,732
Reserve for Economic Uncertainties: 3%	4,301,235	4,256,879	4,282,033	4,414,144	4,482,862
Unassigned/Unappropriated Amount	18,129,355	27,665,030	16,627,219	17,767,146	26,075,869

**GENERAL FUND - FUND 01
2012-13 1ST INTERIM REPORT**

	2011-12 1st Interim 10/31/11	2011-12 Actuals 06/30/12	2012-13 Adopted Budget	2012-13 Modified Budget	2012-13 1st Interim 10/31/12
RESTRICTED/UNRESTRICTED					
REVENUE LIMIT:	\$ 91,642,979	\$ 96,188,030	\$ 89,675,964	\$ 89,686,788	\$ 96,886,824
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,223,588	\$ 1,253,468	\$ 1,254,180	\$ 1,254,180	\$ 1,254,180
ARRA American Recovery & Reinvestment	113,190	113,190	-	-	-
Education Jobs & Medicaid Assistance Act 2010	279,724	331,587	-	-	-
Title I	8,108,234	6,247,705	6,740,406	8,684,090	8,646,796
Federal Fiscal Stabilization Fund	-	-	-	-	-
Title II	2,818,286	2,196,197	1,015,747	1,539,073	1,644,640
Title III	1,686,022	1,038,553	770,494	1,408,735	1,317,423
Other Federal Income	714,251	538,549	757,764	1,147,840	1,680,374
TOTAL FEDERAL	\$ 14,943,295	\$ 11,719,248	\$ 10,538,591	\$ 14,033,918	\$ 14,543,413
OTHER STATE:					
Tier III	\$ 9,811,756	\$ 10,097,519	\$ 9,789,941	\$ 9,789,941	\$ 9,789,941
Class Size Reduction K-3 (20-1)	3,626,638	3,646,368	3,805,263	3,805,263	3,803,121
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	165,958	166,245	-	-	512,901
Lottery	2,650,943	3,035,492	2,836,843	2,836,843	2,958,415
Other State Apport - Prior Year	-	26,405	-	-	-
Prop 98 Mental Health Apportionment	-	46,051	-	-	15,350
ELAP	-	-	-	-	-
Ag Voc Incentive Grants	28,264	17,690	26,696	39,093	39,743
Economic Impact Aid/LEP	4,302,487	4,665,096	4,665,739	4,665,739	4,665,096
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	1,339,839	2,734,455	2,734,455	2,734,455	2,734,455
Transportation - Special Ed	19,991	40,798	40,798	40,798	40,798
(BTSA) Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	1,410,800	1,410,800	903,000	903,000	903,000
All Other State Income	200	70,465	-	-	-
TOTAL OTHER STATE	\$ 23,356,876	\$ 25,957,385	\$ 24,802,735	\$ 24,815,132	\$ 25,462,820
OTHER LOCAL:					
Special Education Interagency	\$ 3,479,423	\$ 3,953,363	\$ 3,605,982	\$ 3,605,982	\$ 3,605,982
Sales, Leases, and Rentals	12,195	50,209	12,195	12,195	12,425
Interest	402,410	230,734	221,668	221,668	221,668
Transportation Fees from Individuals	50,000	83,243	95,700	95,700	95,700
Interagency Services Between LEA's	902,395	1,064,658	854,893	932,766	968,696
All Other Local Income	755,542	639,396	316,296	440,263	917,228
TOTAL OTHER LOCAL	\$ 5,601,965	\$ 6,021,602	\$ 5,106,734	\$ 5,308,574	\$ 5,821,699
TOTAL REVENUES:	\$ 135,545,115	\$ 139,886,265	\$ 130,124,024	\$ 133,844,412	\$ 142,714,756
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 1,713,730	\$ 1,733,669	\$ 18,935	\$ 18,935	\$ 18,935
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve FN11, FN14	(1,258,464)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Interfund Trnsfrs Out	-	-	-	-	-
Total Transfers Out	\$ (1,258,464)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)
SOURCES	\$ 100,000	\$ 4,587,921	\$ -	\$ -	\$ 80,125
USES	(9,335)	(4,150)	(9,335)	(9,335)	(9,335)
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 545,931	\$ 5,057,209	\$ (1,250,631)	\$ (1,250,631)	\$ (1,170,506)

**GENERAL FUND - FUND 01
2012-13 1ST INTERIM REPORT**

UNRESTRICTED

	2011-12 1st Interim 10/31/11	2011-12 Actuals 06/30/12	2012-13 Adopted Budget	2012-13 Modified Budget	2012-13 1st Interim 10/31/12
REVENUES:					
Revenue Limit	\$ 90,447,194	\$ 94,820,615	\$ 88,401,151	\$ 88,416,380	\$ 95,494,269
Federal	\$ 219,584	\$ 163,439	\$ 104,508	\$ 104,508	\$ 111,736
Other State	\$ 15,868,974	\$ 16,448,737	\$ 15,956,738	\$ 15,956,738	\$ 16,467,497
Other Local	\$ 841,849	\$ 934,907	\$ 624,769	\$ 624,769	\$ 1,035,404
TOTAL REVENUES	\$ 107,377,601	\$ 112,367,698	\$ 105,087,166	\$ 105,102,395	\$ 113,108,906
EXPENDITURES:					
Certificated Salaries	\$ 52,182,460	\$ 51,112,974	\$ 54,783,151	\$ 54,962,783	\$ 54,640,167
Classified Salaries	10,749,341	11,162,284	10,483,451	10,367,813	10,441,565
Employee Benefits	26,328,317	25,875,397	26,596,516	26,607,216	26,589,111
Books and Supplies	5,171,304	2,653,923	4,031,375	4,420,476	4,200,269
Services/Other Operating	8,333,771	7,549,632	8,108,362	8,199,680	8,032,508
Capital Outlay	505,270	4,877,382	-	-	171,973
Other Outgoing	426,651	409,737	409,738	409,738	976,342
Direct Support/Indirect Costs	(1,504,619)	(1,368,283)	(1,354,155)	(1,354,155)	(1,635,553)
TOTAL EXPENDITURES	\$ 102,192,495	\$ 102,273,046	\$ 103,058,438	\$ 103,613,551	\$ 103,416,382
EXCESS (DEFICIENCY)	\$ 5,185,106	\$ 10,094,653	\$ 2,028,728	\$ 1,488,844	\$ 9,692,524
OTHER FINANCING SOURCES/USES:					
Interfund Transfers In - Fn 25	\$ 1,713,730	\$ 1,733,669	\$ 18,935	\$ 18,935	\$ 18,935
Interfund Trnsfrs Out - FN11, FN14	(1,258,464)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Other Sources/Uses	(9,335)	4,563,896	(9,335)	(9,335)	(9,335)
Contributions to Restricted Programs	(11,936,692)	(10,249,924)	(10,635,743)	(11,021,640)	(10,785,153)
Transfers of Restricted Balances	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (11,490,761)	\$ (5,212,591)	\$ (11,886,374)	\$ (12,272,271)	\$ (12,035,784)
NET INCREASE IN FUND BALANCE	\$ (6,305,655)	\$ 4,882,062	\$ (9,857,646)	\$ (10,783,427)	\$ (2,343,260)
BEGINNING FUND BALANCE, JULY 1	\$ 31,988,118.21	\$ 31,988,118	\$ 34,692,768	\$ 36,870,180	\$ 36,870,180
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	-	-	-	-
Restated Fund Balance July 1	\$ 31,988,118	\$ 31,988,118	\$ 34,692,768	\$ 36,870,180	\$ 36,870,180
ENDING BALANCE, JUNE 30	\$ 25,682,463	\$ 36,870,180	\$ 24,835,122	\$ 26,086,753	\$ 34,526,920
COMPONENTS OF ENDING FUND BALANCE					
Nonspendable: Stores, Rev Cash, Prepd Exp	260,077	257,554	260,077	257,554	254,878
Restricted - Grant-Def at Year-End	-	-	-	-	-
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
Committed:	-	-	-	-	-
Assigned: - Carryover, Other	580,000	806,879	71,035	64,071	129,472
- Equipment Rplcmnt (Prev FN17)	100,000	1,374,724	992,384	1,074,724	1,074,724
- Textbooks (Tier III & Lottery)	1,293,067	1,584,938	1,583,643	1,584,938	1,584,938
- G.A.S.B. 16 Va Accrual	1,018,730	924,177	1,018,730	924,177	924,177

**GENERAL FUND - FUND 01
2012-13 1ST INTERIM REPORT**

	2011-12 1st Interim 10/31/11	2011-12 Actuals 06/30/12	2012-13 Adopted Budget	2012-13 Modified Budget	2012-13 1st Interim 10/31/12
UNRESTRICTED					
REVENUE LIMIT:	\$ 90,447,194	\$ 94,820,615	\$ 88,401,151	\$ 88,416,380	\$ 95,494,269
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA American Recovery & Reinvestment	-	-	-	-	-
Education Jobs & Medicaid Assistance Act 2010	-	-	-	-	-
Title I	-	-	-	-	-
Federal Fiscal Stabilization Fund	-	-	-	-	-
Title II	-	-	-	-	-
Title III	-	-	-	-	-
Other Federal Income	219,584	163,439	104,508	104,508	111,736
TOTAL FEDERAL	\$ 219,584	\$ 163,439	\$ 104,508	\$ 104,508	\$ 111,736
OTHER STATE:					
Tier III FLEX SBX3 4	\$ 9,811,756	\$ 10,097,519	\$ 9,789,941	\$ 9,789,941	\$ 9,789,941
Class Size Reduction K-3 (20-1)	3,626,638	3,646,368	3,805,263	3,805,263	3,803,121
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	165,958	166,245	-	-	512,901
Lottery	2,264,422	2,468,140	2,361,534	2,361,534	2,361,534
Other State Apport - Prior Year	-	-	-	-	-
ELAP	-	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-	-
Economic Impact Aid/LEP	-	-	-	-	-
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-
(BTSA) Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-	-
All Other State Income	200	70,465	-	-	-
TOTAL OTHER STATE	\$ 15,868,974	\$ 16,448,737	\$ 15,956,738	\$ 15,956,738	\$ 16,467,497
OTHER LOCAL:					
Special Education Interagency	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	12,195	47,758	12,195	12,195	12,425
Interest	402,410	230,734	221,668	221,668	221,668
Transportation Fees from Individuals	-	-	-	-	-
Interagency Services Between LEA's	84,334	156,296	74,610	74,610	74,610
All Other Local Income	342,910	500,120	316,296	316,296	726,701
TOTAL OTHER LOCAL	\$ 841,849	\$ 934,907	\$ 624,769	\$ 624,769	\$ 1,035,404
TOTAL REVENUES:	\$ 107,377,601	\$ 112,367,698	\$ 105,087,166	\$ 105,102,395	\$ 113,108,906
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ 1,713,730	\$ 1,733,669	\$ 18,935	\$ 18,935	\$ 18,935
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF Fund	-	-	-	-	-
Fr GF to FN11, FN14	(1,258,464)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Interfund Trnsfrs Out	-	-	-	-	-
Total Transfers Out	\$ (1,258,464)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)
SOURCES	\$ -	\$ 4,568,046	\$ -	\$ -	\$ -
USES	(9,335)	(4,150)	(9,335)	(9,335)	(9,335)
CONTRIBUTIONS TO RESTR PRG	(11,936,692)	(10,249,924)	(10,635,743)	(11,021,640)	(10,785,153)
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (11,490,761)	\$ (5,212,591)	\$ (11,886,374)	\$ (12,272,271)	\$ (12,035,784)

**GENERAL FUND - FUND 01
2012-13 1ST INTERIM REPORT**

RESTRICTED

	2011-12 1st Interim 10/31/2011	2011-12 Actuals 6/30/2012		2012-13 Adopted Budget	2012-13 Modified Budget	2012-13 1st Interim 10/31/2012
REVENUES:						
Revenue Limit	\$ 1,195,785	\$ 1,367,415		\$ 1,274,813	\$ 1,270,408	\$ 1,392,555
Federal	14,723,711	11,555,810		10,434,083	13,929,410	14,431,677
Other State	7,487,902	9,508,647		8,845,997	8,858,394	10,775,635
Other Local	4,760,116	5,086,695		4,481,965	4,683,805	4,786,295
TOTAL REVENUES	\$ 28,167,514	\$ 27,518,567		\$ 25,036,858	\$ 28,742,017	\$ 31,386,162
EXPENDITURES:						
Certificated Salaries	\$ 13,329,037	\$ 13,717,212		\$ 12,987,253	\$ 13,109,452	\$ 12,900,872
Classified Salaries	6,581,093	6,706,730		6,514,393	6,622,701	6,641,199
Employee Benefits	9,225,047	9,208,164		8,883,845	9,034,830	9,029,555
Books and Supplies	5,867,700	3,978,217		6,722,466	10,127,581	9,069,950
Services/Other Operating	2,754,870	2,618,084		1,690,389	1,746,490	4,574,599
Capital Outlay	463,424	492,163		-	5,860	770,442
Other Outgoing	743,076	803,137		829,848	829,848	693,601
Direct Support/Indirect Costs	949,964	834,840		778,250	778,250	1,062,577
TOTAL EXPENDITURES	\$ 39,914,211	\$ 38,358,547		\$ 38,406,444	\$ 42,255,012	\$ 44,742,795
EXCESS (DEFICIENCY)	\$ (11,746,697)	\$ (10,839,980)		\$ (13,369,586)	\$ (13,512,995)	\$ (13,356,633)
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - Fn 17, Fn 25	\$ -	\$ -		\$ -	\$ -	\$ -
Interfund Trnsfrs Out - Fn 35	-	-		-	-	-
Other Sources/Uses	100,000	19,875		-	-	80,125
Contributions to Restricted Programs	11,936,692	10,249,924		10,635,743	11,021,640	10,785,153
Transfers of Restricted Balances	-	-		-	-	-
Flexibility Transfers	-	-		-	-	-
TOTAL FINANCING SOURCES/USES	\$ 12,036,692	\$ 10,269,800		\$ 10,635,743	\$ 11,021,640	\$ 10,865,278
NET INCREASE IN FUND BALANCE	\$ 289,995	\$ (570,180)		\$ (2,733,843)	\$ (2,491,355)	\$ (2,491,355)
BEGINNING FUND BALANCE, JULY 1	\$ 3,329,863	\$ 3,329,863		\$ 2,995,998	\$ 2,759,683	\$ 2,759,683
Adjustment of Prior Year Appropriations	-	-		-	-	-
Adjustments - Other	-	-		-	-	-
Restated Fund Balance	\$ 3,329,863	\$ 3,329,863		\$ 2,995,998	\$ 2,759,683	\$ 2,759,683
ENDING BALANCE, JUNE 30	\$ 3,619,858	\$ 2,759,683		\$ 262,155	\$ 268,328	\$ 268,328
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable: Stores, Rev Cash, Prepd Exp	262,155	268,328		262,155	268,328	268,328
Restricted - Grant-Def at Year-End	1,126,735	0		0	0	0
- Carryover, Entitlements	2,230,968	2,391,112		-	-	-
- Carryover, Other Local Projects	-	100,243		-	-	-
Committed:	-	-		-	-	-
Assigned: - Carryover, Other	-	-		-	-	-
- Carryover, Tier III	-	-		-	-	-
- Equipment Rplcmnt (Prev FN17)	-	-		-	-	-
- Textbooks	-	-		-	-	-
- G.A.S.B. 16 Va Accrual	-	-		-	-	-

**GENERAL FUND - FUND 01
2012-13 1ST INTERIM REPORT**

	2011-12 1st Interim 10/31/11	2011-12 Actuals 06/30/12	2012-13 Adopted Budget	2012-13 Modified Budget	2012-13 1st Interim 10/31/12
RESTRICTED					
REVENUE LIMIT:	\$ 1,195,785	\$ 1,367,415	\$ 1,274,813	\$ 1,270,408	\$ 1,392,555
FEDERAL:					
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,223,588	\$ 1,253,468	\$ 1,254,180	\$ 1,254,180	\$ 1,254,180
ARRA American Recovery & Reinvestment	113,190	113,190	-	-	-
Education Jobs & Medicaid Assistance Act 2010	279,724	331,587	-	-	-
Title I - Basic Grant Low Income/Neglect	8,108,234	6,247,705	6,740,406	8,684,090	8,646,796
Federal Fiscal Stabilization Fund	-	-	-	-	-
Title II - Part A & Part D	2,818,286	2,196,197	1,015,747	1,539,073	1,644,640
Title III	1,686,022	1,038,553	770,494	1,408,735	1,317,423
Other Federal Income	494,667	375,110	653,256	1,043,332	1,568,638
TOTAL FEDERAL	\$ 14,723,711	\$ 11,555,810	\$ 10,434,083	\$ 13,929,410	\$ 14,431,677
OTHER STATE:					
Tier III	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-
Mandated Costs	-	-	-	-	-
Lottery	386,521	567,352	475,309	475,309	596,881
Other State Apport - Prior Year	-	26,405	-	-	-
Prop 98 Mental Health Apportionment	-	46,051	-	-	15,350
ELAP	-	-	-	-	-
After School Ed & Safety Grant	-	-	-	-	1,780,312
Ag Voc Incentive Grants	28,264	17,690	26,696	39,093	39,743
Economic Impact Aid/LEP	4,302,487	4,665,096	4,665,739	4,665,739	4,665,096
Gifted & Talented (GATE)	-	-	-	-	-
Instructional Materials	-	-	-	-	-
Transportation Home-to-School	1,339,839	2,734,455	2,734,455	2,734,455	2,734,455
Transportation - Special Ed	19,991	40,798	40,798	40,798	40,798
Teacher Credentialing Block Grant	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-
Quality Education Investment Act 2006	1,410,800	1,410,800	903,000	903,000	903,000
All Other State Income	-	-	-	-	-
TOTAL OTHER STATE	\$ 7,487,902	\$ 9,508,647	\$ 8,845,997	\$ 8,858,394	\$ 10,775,635
OTHER LOCAL:					
Special Education Interagency	\$ 3,479,423	\$ 3,953,363	\$ 3,605,982	\$ 3,605,982	\$ 3,605,982
Sales, Leases, and Rentals	-	2,451	-	-	-
Interest	-	-	-	-	-
Transportation Fees from Individuals	50,000	83,243	95,700	95,700	95,700
Interagency Services Between LEA's	818,061	908,361	780,283	858,156	894,086
All Other Local Income	412,632	139,276	-	123,967	190,527
TOTAL OTHER LOCAL	\$ 4,760,116	\$ 5,086,695	\$ 4,481,965	\$ 4,683,805	\$ 4,786,295
TOTAL REVENUES:	\$ 28,167,514	\$ 27,518,567	\$ 25,036,858	\$ 28,742,017	\$ 31,386,162
OTHER FINANCING SOURCES/USES					
Interfund Transfers					
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT					
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-
Fr GF,SP Reserve, Bldg to Def Maint	-	-	-	-	-
Interfund Tmsfrs Out	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCES	\$ 100,000	\$ 19,875	\$ -	\$ -	\$ 80,125
USES	-	-	-	-	-
CONTRIBUTIONS TO RESTR PRG	11,936,692	10,249,924	10,635,743	11,021,640	10,785,153
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 12,036,692	\$ 10,269,800	\$ 10,635,743	\$ 11,021,640	\$ 10,865,278

2012-13 Revenue Limit Recap
3.24% Funded COLA, 22.272% Deficit Factor
20.26 Increase Over Actual 2011-12 P-2 (Total District ADA)

		DISTRICT	COUNTY SPECIAL ED	TOTAL
BASE REVENUE LIMIT	\$ 6,698.49			
District ADA	18,070.68	\$ 121,046,262	\$ -	\$ 121,046,262
District Sp Ed ADA	267.46	1,791,574	-	1,791,574
Nonpublic Special Ed	0.00	-	-	-
Total District ADA	18,338.14			
County Sp Ed ADA	221.82	-	1,485,859	1,485,859
Community School	21.83	-	146,228	146,228
TOTAL ADA	18,581.79	\$ 122,837,837	\$ 1,632,087	124,469,924
Sherman Thomas	244.67			
PTC	162.98			
Ismael Tafoya Alvarado	357.65			
MCIA	167.44			
Add: AB851 Adj for NPS/BTS Special Add-On Per ADA	\$ 22.25	407,991	5,421	413,412
Revenue Limit Subject to Deficit	\$ 6,720.74	\$ 123,245,828	\$ 1,637,508	124,883,335
Deficit Factor	0.77728 <u>22.2720%</u>	<u>(27,449,311)</u>	<u>(364,706)</u>	<u>(27,814,016)</u>
Deficited Revenue Limit	\$ 5,223.90	95,796,517	1,272,802	97,069,319
Revenue Limit Reductions	\$ -	-	-	-
Adjusted Deficited Revenue Limit	\$ 5,223.90	\$ 95,796,517	\$ 1,272,802	97,069,319
Unemployment Insurance Increase		\$ 1,037,885	\$ -	\$ 1,037,885
Less: PERS Reduction		(179,915)	-	(179,915)
Total Revenue Limit		\$ 96,654,487	\$ 1,272,802	\$ 97,927,289
Local Property Taxes		\$ 17,400,627	\$ -	\$ 17,400,627
Less: Charter Schools In-Lieu Taxes		(830,230)	-	(830,230)
Total Local Income		\$ 16,570,397	\$ -	\$ 16,570,397
Subtotal - State Aid		80,084,090	1,272,802	81,356,892
Less: Transfer Special Ed Classes to County		\$ -	\$ (1,106,720)	\$ (1,106,720)
Transfer County Community School		-	(113,660)	(113,660)
Total Transfers		\$ -	\$ (1,220,380)	\$ (1,220,380)
State Aid Portion of Revenue Limit (8011)		\$ 80,084,090	\$ 52,422	\$ 80,136,512
Add Back Local Income		\$ 16,570,397	\$ -	\$ 16,570,397
Add Back P.E.R.S. Reduction		179,915	-	179,915
Total District Revenue Limit		\$ 96,834,402	\$ 52,422	\$ 96,886,824
State Aid Prior Year		\$ -	\$ -	\$ -
State Adjustment for QEIA Funds		\$ -	\$ -	\$ -
TOTAL ADJUSTED REVENUE LIMIT		\$ 96,834,402	\$ 52,422	\$ 96,886,824

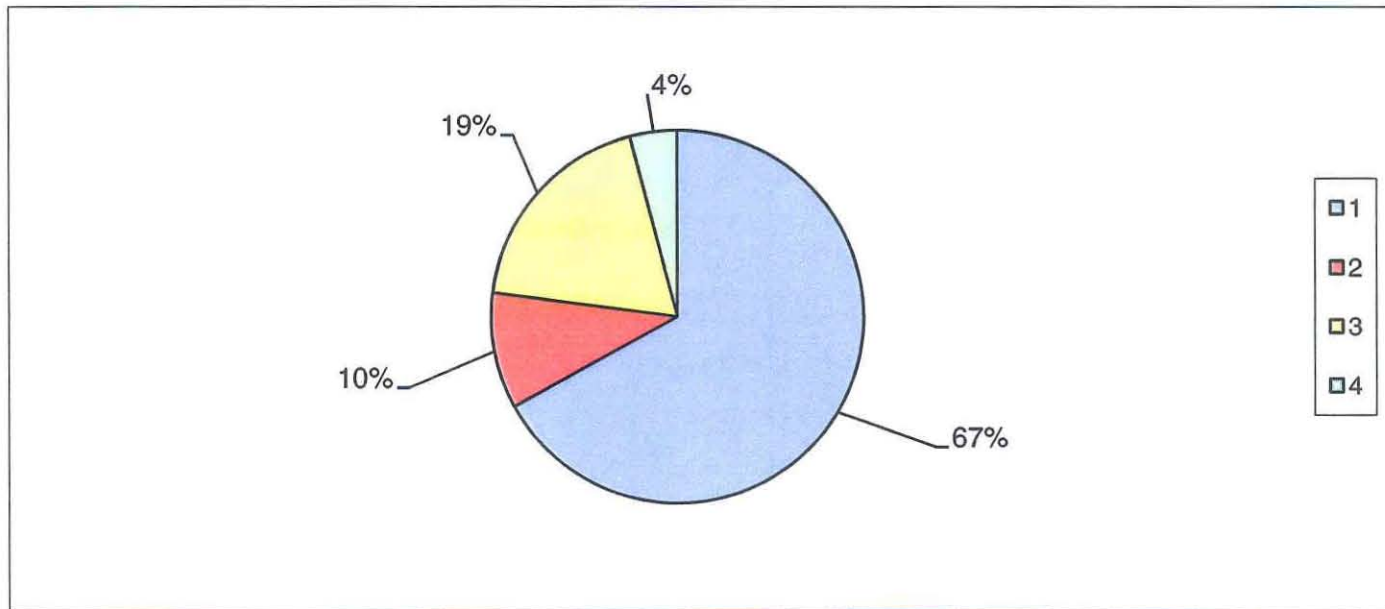
0.752%

2011-12 Revenue Limit Recap
2.24% Funded COLA, 20.602% Deficit Factor
339.85 Increase Over Actual 2010-11 P-2 (Total District ADA)

		DISTRICT	COUNTY SPECIAL ED	TOTAL
BASE REVENUE LIMIT	\$ 6,486.49			
District ADA	18,052.37	\$ 117,096,517	\$ -	\$ 117,096,517
District Sp Ed ADA	264.39	1,714,963	-	1,714,963
Nonpublic Special Ed	1.12	7,265	-	7,265
Total District ADA	18,317.88			
County Sp Ed ADA	221.82		1,438,833	1,438,833
Community School	21.83	-	141,600	141,600
TOTAL ADA	18,561.53	\$ 118,818,745	\$ 1,580,433	120,399,179
Sherman Thomas	244.67			
PTC	162.98			
Ezequiel Tafoya Alvarado	357.65			
MCIA	167.44			
AB851 Adj for NPS/BTS Special Add-On Per ADA	\$ 21.55	394,790	5,251	400,042
Revenue Limit Subject to Deficit	\$ 6,508.04	\$ 119,213,536	\$ 1,585,684	120,799,220
Deficit Factor	0.79398	<u>20.602%</u> (24,560,373)	<u>(326,683)</u>	<u>(24,887,055)</u>
Deficit Revenue Limit	\$ 5,167.26	94,653,163	1,259,002	95,912,165
Trigger: Reduc to Rev Limit Sub to Deficit (1- time)	0.0000%	\$ -	-	-
Adjusted Deficit 2011-12 Revenue Limit	\$ 5,167.26	\$ 94,653,163	\$ 1,259,002	95,912,165
Unemployment Insurance Increase		\$ 1,410,331	\$ -	\$ 1,410,331
Less: PERS Reduction		(259,374)	-	(259,374)
Total Revenue Limit		\$ 95,804,120	\$ 1,259,002	\$ 97,063,122
Local Property Taxes		\$ 17,400,627	\$ -	\$ 17,400,627
Less: Charter Schools In-Lieu Taxes		(830,232)	-	(830,232)
Total Local Income		\$ 16,570,395	\$ -	\$ 16,570,395
Subtotal - State Aid		79,233,725	1,259,002	80,492,727
Less: Transfer Special Ed Classes to County		\$ -	\$ (1,093,638)	\$ (1,093,638)
Transfer County Community School		-	(112,428)	(112,428)
Total Transfers		\$ -	\$ (1,206,066)	\$ (1,206,066)
State Aid Portion of Revenue Limit (8011)		\$ 79,233,725	\$ 52,936	\$ 79,286,661
Add Back Local Income		\$ 16,570,395	\$ -	\$ 16,570,395
Add Back P.E.R.S. Reduction		259,374	-	259,374
Total District Revenue Limit		\$ 96,063,494	\$ 52,936	\$ 96,116,430
State Aid Prior Year		\$ 71,600	\$ -	\$ 71,600
State Adjustment for QEIA Funds		\$ -	\$ -	\$ -
TOTAL ADJUSTED REVENUE LIMIT		\$ 96,135,094	\$ 52,936	\$ 96,188,030

1.647%

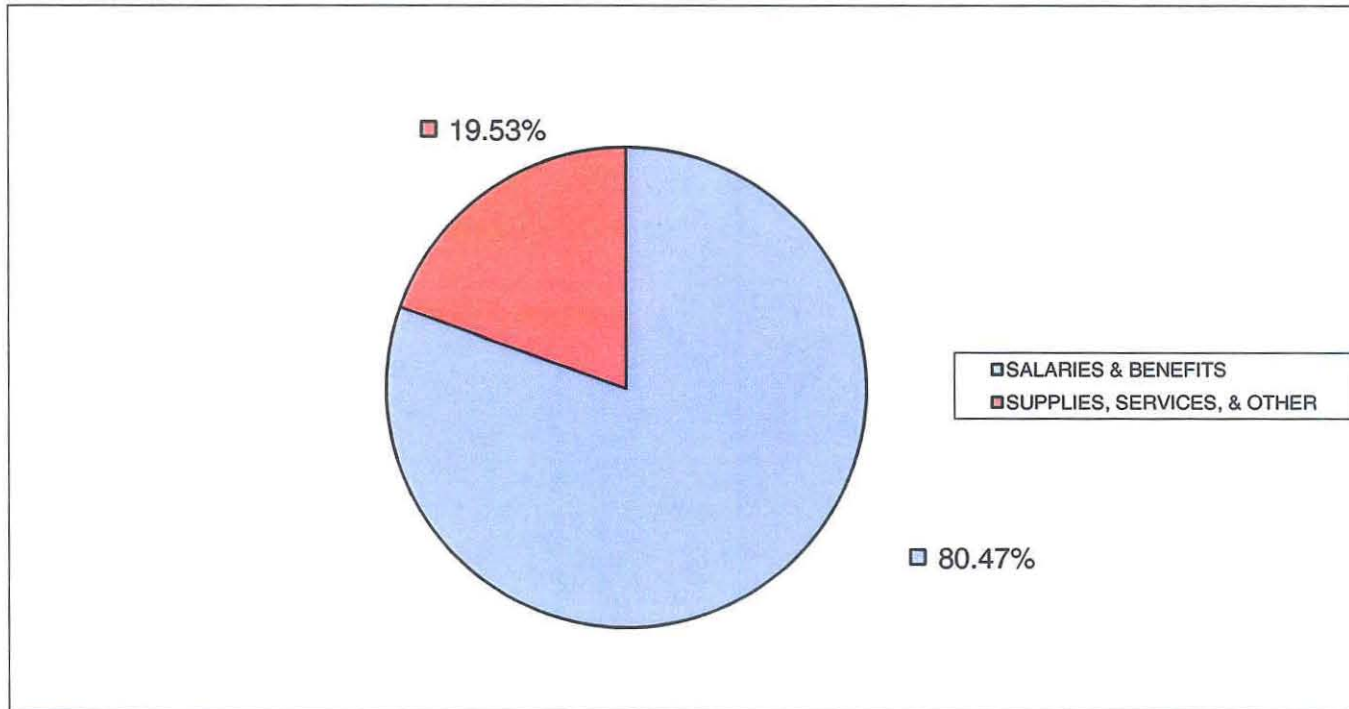
**Madera Unified School District
2012-13 1st Interim Report
Total General Fund Revenues by Funding Source**



\$ 6,698.49 Base Revenue Limit
\$ 5,223.90 Deficited Revenue Limit

(1)		(2)		(3)		(4)	
REVENUE LIMIT SOURCES		FEDERAL REVENUE		OTHER STATE REVENUE		OTHER LOCAL REVENUE	
67%		10%		19%		4%	
\$ 80,136,512	Principal Apportionment	\$ 1,254,180	Sp Ed-Entitlement (IDEA)	\$ 4,665,096	EIA Economic Impact Aid/Lep	\$ 221,668	Interest
17,400,627	Property & Local Taxes	-	Sp Ed ARRA IDEA Basic	2,775,253	Transportation	968,696	Interagency Revenue
179,915	PERS Reduction	8,646,796	Title I (ESEA)	3,803,121	Class Size Reduction	3,605,982	Trsfr Appor fr MCOE Sp Ed
(830,230)	Charter Schools In-Lieu Taxes	-	NCLB ARRA American Recovery	2,361,534	Lottery	1,025,353	Sales/Other Local
-	State Aid Prior Year	-	Education Jobs & Medicaid	596,881	Lottery - Instructional Materials	99,060	Other Sources & Trnsfrs
-		189,256	Voc & Applied Tech	1,780,312	After School Ed & Safety Grant	-	
		609,129	Safe & Supportive Schools	903,000	Quality Education Invest		
		1,644,640	Title II Part A & D	9,789,941	Tier II SBX 3 4 Flexibility		
		1,317,423	Title III Part A (LEP)	512,901	Mandated Costs		
		605,801		-			
-		276,188	Other Federal Revenues	55,093	Other State Revenues	-	
<u>\$ 96,886,824</u>	Total Revenue Limit	<u>\$ 14,543,413</u>	Total Federal Revenue	<u>\$ 27,243,132</u>	Total State Revenue	<u>\$ 5,920,759</u>	Total Local Revenue
						<u>\$ 144,594,128</u>	Total District Revenue

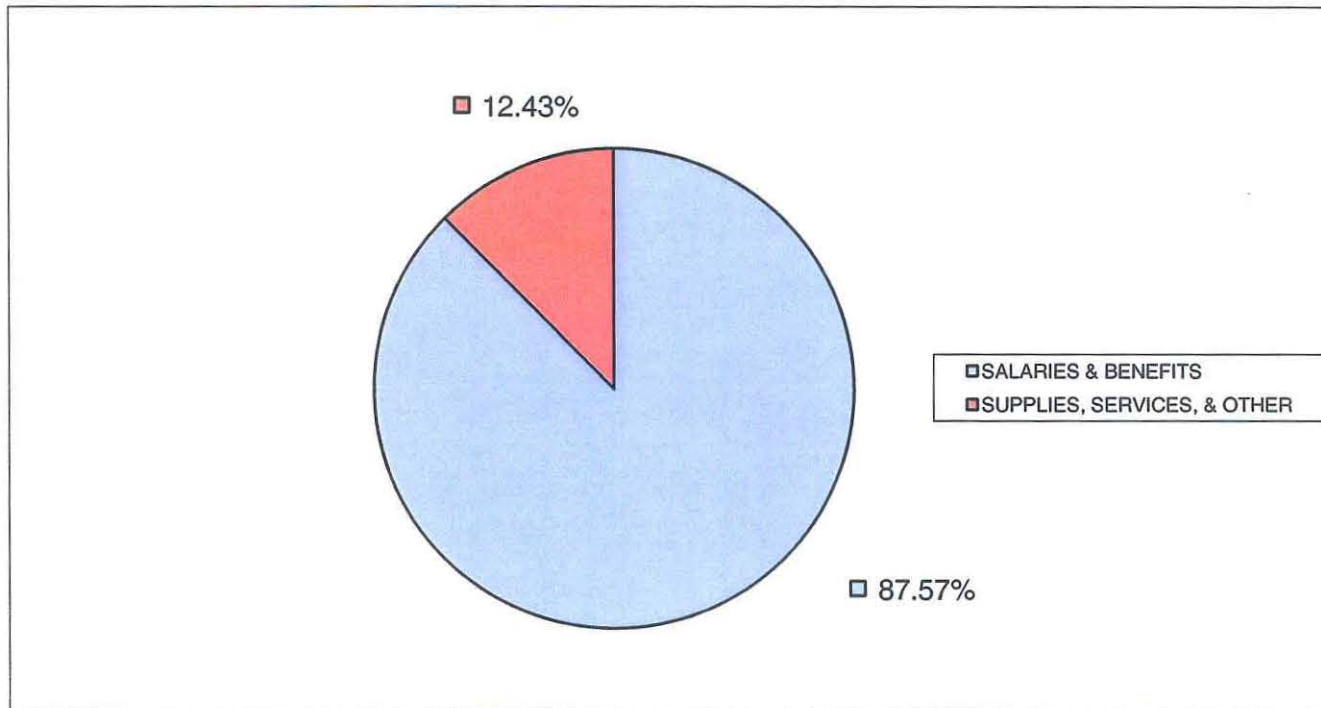
Madera Unified School District
2012-13 1st Interim Report
Total General Fund Expenditures by Funding Source



(1)	
SALARIES & BENEFITS	
80.47%	
\$ 67,541,039	Certificated Salaries
17,082,764	Classified Salaries
35,618,666	Employee Benefits
-	
-	
<u>\$ 120,242,469</u>	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
19.53%	
\$ 13,270,219	Books & Supplies
12,607,107	Services/Other Operating
942,415	Capital Outlay
1,096,967	Other Outgoing, Direct/Indirect Costs
1,260,231	Interfund Transfers
9,335	Other Uses
<u>\$ 29,186,274</u>	Total
<u><u>\$ 149,428,743</u></u>	Total District Expenses
-	

**Madera Unified School District
2012-13 1st Interim Report
Unrestricted General Fund Expenditures by Funding Source**



(1)	
SALARIES & BENEFITS	
87.57%	
\$ 54,640,167	Certificated Salaries
10,441,565	Classified Salaries
26,589,111	Employee Benefits
-	
-	
-	
<u>\$ 91,670,843</u>	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
12.43%	
\$ 4,200,269	Books & Supplies
8,032,508	Services/Other Operating
171,973	Capital Outlay
(599,211)	Other Outgoing, Direct/Indirect Costs
1,200,231	Interfund Transfers
9,335	Other Uses
<u>\$ 13,015,105</u>	Total
<u><u>\$104,685,948</u></u>	Total District Expenses

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

Signed: _____

District Superintendent or Designee

Date: _____

12/11/12

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2012

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Teri Bradshaw

Telephone: (559) 675-4500, Ext. 208

Title: Director of Fiscal Services

E-mail: teribradshaw@maderausd.org

Criteria and Standards Review Summary

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

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

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

SUPPLEMENTAL INFORMATION			No	Yes
S1	Contingent Liabilities	Have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) occurred since budget adoption that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption 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 budget adoption by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?	X	

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? • If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment? • 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
			X	
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? • If yes, have there been changes since budget adoption in OPEB liabilities?		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? • If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
			n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: • Certificated? (Section S8A, Line 1b) • Classified? (Section S8B, Line 1b) • Management/supervisor/confidential? (Section S8C, Line 1b)		X
				X
				X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, 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?	X	

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

G = General Ledger Data; S = Supplemental Data

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	89,675,964.00	96,886,824.00	11,730,114.50	96,886,824.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,538,591.00	14,543,413.00	2,189,922.47	14,543,413.00	0.00	0.0%
3) Other State Revenue		8300-8599	24,802,735.00	27,243,132.00	8,845,962.71	27,243,132.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,106,734.00	5,821,699.00	1,446,638.58	5,821,699.00	0.00	0.0%
5) TOTAL, REVENUES			130,124,024.00	144,495,068.00	24,212,638.26	144,495,068.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	67,770,404.00	67,541,039.00	18,561,267.20	67,541,039.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,997,844.00	17,082,764.00	5,177,383.36	17,082,764.00	0.00	0.0%
3) Employee Benefits		3000-3999	35,480,361.00	35,618,666.00	11,112,667.71	35,618,666.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,753,841.00	13,270,219.00	1,769,399.76	13,270,219.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,798,751.00	12,607,107.00	3,770,891.51	12,607,107.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	942,415.00	829,017.07	942,415.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,239,586.00	1,669,943.00	361,494.85	1,669,943.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(575,905.00)	(572,976.00)	0.00	(572,976.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			141,464,882.00	148,159,177.00	41,582,121.46	148,159,177.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,340,858.00)	(3,664,109.00)	(17,369,483.20)	(3,664,109.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
b) Transfers Out		7600-7629	1,260,231.00	1,260,231.00	660,231.00	1,260,231.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	80,125.00	125.00	80,125.00	0.00	0.0%
b) Uses		7630-7699	9,335.00	9,335.00	3,775.00	9,335.00	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			(1,250,631.00)	(1,170,506.00)	(663,881.00)	(1,170,506.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(12,591,489.00)	(4,834,615.00)	(18,033,364.20)	(4,834,615.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	39,629,863.00	39,629,863.00		39,629,863.00	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)			39,629,863.00	39,629,863.00		39,629,863.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			39,629,863.00	39,629,863.00		39,629,863.00		
2) Ending Balance, June 30 (E + F1e)			27,038,374.00	34,795,248.00		34,795,248.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	28,000.00		28,000.00		
Stores		9712	500,404.40	495,205.73		495,205.73		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,443,805.78	0.98		0.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,665,791.58	3,713,310.68		3,713,310.99		
Equipment Replacement	0000	9780	992,384.00					
Textbooks (RS 0010)	0000	9780	696,172.00					
GASB 16 - Vac Accrual	0000	9780	1,018,730.00					
Other	0000	9780	71,035.00					
Equipment Replacement	0000	9780		1,074,724.00				
Textbooks (RS 0010)	0000	9780		697,467.00				
GASB 16 - Vac Accrual	0000	9780		924,177.00				
Other	0000	9780		129,472.00				
Equipment Replacement	0000	9780				1,074,724.31		
Textbooks (RS 0010)	0000	9780				697,467.00		
GASB 16 - Vac Accrual	0000	9780				924,177.00		
Other	0000	9780				129,472.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,282,033.00	4,482,645.00		4,480,242.00		
Unassigned/Unappropriated Amount		9790	17,118,339.24	26,076,085.61		26,078,488.30		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	72,904,110.00	80,136,512.00	11,522,856.00	80,136,512.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	290,907.00	290,907.00	0.00	290,907.00	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	16,195,525.00	16,195,525.00	0.00	16,195,525.00	0.00	0.0%
Unsecured Roll Taxes		8042	798,898.00	798,898.00	342,689.70	798,898.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	66,806.00	66,806.00	0.00	66,806.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	48,491.00	48,491.00	3,236.23	48,491.00	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			90,304,737.00	97,537,139.00	11,868,781.93	97,537,139.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,274,813.00)	(1,392,555.00)	0.00	(1,392,555.00)	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	1,274,813.00	1,392,555.00	0.00	1,392,555.00	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	165,779.00	179,915.00	77,192.86	179,915.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(794,552.00)	(830,230.00)	(215,860.29)	(830,230.00)	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			89,675,964.00	96,886,824.00	11,730,114.50	96,886,824.00	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	1,254,180.00	1,254,180.00	0.00	1,254,180.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	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	452.00	451.58	452.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	130,567.00	47,180.37	130,567.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	6,740,406.00	8,646,796.00	1,547,510.16	8,646,796.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,015,747.00	1,539,073.00	237,915.22	1,539,073.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	770,494.00	1,317,423.00	189,814.08	1,317,423.00	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	189,256.00	189,256.00	0.00	189,256.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	325,000.00	609,129.00	121,628.88	609,129.00	0.00	0.0%
Other Federal Revenue	All Other	8290	243,508.00	856,537.00	45,422.18	856,537.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,538,591.00	14,543,413.00	2,189,922.47	14,543,413.00	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 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	2,734,455.00	2,734,455.00	750,309.04	2,734,455.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	4,665,739.00	4,665,096.00	933,019.00	4,665,096.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	40,798.00	40,798.00	11,194.96	40,798.00	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	3,805,263.00	3,803,121.00	951,316.00	3,803,121.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	512,901.00	14,608.00	512,901.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,836,843.00	2,958,415.00	229,699.74	2,958,415.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	1,780,312.00	1,157,202.80	1,780,312.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

2012-13 First Interim
General Fund
Summary - Unrestricted/Restricted
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Quality Education Investment Act	7400	8590	903,000.00	903,000.00	722,400.00	903,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,816,637.00	9,845,034.00	4,076,213.17	9,845,034.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,802,735.00	27,243,132.00	8,845,962.71	27,243,132.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	195.00	425.00	425.00	425.00	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	12,000.00	12,000.00	1,820.50	12,000.00	0.00	0.0%
Interest		8660	221,668.00	221,668.00	28,407.13	221,668.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	95,700.00	95,700.00	5,880.58	95,700.00	0.00	0.0%
Transportation Services	7230, 7240	8677	195,000.00	195,000.00	104,756.50	195,000.00	0.00	0.0%
Interagency Services	All Other	8677	659,893.00	773,696.00	0.00	773,696.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	316,296.00	917,228.00	608,020.87	917,228.00	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	3,605,982.00	3,605,982.00	697,328.00	3,605,982.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,106,734.00	5,821,699.00	1,446,638.58	5,821,699.00	0.00	0.0%
TOTAL, REVENUES			130,124,024.00	144,495,068.00	24,212,638.26	144,495,068.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	54,419,911.00	54,036,220.00	14,311,248.64	54,036,220.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,479,238.00	3,481,425.00	1,080,886.37	3,481,425.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,414,092.00	7,573,094.00	2,516,333.98	7,573,094.00	0.00	0.0%
Other Certificated Salaries		1900	2,457,163.00	2,450,300.00	652,798.21	2,450,300.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			67,770,404.00	67,541,039.00	18,561,267.20	67,541,039.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,058,150.00	2,320,929.00	592,385.11	2,320,929.00	0.00	0.0%
Classified Support Salaries		2200	7,483,927.00	7,402,267.00	2,346,874.26	7,402,267.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	942,151.00	735,109.00	266,500.84	735,109.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,455,883.00	5,536,537.00	1,680,941.51	5,536,537.00	0.00	0.0%
Other Classified Salaries		2900	1,057,733.00	1,087,922.00	290,681.64	1,087,922.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,997,844.00	17,082,764.00	5,177,383.36	17,082,764.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,581,592.00	5,490,575.00	1,500,793.29	5,490,575.00	0.00	0.0%
PERS		3201-3202	1,731,546.00	1,796,893.00	555,769.30	1,796,893.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,276,749.00	2,320,275.00	642,176.05	2,320,275.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	19,997,132.00	19,989,899.00	5,952,466.35	19,989,899.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,011,467.00	1,011,798.00	252,553.32	1,011,798.00	0.00	0.0%
Workers' Compensation		3601-3602	1,385,725.00	1,386,515.00	388,955.18	1,386,515.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,139,931.00	2,174,924.00	605,111.77	2,174,924.00	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	160,045.00	170,951.00	74,432.31	170,951.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,196,174.00	1,276,836.00	1,140,410.14	1,276,836.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			35,480,361.00	35,618,666.00	11,112,667.71	35,618,666.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,291,599.00	2,781,925.00	126,305.25	2,781,925.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	236,693.00	166,024.69	236,693.00	0.00	0.0%
Materials and Supplies		4300	8,316,565.00	9,502,143.00	1,108,976.89	9,502,143.00	0.00	0.0%
Noncapitalized Equipment		4400	145,677.00	749,458.00	368,092.93	749,458.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,753,841.00	13,270,219.00	1,769,399.76	13,270,219.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	563,081.00	2,587,172.00	406,051.00	2,587,172.00	0.00	0.0%
Travel and Conferences		5200	171,847.00	970,882.00	90,356.50	970,882.00	0.00	0.0%
Dues and Memberships		5300	30,771.00	30,641.00	24,602.50	30,641.00	0.00	0.0%
Insurance		5400-5450	794,643.00	803,927.00	799,923.83	803,927.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,308,795.00	2,974,666.00	957,867.80	2,974,666.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,030,380.00	1,128,443.00	362,621.06	1,128,443.00	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	(100,260.00)	(91,217.00)	(34,020.85)	(91,217.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,230,823.00	3,424,912.00	1,120,343.34	3,424,912.00	0.00	0.0%
Communications		5900	768,671.00	777,681.00	43,146.33	777,681.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,798,751.00	12,607,107.00	3,770,891.51	12,607,107.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	354.00	0.00	354.00	0.00	0.0%
Land Improvements		6170	0.00	35,896.00	33,116.27	35,896.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	107,772.00	37,096.84	107,772.00	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	113,795.00	74,206.08	113,795.00	0.00	0.0%
Equipment Replacement		6500	0.00	684,598.00	684,597.88	684,598.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	942,415.00	829,017.07	942,415.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	829,848.00	693,601.00	156,626.57	693,601.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	87,477.00	436,890.00	45,780.93	436,890.00	0.00	0.0%
Other Debt Service - Principal		7439	322,261.00	539,452.00	159,087.35	539,452.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,239,586.00	1,669,943.00	361,494.85	1,669,943.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(575,905.00)	(572,976.00)	0.00	(572,976.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(575,905.00)	(572,976.00)	0.00	(572,976.00)	0.00	0.0%
TOTAL, EXPENDITURES			141,464,882.00	148,159,177.00	41,582,121.46	148,159,177.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	660,231.00	660,231.00	660,231.00	660,231.00	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	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,260,231.00	1,260,231.00	660,231.00	1,260,231.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	80,125.00	125.00	80,125.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	80,125.00	125.00	80,125.00	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	9,335.00	9,335.00	3,775.00	9,335.00	0.00	0.0%
(d) TOTAL, USES			9,335.00	9,335.00	3,775.00	9,335.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,250,631.00)	(1,170,506.00)	(663,881.00)	(1,170,506.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	88,401,151.00	95,494,269.00	11,730,114.50	95,494,269.00	0.00	0.0%
2) Federal Revenue		8100-8299	104,508.00	111,736.00	7,227.66	111,736.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,956,738.00	16,467,497.00	5,122,517.58	16,467,497.00	0.00	0.0%
4) Other Local Revenue		8600-8799	624,769.00	1,035,404.00	528,878.83	1,035,404.00	0.00	0.0%
5) TOTAL, REVENUES			105,087,166.00	113,108,906.00	17,388,738.57	113,108,906.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	54,783,151.00	54,640,167.00	15,016,692.95	54,640,167.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,483,451.00	10,441,565.00	3,246,002.58	10,441,565.00	0.00	0.0%
3) Employee Benefits		3000-3999	26,596,516.00	26,589,111.00	8,524,522.75	26,589,111.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,031,375.00	4,200,269.00	682,634.72	4,200,269.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,108,362.00	8,032,508.00	2,672,069.57	8,032,508.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	171,973.00	143,853.36	171,973.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	409,738.00	976,342.00	204,868.28	976,342.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,354,155.00)	(1,635,553.00)	(85,532.82)	(1,635,553.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			103,058,438.00	103,416,382.00	30,405,111.39	103,416,382.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,028,728.00	9,692,524.00	(13,016,372.82)	9,692,524.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
b) Transfers Out		7600-7629	1,260,231.00	1,260,231.00	660,231.00	1,260,231.00	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	9,335.00	9,335.00	3,775.00	9,335.00	0.00	0.0%
3) Contributions		8980-8999	(10,635,743.00)	(10,785,153.00)	0.00	(10,785,153.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(11,886,374.00)	(12,035,784.00)	(664,006.00)	(12,035,784.00)		

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)			(9,857,646.00)	(2,343,260.00)	(13,680,378.82)	(2,343,260.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	36,870,180.02	36,870,180.02		36,870,180.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			36,870,180.02	36,870,180.02		36,870,180.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			36,870,180.02	36,870,180.02		36,870,180.02		
2) Ending Balance, June 30 (E + F1e)			27,012,534.02	34,526,920.02		34,526,920.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	28,000.00		28,000.00		
Stores		9712	232,076.67	226,878.00		226,878.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,665,791.58	3,713,310.68		3,713,310.99		
Equipment Replacement	0000	9780	992,384.00					
Textbooks (RS 0010)	0000	9780	696,172.00					
GASB 16 - Vac Accrual	0000	9780	1,018,730.00					
Other	0000	9780	71,035.00					
Equipment Replacement	0000	9780		1,074,724.00				
Textbooks (RS 0010)	0000	9780		697,467.00				
GASB 16 - Vac Accrual	0000	9780		924,177.00				
Other	0000	9780		129,472.00				
Equipment Replacement	0000	9780				1,074,724.31		
Textbooks (RS 0010)	0000	9780				697,467.00		
GASB 16 - Vac Accrual	0000	9780				924,177.00		
Other	0000	9780				129,472.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,282,033.00	4,482,645.00		4,480,242.00		
Unassigned/Unappropriated Amount		9790	18,804,632.77	26,076,086.34		26,078,489.03		

Description	Resource Codes	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	72,904,110.00	80,136,512.00	11,522,856.00	80,136,512.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	290,907.00	290,907.00	0.00	290,907.00	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	16,195,525.00	16,195,525.00	0.00	16,195,525.00	0.00	0.0%
Unsecured Roll Taxes		8042	798,898.00	798,898.00	342,689.70	798,898.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	66,806.00	66,806.00	0.00	66,806.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	48,491.00	48,491.00	3,236.23	48,491.00	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			90,304,737.00	97,537,139.00	11,868,781.93	97,537,139.00	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,274,813.00)	(1,392,555.00)	0.00	(1,392,555.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	165,779.00	179,915.00	77,192.86	179,915.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(794,552.00)	(830,230.00)	(215,860.29)	(830,230.00)	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			88,401,151.00	95,494,269.00	11,730,114.50	95,494,269.00	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%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	104,508.00	111,736.00	7,227.66	111,736.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			104,508.00	111,736.00	7,227.66	111,736.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	3,805,263.00	3,803,121.00	951,316.00	3,803,121.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	512,901.00	14,608.00	512,901.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,361,534.00	2,361,534.00	108,127.58	2,361,534.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	9,789,941.00	9,789,941.00	4,048,466.00	9,789,941.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,956,738.00	16,467,497.00	5,122,517.58	16,467,497.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	195.00	425.00	425.00	425.00	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	12,000.00	12,000.00	1,820.50	12,000.00	0.00	0.0%
Interest		8660	221,668.00	221,668.00	28,407.13	221,668.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	74,610.00	74,610.00	0.00	74,610.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	316,296.00	726,701.00	498,226.20	726,701.00	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								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			624,769.00	1,035,404.00	528,878.83	1,035,404.00	0.00	0.0%
TOTAL, REVENUES			105,087,166.00	113,108,906.00	17,388,738.57	113,108,906.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	45,751,942.00	45,448,142.00	12,012,379.73	45,448,142.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,565,351.00	2,592,611.00	805,549.68	2,592,611.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,225,180.00	6,267,750.00	2,105,755.29	6,267,750.00	0.00	0.0%
Other Certificated Salaries		1900	240,678.00	331,664.00	93,008.25	331,664.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			54,783,151.00	54,640,167.00	15,016,692.95	54,640,167.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	300,906.00	300,318.00	71,630.05	300,318.00	0.00	0.0%
Classified Support Salaries		2200	3,656,895.00	3,692,883.00	1,225,648.07	3,692,883.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	624,811.00	462,440.00	169,771.10	462,440.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,931,864.00	4,975,605.00	1,511,062.59	4,975,605.00	0.00	0.0%
Other Classified Salaries		2900	968,975.00	1,010,319.00	267,890.77	1,010,319.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,483,451.00	10,441,565.00	3,246,002.58	10,441,565.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,511,698.00	4,452,742.00	1,218,069.41	4,452,742.00	0.00	0.0%
PERS		3201-3202	1,075,908.00	1,095,946.00	350,280.65	1,095,946.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,587,027.00	1,610,366.00	447,059.72	1,610,366.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	14,650,473.00	14,554,465.00	4,370,853.34	14,554,465.00	0.00	0.0%
Unemployment Insurance		3501-3502	796,915.00	796,885.00	194,499.98	796,885.00	0.00	0.0%
Workers' Compensation		3601-3602	1,066,106.00	1,066,355.00	299,257.66	1,066,355.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,646,536.00	1,672,954.00	465,795.39	1,672,954.00	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	79,778.00	84,504.00	49,217.65	84,504.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,182,075.00	1,254,894.00	1,129,488.95	1,254,894.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			26,596,516.00	26,589,111.00	8,524,522.75	26,589,111.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,421,307.00	1,459,328.00	59,287.82	1,459,328.00	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	2,504,873.00	2,477,204.00	469,534.84	2,477,204.00	0.00	0.0%
Noncapitalized Equipment		4400	105,195.00	263,737.00	153,812.06	263,737.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,031,375.00	4,200,269.00	682,634.72	4,200,269.00	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	152,006.00	150,013.00	38,803.39	150,013.00	0.00	0.0%
Dues and Memberships		5300	30,369.00	29,234.00	23,537.50	29,234.00	0.00	0.0%
Insurance		5400-5450	771,635.00	777,393.00	773,391.27	777,393.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,255,690.00	2,930,725.00	954,261.27	2,930,725.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	444,177.00	520,137.00	224,024.59	520,137.00	0.00	0.0%
Transfers of Direct Costs		5710	510,164.00	406,121.00	11,788.46	406,121.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,992.00)	(19,530.00)	(7,413.96)	(19,530.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,195,917.00	2,483,461.00	618,204.47	2,483,461.00	0.00	0.0%
Communications		5900	768,396.00	754,954.00	35,472.58	754,954.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,108,362.00	8,032,508.00	2,672,069.57	8,032,508.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	23,054.00	20,274.27	23,054.00	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	70,122.00	44,781.87	70,122.00	0.00	0.0%
Equipment Replacement		6500	0.00	78,797.00	78,797.22	78,797.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	171,973.00	143,853.36	171,973.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	87,477.00	436,890.00	45,780.93	436,890.00	0.00	0.0%
Other Debt Service - Principal		7439	322,261.00	539,452.00	159,087.35	539,452.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			409,738.00	976,342.00	204,868.28	976,342.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(778,250.00)	(1,062,577.00)	(85,532.82)	(1,062,577.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(575,905.00)	(572,976.00)	0.00	(572,976.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,354,155.00)	(1,635,553.00)	(85,532.82)	(1,635,553.00)	0.00	0.0%
TOTAL, EXPENDITURES			103,058,438.00	103,416,382.00	30,405,111.39	103,416,382.00	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								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	660,231.00	660,231.00	660,231.00	660,231.00	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	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,260,231.00	1,260,231.00	660,231.00	1,260,231.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	9,335.00	9,335.00	3,775.00	9,335.00	0.00	0.0%
(d) TOTAL, USES			9,335.00	9,335.00	3,775.00	9,335.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(10,635,743.00)	(10,785,153.00)	0.00	(10,785,153.00)	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			(10,635,743.00)	(10,785,153.00)	0.00	(10,785,153.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(11,886,374.00)	(12,035,784.00)	(664,006.00)	(12,035,784.00)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,274,813.00	1,392,555.00	0.00	1,392,555.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,434,083.00	14,431,677.00	2,182,694.81	14,431,677.00	0.00	0.0%
3) Other State Revenue		8300-8599	8,845,997.00	10,775,635.00	3,723,445.13	10,775,635.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,481,965.00	4,786,295.00	917,759.75	4,786,295.00	0.00	0.0%
5) TOTAL, REVENUES			25,036,858.00	31,386,162.00	6,823,899.69	31,386,162.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,987,253.00	12,900,872.00	3,544,574.25	12,900,872.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,514,393.00	6,641,199.00	1,931,380.78	6,641,199.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,883,845.00	9,029,555.00	2,588,144.96	9,029,555.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,722,466.00	9,069,950.00	1,086,765.04	9,069,950.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,690,389.00	4,574,599.00	1,098,821.94	4,574,599.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	770,442.00	685,163.71	770,442.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	829,848.00	693,601.00	156,626.57	693,601.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	778,250.00	1,062,577.00	85,532.82	1,062,577.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,406,444.00	44,742,795.00	11,177,010.07	44,742,795.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,369,586.00)	(13,356,633.00)	(4,353,110.38)	(13,356,633.00)		
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	80,125.00	125.00	80,125.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	10,635,743.00	10,785,153.00	0.00	10,785,153.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,635,743.00	10,865,278.00	125.00	10,865,278.00		

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)			(2,733,843.00)	(2,491,355.00)	(4,352,985.38)	(2,491,355.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,759,682.98	2,759,682.98		2,759,682.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,759,682.98	2,759,682.98		2,759,682.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,759,682.98	2,759,682.98		2,759,682.98		
2) Ending Balance, June 30 (E + F1e)			25,839.98	268,327.98		268,327.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	268,327.73	268,327.73		268,327.73		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,443,805.78	0.98		0.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,686,293.53)	(0.73)		(0.73)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, Revenue Limit Sources			0.00	0.00	0.00	0.00		
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,274,813.00	1,392,555.00	0.00	1,392,555.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			1,274,813.00	1,392,555.00	0.00	1,392,555.00	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	1,254,180.00	1,254,180.00	0.00	1,254,180.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	452.00	451.58	452.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	130,567.00	47,180.37	130,567.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	6,740,406.00	8,646,796.00	1,547,510.16	8,646,796.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,015,747.00	1,539,073.00	237,915.22	1,539,073.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	770,494.00	1,317,423.00	189,814.08	1,317,423.00	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	189,256.00	189,256.00	0.00	189,256.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	325,000.00	609,129.00	121,628.88	609,129.00	0.00	0.0%
Other Federal Revenue	All Other	8290	139,000.00	744,801.00	38,194.52	744,801.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,434,083.00	14,431,677.00	2,182,694.81	14,431,677.00	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 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	2,734,455.00	2,734,455.00	750,309.04	2,734,455.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	4,665,739.00	4,665,096.00	933,019.00	4,665,096.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	40,798.00	40,798.00	11,194.96	40,798.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	475,309.00	596,881.00	121,572.16	596,881.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	1,780,312.00	1,157,202.80	1,780,312.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590	903,000.00	903,000.00	722,400.00	903,000.00	0.00	0.0%
All Other State Revenue	All Other	8590	26,696.00	55,093.00	27,747.17	55,093.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			8,845,997.00	10,775,635.00	3,723,445.13	10,775,635.00	0.00	0.0%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	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	95,700.00	95,700.00	5,880.58	95,700.00	0.00	0.0%
Transportation Services	7230, 7240	8677	195,000.00	195,000.00	104,756.50	195,000.00	0.00	0.0%
Interagency Services	All Other	8677	585,283.00	699,086.00	0.00	699,086.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	190,527.00	109,794.67	190,527.00	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	3,605,982.00	3,605,982.00	697,328.00	3,605,982.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,481,965.00	4,786,295.00	917,759.75	4,786,295.00	0.00	0.0%
TOTAL, REVENUES			25,036,858.00	31,386,162.00	6,823,899.69	31,386,162.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,667,969.00	8,588,078.00	2,298,868.91	8,588,078.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	913,887.00	888,814.00	275,336.69	888,814.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,188,912.00	1,305,344.00	410,578.69	1,305,344.00	0.00	0.0%
Other Certificated Salaries		1900	2,216,485.00	2,118,636.00	559,789.96	2,118,636.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,987,253.00	12,900,872.00	3,544,574.25	12,900,872.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,757,244.00	2,020,611.00	520,755.06	2,020,611.00	0.00	0.0%
Classified Support Salaries		2200	3,827,032.00	3,709,384.00	1,121,226.19	3,709,384.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	317,340.00	272,669.00	96,729.74	272,669.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	524,019.00	560,932.00	169,878.92	560,932.00	0.00	0.0%
Other Classified Salaries		2900	88,758.00	77,603.00	22,790.87	77,603.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,514,393.00	6,641,199.00	1,931,380.78	6,641,199.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,069,894.00	1,037,833.00	282,723.88	1,037,833.00	0.00	0.0%
PERS		3201-3202	655,638.00	700,947.00	205,488.65	700,947.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	689,722.00	709,909.00	195,116.33	709,909.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,346,659.00	5,435,434.00	1,581,613.01	5,435,434.00	0.00	0.0%
Unemployment Insurance		3501-3502	214,552.00	214,913.00	58,053.34	214,913.00	0.00	0.0%
Workers' Compensation		3601-3602	319,619.00	320,160.00	89,697.52	320,160.00	0.00	0.0%
OPEB, Allocated		3701-3702	493,395.00	501,970.00	139,316.38	501,970.00	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	80,267.00	86,447.00	25,214.66	86,447.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,099.00	21,942.00	10,921.19	21,942.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,883,845.00	9,029,555.00	2,588,144.96	9,029,555.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	870,292.00	1,322,597.00	67,017.43	1,322,597.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	236,693.00	166,024.69	236,693.00	0.00	0.0%
Materials and Supplies		4300	5,811,692.00	7,024,939.00	639,442.05	7,024,939.00	0.00	0.0%
Noncapitalized Equipment		4400	40,482.00	485,721.00	214,280.87	485,721.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,722,466.00	9,069,950.00	1,086,765.04	9,069,950.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	563,081.00	2,587,172.00	406,051.00	2,587,172.00	0.00	0.0%
Travel and Conferences		5200	19,841.00	820,869.00	51,553.11	820,869.00	0.00	0.0%
Dues and Memberships		5300	402.00	1,407.00	1,065.00	1,407.00	0.00	0.0%
Insurance		5400-5450	23,008.00	26,534.00	26,532.56	26,534.00	0.00	0.0%
Operations and Housekeeping Services		5500	53,105.00	43,941.00	3,606.53	43,941.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	586,203.00	608,306.00	138,596.47	608,306.00	0.00	0.0%
Transfers of Direct Costs		5710	(510,164.00)	(406,121.00)	(11,788.46)	(406,121.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,268.00)	(71,687.00)	(26,606.89)	(71,687.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,034,906.00	941,451.00	502,138.87	941,451.00	0.00	0.0%
Communications		5900	275.00	22,727.00	7,673.75	22,727.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,690,389.00	4,574,599.00	1,098,821.94	4,574,599.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	354.00	0.00	354.00	0.00	0.0%
Land Improvements		6170	0.00	12,842.00	12,842.00	12,842.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	107,772.00	37,096.84	107,772.00	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	43,673.00	29,424.21	43,673.00	0.00	0.0%
Equipment Replacement		6500	0.00	605,801.00	605,800.66	605,801.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	770,442.00	685,163.71	770,442.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	829,848.00	693,601.00	156,626.57	693,601.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			829,848.00	693,601.00	156,626.57	693,601.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	778,250.00	1,062,577.00	85,532.82	1,062,577.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			778,250.00	1,062,577.00	85,532.82	1,062,577.00	0.00	0.0%
TOTAL, EXPENDITURES			38,406,444.00	44,742,795.00	11,177,010.07	44,742,795.00	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								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	80,125.00	125.00	80,125.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	80,125.00	125.00	80,125.00	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	10,635,743.00	10,785,153.00	0.00	10,785,153.00	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			10,635,743.00	10,785,153.00	0.00	10,785,153.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			10,635,743.00	10,865,278.00	125.00	10,865,278.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	156,306.00	162,393.00	0.00	162,393.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,554.00	96,912.00	48,519.00	96,912.00	0.00	0.0%
4) Other Local Revenue		8600-8799	217,272.00	262,991.00	31,990.98	262,991.00	0.00	0.0%
5) TOTAL, REVENUES			378,132.00	522,296.00	80,509.98	522,296.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	540,818.00	421,832.00	91,976.77	421,832.00	0.00	0.0%
2) Classified Salaries		2000-2999	251,276.00	230,055.00	66,709.64	230,055.00	0.00	0.0%
3) Employee Benefits		3000-3999	298,535.00	252,483.00	65,488.43	252,483.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,543.00	173,493.00	5,279.03	173,493.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	145,826.00	192,484.00	37,747.57	192,484.00	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	5,330.00	0.00	5,330.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	51,781.00	55,900.00	0.00	55,900.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,441,779.00	1,331,577.00	267,201.44	1,331,577.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,063,647.00)	(809,281.00)	(186,691.46)	(809,281.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	600,000.00	0.00	600,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(463,647.00)	(209,281.00)	(186,691.46)	(209,281.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	652,283.84	652,283.84		652,283.84	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)			652,283.84	652,283.84		652,283.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			652,283.84	652,283.84		652,283.84		
2) Ending Balance, June 30 (E + F1e)			188,636.84	443,002.84		443,002.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,660.11	1,509.35		1,509.35		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	23,916.38	0.38		0.38		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	163,060.35	441,493.11		441,493.11		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2012-13 First Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3299, 4000-4139, 4201-4215, 4610, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	17,127.00	15,016.00	0.00	15,016.00	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	139,179.00	147,377.00	0.00	147,377.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			156,306.00	162,393.00	0.00	162,393.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	4,554.00	4,554.00	894.00	4,554.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	92,358.00	47,625.00	92,358.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,554.00	96,912.00	48,519.00	96,912.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	619.83	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	124,250.00	155,097.00	31,170.60	155,097.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	90,022.00	104,894.00	200.55	104,894.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			217,272.00	262,991.00	31,990.98	262,991.00	0.00	0.0%
TOTAL, REVENUES			378,132.00	522,296.00	80,509.98	522,296.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	445,094.00	325,068.00	59,721.93	325,068.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	95,724.00	96,764.00	32,254.84	96,764.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			540,818.00	421,832.00	91,976.77	421,832.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	38,206.00	28,920.00	10,905.60	28,920.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	66,441.00	62,418.00	16,913.25	62,418.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	130,504.00	130,504.00	36,732.92	130,504.00	0.00	0.0%
Other Classified Salaries		2900	16,125.00	8,213.00	2,157.87	8,213.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			251,276.00	230,055.00	66,709.64	230,055.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	44,617.00	32,390.00	6,676.50	32,390.00	0.00	0.0%
PERS		3201-3202	23,383.00	24,152.00	7,093.12	24,152.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,066.00	25,530.00	6,656.35	25,530.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	155,598.00	129,713.00	34,623.99	129,713.00	0.00	0.0%
Unemployment Insurance		3501-3502	8,712.00	7,169.00	1,677.81	7,169.00	0.00	0.0%
Workers' Compensation		3601-3602	12,982.00	10,686.00	2,600.88	10,686.00	0.00	0.0%
OPEB, Allocated		3701-3702	20,041.00	16,729.00	3,522.31	16,729.00	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	3,283.00	3,261.00	972.21	3,261.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,853.00	2,853.00	1,665.26	2,853.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			298,535.00	252,483.00	65,488.43	252,483.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	14,485.00	0.00	14,485.00	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	153,543.00	148,871.00	3,033.85	148,871.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	10,137.00	2,245.18	10,137.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,543.00	173,493.00	5,279.03	173,493.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,300.00	2,592.00	334.40	2,592.00	0.00	0.0%
Dues and Memberships		5300	1,356.00	1,356.00	756.00	1,356.00	0.00	0.0%
Insurance		5400-5450	2,489.00	2,501.00	2,501.36	2,501.00	0.00	0.0%
Operations and Housekeeping Services		5500	27,200.00	27,200.00	4,259.80	27,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	6,557.00	1,357.00	6,557.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,539.00	7,007.00	1,566.64	7,007.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	103,792.00	143,121.00	26,972.37	143,121.00	0.00	0.0%
Communications		5900	2,150.00	2,150.00	0.00	2,150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,826.00	192,484.00	37,747.57	192,484.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	5,330.00	0.00	5,330.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	5,330.00	0.00	5,330.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	51,781.00	55,900.00	0.00	55,900.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			51,781.00	55,900.00	0.00	55,900.00	0.00	0.0%
TOTAL, EXPENDITURES			1,441,779.00	1,331,577.00	267,201.44	1,331,577.00		

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	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			600,000.00	600,000.00	0.00	600,000.00		

2012-13 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,388,718.00	1,422,931.00	474,148.00	1,422,931.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,719.00	98,931.00	1,064.85	98,931.00	0.00	0.0%
5) TOTAL, REVENUES			1,453,437.00	1,521,862.00	475,212.85	1,521,862.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	581,373.00	610,013.00	172,251.75	610,013.00	0.00	0.0%
2) Classified Salaries		2000-2999	270,389.00	294,166.00	87,583.49	294,166.00	0.00	0.0%
3) Employee Benefits		3000-3999	350,966.00	413,499.00	123,834.83	413,499.00	0.00	0.0%
4) Books and Supplies		4000-4999	98,647.00	135,906.00	23,749.31	135,906.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	39,148.00	30,282.00	8,093.04	30,282.00	0.00	0.0%
6) Capital Outlay		6000-8999	0.00	9,281.00	0.00	9,281.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	79,179.00	72,131.00	0.00	72,131.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,453,437.00	1,599,013.00	415,512.42	1,599,013.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(77,151.00)	59,700.43	(77,151.00)		
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	(77,151.00)	59,700.43	(77,151.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	77,150.67	77,150.67		77,150.67	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)			77,150.67	77,150.67		77,150.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			77,150.67	77,150.67		77,150.67		
2) Ending Balance, June 30 (E + F1e)			77,150.67	(0.33)		(0.33)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	77,150.67	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.33)		(0.33)		

2012-13 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	1,388,718.00	1,422,931.00	474,148.00	1,422,931.00	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			1,388,718.00	1,422,931.00	474,148.00	1,422,931.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	129.10	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	936.00	935.75	936.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	64,719.00	97,995.00	0.00	97,995.00	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			64,719.00	98,931.00	1,064.85	98,931.00	0.00	0.0%
TOTAL, REVENUES			1,453,437.00	1,521,862.00	475,212.85	1,521,862.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	473,089.00	501,013.00	137,414.63	501,013.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	22,321.00	23,037.00	6,182.92	23,037.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	85,963.00	85,963.00	28,654.20	85,963.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			581,373.00	610,013.00	172,251.75	610,013.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	205,219.00	221,145.00	62,355.45	221,145.00	0.00	0.0%
Classified Support Salaries		2200	15,635.00	15,827.00	5,355.71	15,827.00	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	49,535.00	41,138.00	14,579.05	41,138.00	0.00	0.0%
Other Classified Salaries		2900	0.00	16,056.00	5,293.28	16,056.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			270,389.00	294,166.00	87,583.49	294,166.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	47,962.00	37,176.00	10,418.54	37,176.00	0.00	0.0%
PERS		3201-3202	6,368.00	31,237.00	9,619.51	31,237.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	29,115.00	41,130.00	11,762.50	41,130.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	220,011.00	249,699.00	76,404.88	249,699.00	0.00	0.0%
Unemployment Insurance		3501-3502	9,370.00	9,913.00	2,773.46	9,913.00	0.00	0.0%
Workers' Compensation		3601-3602	13,960.00	14,771.00	4,258.65	14,771.00	0.00	0.0%
OPEB, Allocated		3701-3702	21,549.00	23,387.00	6,667.49	23,387.00	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	894.00	4,449.00	1,350.64	4,449.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,737.00	1,737.00	579.16	1,737.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			350,966.00	413,499.00	123,834.83	413,499.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	58,196.00	106,162.00	19,879.87	106,162.00	0.00	0.0%
Noncapitalized Equipment		4400	15,451.00	4,744.00	3,869.44	4,744.00	0.00	0.0%
Food		4700	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			98,647.00	135,906.00	23,749.31	135,906.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,500.00	4,500.00	3,000.00	4,500.00	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	1,008.00	1,473.00	464.81	1,473.00	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	25,500.00	15,989.00	4,078.23	15,989.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,140.00	8,320.00	550.00	8,320.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,148.00	30,282.00	8,093.04	30,282.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	9,281.00	0.00	9,281.00	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	9,281.00	0.00	9,281.00	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	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	79,179.00	72,131.00	0.00	72,131.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			79,179.00	72,131.00	0.00	72,131.00	0.00	0.0%
TOTAL, EXPENDITURES			1,453,437.00	1,599,013.00	415,512.42	1,599,013.00		

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								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	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	8,740,865.00	8,789,242.00	2,780,218.94	8,789,242.00	0.00	0.0%
3) Other State Revenue		8300-8599	709,182.00	709,182.00	226,834.81	709,182.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,087,458.00	1,087,458.00	328,748.20	1,087,458.00	0.00	0.0%
5) TOTAL, REVENUES			10,537,505.00	10,585,882.00	3,335,801.95	10,585,882.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,599,032.00	2,709,364.00	769,430.03	2,709,364.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,496,488.00	1,551,842.00	458,459.65	1,551,842.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,363,252.00	4,389,977.00	1,306,061.06	4,389,977.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	361,330.00	414,380.00	143,523.28	414,380.00	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	450,000.00	95,129.17	450,000.00	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	444,945.00	444,945.00	0.00	444,945.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,465,047.00	9,960,508.00	2,773,603.19	9,960,508.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,072,458.00	625,374.00	562,198.76	625,374.00		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,072,458.00	625,374.00	562,198.76	625,374.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,659,451.02	5,659,451.02		5,659,451.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,659,451.02	5,659,451.02		5,659,451.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,659,451.02	5,659,451.02		5,659,451.02		
2) Ending Balance, June 30 (E + F1e)			6,731,909.02	6,284,825.02		6,284,825.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,140.00	3,140.00		3,140.00		
Stores		9712	139,905.00	360,092.17		360,092.17		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,588,864.02	5,921,592.85		5,921,592.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	8,740,865.00	8,789,242.00	2,780,218.94	8,789,242.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			8,740,865.00	8,789,242.00	2,780,218.94	8,789,242.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	709,182.00	709,182.00	226,834.81	709,182.00	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			709,182.00	709,182.00	226,834.81	709,182.00	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	991,075.00	981,075.00	289,061.28	981,075.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	21,079.00	21,079.00	5,767.69	21,079.00	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	75,304.00	85,304.00	33,919.23	85,304.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,087,458.00	1,087,458.00	328,748.20	1,087,458.00	0.00	0.0%
TOTAL, REVENUES			10,537,505.00	10,585,882.00	3,335,801.95	10,585,882.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,949,086.00	2,023,437.00	566,423.82	2,023,437.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	250,680.00	250,680.00	83,405.32	250,680.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	399,266.00	435,247.00	119,600.89	435,247.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,599,032.00	2,709,364.00	769,430.03	2,709,364.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	215,382.00	236,986.00	73,483.49	236,986.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	186,165.00	206,479.00	56,789.06	206,479.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	963,562.00	958,707.00	285,544.01	958,707.00	0.00	0.0%
Unemployment Insurance		3501-3502	26,773.00	29,739.00	8,165.88	29,739.00	0.00	0.0%
Workers' Compensation		3601-3602	39,881.00	44,235.00	12,610.94	44,235.00	0.00	0.0%
OPEB, Allocated		3701-3702	61,563.00	69,321.00	19,756.78	69,321.00	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	(15.35)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,162.00	6,375.00	2,124.84	6,375.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,496,488.00	1,551,842.00	458,459.65	1,551,842.00	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	273,737.00	286,737.00	136,585.18	286,737.00	0.00	0.0%
Noncapitalized Equipment		4400	77,000.00	77,000.00	39,894.54	77,000.00	0.00	0.0%
Food		4700	4,012,515.00	4,026,240.00	1,129,581.34	4,026,240.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,363,252.00	4,389,977.00	1,306,061.06	4,389,977.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	25,161.00	25,161.00	6,917.98	25,161.00	0.00	0.0%
Dues and Memberships		5300	200.00	200.00	0.00	200.00	0.00	0.0%
Insurance		5400-5450	10,072.00	10,122.00	10,110.38	10,122.00	0.00	0.0%
Operations and Housekeeping Services		5500	93,588.00	114,588.00	25,665.04	114,588.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	73,511.00	85,511.00	21,392.64	85,511.00	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	68,221.00	68,221.00	28,375.98	68,221.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	66,374.00	66,374.00	30,514.09	66,374.00	0.00	0.0%
Communications		5900	24,203.00	44,203.00	20,547.17	44,203.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			361,330.00	414,380.00	143,523.28	414,380.00	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	100,000.00	350,000.00	95,692.78	350,000.00	0.00	0.0%
Equipment Replacement		6500	100,000.00	100,000.00	436.39	100,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	450,000.00	96,129.17	450,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	444,945.00	444,945.00	0.00	444,945.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			444,945.00	444,945.00	0.00	444,945.00	0.00	0.0%
TOTAL, EXPENDITURES			9,465,047.00	9,960,508.00	2,773,603.19	9,960,508.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	284.51	1,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,500.00	1,500.00	284.51	1,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	20,322.00	15,125.05	20,322.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	661,731.00	105,744.00	70,322.22	105,744.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	887,914.00	736,573.87	887,914.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			661,731.00	1,013,980.00	822,021.14	1,013,980.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(660,231.00)	(1,012,480.00)	(821,736.63)	(1,012,480.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	660,231.00	660,231.00	660,231.00	660,231.00	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			660,231.00	660,231.00	660,231.00	660,231.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(352,249.00)	(161,505.63)	(352,249.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	553,229.05	553,229.05		553,229.05	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)			553,229.05	553,229.05		553,229.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			553,229.05	553,229.05		553,229.05		
2) Ending Balance, June 30 (E + F1e)			553,229.05	200,980.05		200,980.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	553,229.05	200,980.05		200,980.05		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	284.51	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	284.51	1,500.00	0.00	0.0%
TOTAL, REVENUES			1,500.00	1,500.00	284.51	1,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
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	4,381.00	4,391.48	4,381.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	15,941.00	10,733.57	15,941.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	20,322.00	15,125.05	20,322.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	661,731.00	57,067.00	53,815.28	57,067.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	48,677.00	16,506.94	48,677.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			661,731.00	105,744.00	70,322.22	105,744.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	521,850.00	440,756.00	521,850.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	304,261.00	242,663.18	304,261.00	0.00	0.0%
Equipment		6400	0.00	61,803.00	53,154.69	61,803.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	887,914.00	736,573.87	887,914.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			661,731.00	1,013,980.00	822,021.14	1,013,980.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	660,231.00	660,231.00	660,231.00	660,231.00	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			660,231.00	660,231.00	660,231.00	660,231.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			660,231.00	660,231.00	660,231.00	660,231.00		

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	50,318.00	50,318.00	17,283.40	50,318.00	0.00	0.0%
5) TOTAL, REVENUES			50,318.00	50,318.00	17,283.40	50,318.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,318.00	50,318.00	17,283.40	50,318.00		
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	15,150,196.00	36,860.00	15,150,196.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	4,438,556.00	0.00	4,438,556.00	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	(10,711,640.00)	(36,860.00)	(10,711,640.00)		

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)			50,318.00	(10,661,322.00)	(19,576.60)	(10,661,322.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,669,151.95	13,669,151.95		13,669,151.95	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)			13,669,151.95	13,669,151.95		13,669,151.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,151.95	13,669,151.95		13,669,151.95		
2) Ending Balance, June 30 (E + F1e)			13,719,469.95	3,007,829.95		3,007,829.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,719,469.95	3,007,829.95		3,007,829.95		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	50,318.00	50,318.00	17,283.40	50,318.00	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			50,318.00	50,318.00	17,283.40	50,318.00	0.00	0.0%
TOTAL, REVENUES			50,318.00	50,318.00	17,283.40	50,318.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	15,150,196.00	36,860.00	15,150,196.00	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	15,150,196.00	36,860.00	15,150,196.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	4,438,556.00	0.00	4,438,556.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	4,438,556.00	0.00	4,438,556.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(10,711,640.00)	(36,860.00)	(10,711,640.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,843,149.00	1,843,149.00	223,472.12	1,843,149.00	0.00	0.0%
5) TOTAL, REVENUES			1,843,149.00	1,843,149.00	223,472.12	1,843,149.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	93,839.00	74,901.00	27,204.51	74,901.00	0.00	0.0%
3) Employee Benefits		3000-3999	44,647.00	37,160.00	12,336.65	37,160.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	43,693.00	42,440.14	43,693.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	34,596.00	22,763.36	34,596.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	607,938.00	453,782.70	607,938.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			138,486.00	798,288.00	558,527.36	798,288.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,704,663.00	1,044,861.00	(335,055.24)	1,044,861.00		
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	1,284,054.00	1,284,054.00	965,119.00	1,284,054.00	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			(1,284,054.00)	(1,284,054.00)	(965,119.00)	(1,284,054.00)		

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)			420,609.00	(239,193.00)	(1,300,174.24)	(239,193.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,223,651.77	5,223,651.77		5,223,651.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,223,651.77	5,223,651.77		5,223,651.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,223,651.77	5,223,651.77		5,223,651.77		
2) Ending Balance, June 30 (E + F1e)			5,644,260.77	4,984,458.77		4,984,458.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,252,157.72	4,592,355.72		4,592,355.72		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	392,103.05	392,103.05		392,103.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	634,460.00	634,460.00	15,499.92	634,460.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	31,183.00	31,183.00	6,448.60	31,183.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,177,506.00	1,177,506.00	201,523.60	1,177,506.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,843,149.00	1,843,149.00	223,472.12	1,843,149.00	0.00	0.0%
TOTAL, REVENUES			1,843,149.00	1,843,149.00	223,472.12	1,843,149.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	14,982.00	19,408.00	6,708.17	19,408.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	58,410.00	35,046.00	13,629.00	35,046.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,447.00	20,447.00	6,867.34	20,447.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			93,839.00	74,901.00	27,204.51	74,901.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,714.00	8,552.00	3,100.03	8,552.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,967.00	5,730.00	2,051.46	5,730.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,518.00	17,699.00	5,309.88	17,699.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,032.00	824.00	294.98	824.00	0.00	0.0%
Workers' Compensation		3601-3602	1,538.00	1,229.00	445.90	1,229.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,374.00	1,925.00	699.15	1,925.00	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	1,504.00	1,201.00	435.25	1,201.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			44,647.00	37,160.00	12,336.65	37,160.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	22,876.00	21,695.86	22,876.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	20,817.00	20,744.28	20,817.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	43,693.00	42,440.14	43,693.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	34,596.00	22,763.36	34,596.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	34,596.00	22,763.36	34,596.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	594,938.00	453,782.70	594,938.00	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	13,000.00	0.00	13,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	607,938.00	453,782.70	607,938.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			138,486.00	798,288.00	558,527.36	798,288.00		

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	1,284,054.00	1,284,054.00	965,119.00	1,284,054.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,284,054.00	1,284,054.00	965,119.00	1,284,054.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,284,054.00)	(1,284,054.00)	(965,119.00)	(1,284,054.00)		

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	25,076.00	0.00	25,076.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,680.00	28,680.00	4,929.99	28,680.00	0.00	0.0%
5) TOTAL, REVENUES			28,680.00	53,756.00	4,929.99	53,756.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,429.00	4,523.00	2,203.33	4,523.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,292.00	2,428.00	843.18	2,428.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	3,532.00	346.39	3,532.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	119,323.00	4,200.00	119,323.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	18,092,201.00	111,720.00	18,092,201.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,721.00	18,222,007.00	119,312.90	18,222,007.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			22,959.00	(18,168,251.00)	(114,382.91)	(18,168,251.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	15,150,196.00	36,860.00	15,150,196.00	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	15,150,196.00	36,860.00	15,150,196.00		

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)			22,959.00	(3,018,055.00)	(77,522.91)	(3,018,055.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,904,469.31	3,904,469.31		3,904,469.31	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)			3,904,469.31	3,904,469.31		3,904,469.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,904,469.31	3,904,469.31		3,904,469.31		
2) Ending Balance, June 30 (E + F1e)			3,927,428.31	886,414.31		886,414.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,759,746.51	9,537.51		9,537.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,167,681.80	876,876.80		876,876.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2012-13 First Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	25,076.00	0.00	25,076.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	25,076.00	0.00	25,076.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	28,680.00	28,680.00	4,929.99	28,680.00	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			28,680.00	28,680.00	4,929.99	28,680.00	0.00	0.0%
TOTAL, REVENUES			28,680.00	53,756.00	4,929.99	53,756.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,429.00	4,523.00	2,203.33	4,523.00	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			3,429.00	4,523.00	2,203.33	4,523.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	380.00	380.00	126.72	380.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	261.00	339.00	158.39	339.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,416.00	1,416.00	424.77	1,416.00	0.00	0.0%
Unemployment Insurance		3501-3502	38.00	49.00	22.76	49.00	0.00	0.0%
Workers' Compensation		3601-3602	57.00	75.00	36.12	75.00	0.00	0.0%
OPEB, Allocated		3701-3702	87.00	116.00	56.62	116.00	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	53.00	53.00	17.80	53.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,292.00	2,428.00	843.18	2,428.00	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	1,118.00	346.39	1,118.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,414.00	0.00	2,414.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	3,532.00	346.39	3,532.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	119,323.00	4,200.00	119,323.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	119,323.00	4,200.00	119,323.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	1,527,092.00	0.00	1,527,092.00	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	16,501,132.00	111,720.00	16,501,132.00	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	63,977.00	0.00	63,977.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	18,092,201.00	111,720.00	18,092,201.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,721.00	18,222,007.00	119,312.90	18,222,007.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	15,150,196.00	36,860.00	15,150,196.00	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	15,150,196.00	36,860.00	15,150,196.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	15,150,196.00	36,860.00	15,150,196.00		

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	9,911.00	9,911.00	1,596.44	9,911.00	0.00	0.0%
5) TOTAL, REVENUES			9,911.00	9,911.00	1,596.44	9,911.00		
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	33,000.00	183,119.00	30,301.54	183,119.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	40,594.00	0.00	40,594.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,000.00	223,713.00	30,301.54	223,713.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,089.00)	(213,802.00)	(28,705.10)	(213,802.00)		
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)			(23,089.00)	(213,802.00)	(28,705.10)	(213,802.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,269,703.16	1,269,703.16		1,269,703.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,269,703.16	1,269,703.16		1,269,703.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,269,703.16	1,269,703.16		1,269,703.16		
2) Ending Balance, June 30 (E + F1e)			1,246,614.16	1,055,901.16		1,055,901.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,246,614.16	1,055,901.16		1,055,901.16		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	9,911.00	9,911.00	1,596.44	9,911.00	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			9,911.00	9,911.00	1,596.44	9,911.00	0.00	0.0%
TOTAL, REVENUES			9,911.00	9,911.00	1,596.44	9,911.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	4,468.00	6,182.35	4,468.00	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	33,000.00	178,651.00	24,119.19	178,651.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,000.00	183,119.00	30,301.54	183,119.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	21,500.00	0.00	21,500.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	19,094.00	0.00	19,094.00	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	40,594.00	0.00	40,594.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			33,000.00	223,713.00	30,301.54	223,713.00		

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/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			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	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	2,990.00	2,990.00	461.01	2,990.00	0.00	0.0%
5) TOTAL, REVENUES			2,990.00	2,990.00	461.01	2,990.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,265,119.00	1,265,119.00	857,234.38	1,265,119.00	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			1,265,119.00	1,265,119.00	857,234.38	1,265,119.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,262,129.00)	(1,262,129.00)	(856,773.37)	(1,262,129.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,265,119.00	1,265,119.00	965,119.00	1,265,119.00	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			1,265,119.00	1,265,119.00	965,119.00	1,265,119.00		

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)			2,990.00	2,990.00	108,345.63	2,990.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	607,005.01	607,005.01		607,005.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			607,005.01	607,005.01		607,005.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			607,005.01	607,005.01		607,005.01		
2) Ending Balance, June 30 (E + F1e)			609,995.01	609,995.01		609,995.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	609,995.01	609,995.01		609,995.01		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
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								
Interest		8660	2,990.00	2,990.00	461.01	2,990.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,990.00	2,990.00	461.01	2,990.00	0.00	0.0%
TOTAL, REVENUES			2,990.00	2,990.00	461.01	2,990.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	825,119.00	825,119.00	417,234.38	825,119.00	0.00	0.0%
Other Debt Service - Principal		7439	440,000.00	440,000.00	440,000.00	440,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,265,119.00	1,265,119.00	857,234.38	1,265,119.00	0.00	0.0%
TOTAL, EXPENDITURES			1,265,119.00	1,265,119.00	857,234.38	1,265,119.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,265,119.00	1,265,119.00	965,119.00	1,265,119.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,265,119.00	1,265,119.00	965,119.00	1,265,119.00	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%
(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)			1,265,119.00	1,265,119.00	965,119.00	1,265,119.00		

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	595.00	595.00	97.75	595.00	0.00	0.0%
5) TOTAL, REVENUES			595.00	595.00	97.75	595.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	38,291.00	5,000.00	38,291.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	38,291.00	5,000.00	38,291.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			595.00	(37,696.00)	(4,902.25)	(37,696.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			595.00	(37,696.00)	(4,902.25)	(37,696.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	78,685.36	78,685.36		78,685.36	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)			78,685.36	78,685.36		78,685.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			78,685.36	78,685.36		78,685.36		
2) Ending Net Position, June 30 (E + F1e)			79,280.36	40,989.36		40,989.36		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	76,376.06	38,650.06		38,650.06		
c) Unrestricted Net Position		9790	2,904.30	2,339.30		2,339.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	595.00	595.00	97.75	595.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			595.00	595.00	97.75	595.00	0.00	0.0%
TOTAL, REVENUES			595.00	595.00	97.75	595.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	38,291.00	5,000.00	38,291.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	38,291.00	5,000.00	38,291.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	38,291.00	5,000.00	38,291.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	13,388.24	13,200.00	13,200.00	13,200.00	0.00	0%
2. Special Education	131.22	91.00	91.00	91.00	0.00	0%
HIGH SCHOOL						
3. General Education	4,863.43	4,895.00	4,895.00	4,895.00	0.00	0%
4. Special Education	136.24	152.14	152.14	152.14	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	31.02	21.83	21.83	21.83	0.00	0%
6. Special Education	213.48	221.82	221.82	221.82	0.00	0%
7. TOTAL, K-12 ADA	18,763.63	18,581.79	18,581.79	18,581.79	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	18,763.63	18,581.79	18,581.79	18,581.79	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	605.16	602.32	602.32	602.32	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	605.16	602.32	602.32	602.32	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):			October							
A. BEGINNING CASH			9,736,988.94	22,170,010.84	27,026,956.54	27,741,386.34	24,859,287.18	20,442,174.33	26,175,095.61	28,882,742.77
B. RECEIPTS										
Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	1,187,645.00	7,478,449.00	2,856,762.00	5,581,053.00	5,581,053.00	10,779,641.00	4,728,054.21
Property Taxes	8020-8079		0.00	0.00	345,925.93	0.00	0.00	9,744,351.12	0.00	0.00
Miscellaneous Funds	8080-8099		11,845.16	(28,224.52)	(77,637.21)	(44,650.86)	(63,956.00)	(63,956.00)	(63,956.00)	(63,956.00)
Federal Revenue	8100-8299		596,741.63	8,029.65	1,322,634.50	262,516.69	0.00	740,516.00	2,427,590.00	0.00
Other State Revenue	8300-8599		1,150,406.17	1,183,756.00	2,298,499.80	4,213,300.74	2,555,305.00	1,870,472.00	2,063,887.00	1,929,523.00
Other Local Revenue	8600-8799		78,538.21	118,940.83	784,739.76	464,419.78	525,849.00	525,849.00	525,849.00	525,849.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	125.00	0.00	10,000.00	10,000.00	10,000.00	10,000.00
TOTAL RECEIPTS			1,837,531.17	2,470,146.96	12,152,736.78	7,752,348.35	8,608,251.00	18,408,285.12	15,743,011.00	7,129,470.21
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		846,932.59	5,733,949.86	5,941,376.54	6,039,008.21	6,122,457.00	6,122,457.00	6,122,457.00	6,122,457.00
Classified Salaries	2000-2999		737,464.35	1,434,947.56	1,493,425.91	1,511,545.54	1,488,173.00	1,488,173.00	1,488,173.00	1,488,173.00
Employee Benefits	3000-3999		1,398,263.39	3,252,710.07	3,223,655.59	3,238,038.66	3,063,249.00	3,063,249.00	3,063,249.00	3,063,249.00
Books and Supplies	4000-4999		66,425.78	529,479.48	681,251.70	492,242.80	1,437,606.00	1,437,606.00	1,437,606.00	1,437,606.00
Services	5000-5999		1,544,093.04	748,736.42	721,074.90	756,987.15	1,104,528.00	1,104,528.00	1,104,528.00	1,104,528.00
Capital Outlay	6000-6599		5,321.55	751,208.24	21.55	72,465.73	14,176.00	14,176.00	14,176.00	14,176.00
Other Outgo	7000-7499		102,434.14	2,650.00	102,434.14	156,626.57	91,604.00	91,604.00	91,604.00	91,604.00
Interfund Transfers Out	7600-7629		0.00	660,231.00	0.00	0.00	75,000.00	75,000.00	75,000.00	75,000.00
All Other Financing Uses	7630-7699		1,125.00	0.00	0.00	0.00	1,026.00	1,026.00	1,026.00	1,026.00
TOTAL DISBURSEMENTS			4,702,059.84	13,113,912.63	12,163,240.33	12,266,914.66	13,397,819.00	13,397,819.00	13,397,819.00	13,397,819.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	39,312,343.04	22,484,452.13	15,330,519.81	350,167.43	746,364.02	0.00	0.00	0.00	0.00
Due From Other Funds	9310	221,586.53	82,045.85	(95,459.32)	(200,000.00)	200,000.00	0.00	0.00	0.00	0.00
Stores	9320	495,205.51	20,306.07	5,656.60	(61,580.93)	47,531.60	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	2,676.00	2,676.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340									
SUBTOTAL ASSETS			40,059,811.08	22,589,480.05	15,240,717.09	88,586.50	993,895.62	0.00	0.00	0.00
Liabilities										
Accounts Payable	9500-9599	9,508,642.17	6,636,739.80	(256,889.11)	(636,346.85)	(638,571.53)	(372,455.15)	(722,455.16)	(362,455.16)	(372,455.15)
Due To Other Funds	9610	3,105.17	0.00	(3,105.17)	0.00	0.00				
Current Loans	9640	0.00	0.00	0.00	0.00	0.00				
Deferred Revenues	9650	655,189.68	655,189.68	0.00	0.00	0.00				
SUBTOTAL LIABILITIES			10,166,937.02	7,291,929.48	(259,994.28)	(636,346.85)	(372,455.15)	(722,455.16)	(362,455.16)	(372,455.15)
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00					
TOTAL BALANCE SHEET TRANSACTIONS			29,892,874.06	15,297,550.57	15,500,711.37	724,933.35	372,455.15	722,455.16	362,455.16	372,455.15
E. NET INCREASE/DECREASE (B - C + D)			12,433,021.90	4,856,945.70	714,429.80	(2,882,099.16)	(4,417,112.85)	5,732,921.28	2,707,647.16	(5,895,893.64)
F. ENDING CASH (A + E)			22,170,010.84	27,026,956.54	27,741,386.34	24,859,287.18	20,442,174.33	26,175,095.61	28,882,742.77	22,986,849.13
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		22,986,849.13	14,173,190.29	26,555,647.75	16,379,608.91				
B. RECEIPTS									
Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	5,072,641.21	0.00	0.00	36,871,214.00		80,136,512.42	80,136,512.00
Property Taxes	8020-8079	0.00	5,220,188.10	0.00	696,025.08	1,394,136.77		17,400,627.00	17,400,627.00
Miscellaneous Funds	8080-8099	(63,956.00)	(63,956.00)	(63,956.00)	(63,956.00)	0.00		(650,315.43)	(650,315.00)
Federal Revenue	8100-8299	956,446.00	3,152,295.00	313,545.00	3,802,141.00	960,957.53		14,543,413.00	14,543,413.00
Other State Revenue	8300-8599	2,433,366.00	1,140,804.00	2,063,887.00	1,165,735.00	3,174,190.29		27,243,132.00	27,243,132.00
Other Local Revenue	8600-8799	525,849.00	525,849.00	525,849.00	694,117.42	0.00		5,821,699.00	5,821,699.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	18,935.00		18,935.00	18,935.00
All Other Financing Sources	8930-8979	10,000.00	10,000.00	10,000.00	10,000.00	0.00		80,125.00	80,125.00
TOTAL RECEIPTS		3,861,705.00	15,057,821.31	2,849,325.00	6,304,062.50	42,419,433.59	0.00	144,594,127.99	144,594,128.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,122,457.00	6,122,457.00	6,122,457.00	6,122,457.00		115.80	67,541,039.00	67,541,039.00
Classified Salaries	2000-2999	1,488,173.00	1,488,173.00	1,488,173.00	1,488,173.00		(3.36)	17,082,764.00	17,082,764.00
Employee Benefits	3000-3999	3,063,249.00	3,063,249.00	3,063,249.00	3,063,249.00		6.29	35,618,666.00	35,618,666.00
Books and Supplies	4000-4999	1,437,606.00	1,437,606.00	1,437,606.00	1,437,606.00		(28.76)	13,270,219.00	13,270,219.00
Services	5000-5999	1,104,528.00	1,104,528.00	1,104,528.00	1,104,528.00		(8.51)	12,607,107.00	12,607,107.00
Capital Outlay	6000-6599	14,176.00	14,176.00	14,176.00	14,176.00		(10.07)	942,415.00	942,415.00
Other Outgo	7000-7499	91,604.00	91,604.00	91,604.00	91,604.00		(9.85)	1,096,967.00	1,096,967.00
Interfund Transfers Out	7600-7629	75,000.00	75,000.00	75,000.00	75,000.00			1,260,231.00	1,260,231.00
All Other Financing Uses	7630-7699	1,026.00	1,026.00	1,026.00	1,026.00		2.00	9,335.00	9,335.00
TOTAL DISBURSEMENTS		13,397,819.00	13,397,819.00	13,397,819.00	13,397,819.00	0.00	63.54	149,428,743.00	149,428,743.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	28,000.00		28,000.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	76,747.27		38,988,250.66	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	235,000.00		221,586.53	
Stores	9320	0.00	0.00	0.00	0.00	483,292.60		495,205.94	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		2,676.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	823,039.87	0.00	39,735,719.13	
Liabilities									
Accounts Payable	9500-9599	(722,455.16)	(722,455.15)	(372,455.16)	(722,455.16)	8,455,532.93	(63.54)	9,190,760.45	
Due To Other Funds	9610							(3,105.17)	
Current Loans	9640		(10,000,000.00)			10,000,000.00		0.00	
Deferred Revenues	9650							655,189.68	
SUBTOTAL LIABILITIES		(722,455.16)	(10,722,455.15)	(372,455.16)	(722,455.16)	18,455,532.93	(63.54)	9,842,844.96	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		722,455.16	10,722,455.15	372,455.16	722,455.16	(17,632,493.06)	63.54	29,892,874.17	
E. NET INCREASE/DECREASE (B - C + D)		(8,813,658.84)	12,382,457.46	(10,176,038.84)	(6,371,301.34)	24,786,940.53	0.00	25,058,259.16	(4,834,615.00)
F. ENDING CASH (A + E)		14,173,190.29	26,555,647.75	16,379,608.91	10,008,307.57				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								34,795,248.10	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,995,172.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 114,072,373.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.50%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. _____
Retain supporting documentation.

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,311,833.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,447,773.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	459,480.91
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,269,086.91
9. Carry-Forward Adjustment (Part IV, Line F)	123,957.08
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,393,043.99

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	90,426,705.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	18,467,430.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,406,762.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,004,902.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	20,493.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,258,774.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,668,545.09
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,270,347.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,483,866.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	9,065,563.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	148,073,387.09

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

4.91%

D. Preliminary Proposed Indirect Cost Rate(For final approved fixed-with-carry-forward rate for use in 2013-14 see www.cde.ca.gov/fg/ac/ic/)

(Line A10 divided by Line B18)

4.99%

Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,269,086.91</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>525,071.62</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.18%) times Part III, Line B18); zero if negative	<u>123,957.08</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.18%) times Part III, Line B18) or (the highest rate used to recover costs from any program (13.89%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>123,957.08</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>123,957.08</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	96,886,824.00	1.99%	98,816,974.00	2.29%	101,076,762.51
2. Federal Revenues	8100-8299	14,543,413.00	-28.25%	10,434,988.00	0.00%	10,434,988.00
3. Other State Revenues	8300-8599	27,243,132.00	-0.49%	27,109,163.00	-3.33%	26,206,163.00
4. Other Local Revenues	8600-8799	5,821,699.00	-10.55%	5,207,767.00	0.00%	5,207,767.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,935.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	80,125.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	18,935.00	0.00%	18,935.00
6. Total (Sum lines A1 thru A5)		144,594,127.63	-2.08%	141,587,827.00	0.96%	142,944,615.51
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				67,541,039.00		67,945,281.87
b. Step & Column Adjustment				1,000,627.87		1,019,179.23
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(596,385.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,541,039.00	0.60%	67,945,281.87	1.50%	68,964,461.10
2. Classified Salaries						
a. Base Salaries				17,082,764.00		17,339,005.47
b. Step & Column Adjustment				256,241.47		260,085.07
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,082,764.00	1.50%	17,339,005.47	1.50%	17,599,090.54
3. Employee Benefits	3000-3999	35,618,666.00	4.02%	37,050,428.84	2.31%	37,906,570.09
4. Books and Supplies	4000-4999	13,270,219.00	-23.00%	10,218,060.49	-11.49%	9,044,423.11
5. Services and Other Operating Expenditures	5000-5999	12,607,107.00	-23.24%	9,677,395.68	1.20%	9,793,909.48
6. Capital Outlay	6000-6999	942,415.00	-97.93%	19,488.00	0.00%	19,488.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,669,943.00	-10.51%	1,494,377.00	0.00%	1,494,377.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(572,976.00)	0.00%	(572,976.00)	0.00%	(572,976.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,260,231.00	0.00%	1,269,566.00	0.00%	1,269,566.00
b. Other Uses	7630-7699	9,335.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		149,428,743.00	-3.34%	144,440,627.35	0.75%	145,518,909.32
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,834,615.37)		(2,852,800.35)		(2,574,293.81)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		39,629,863.00		34,795,247.63		31,942,447.28
2. Ending Fund Balance (Sum lines C and D1)		34,795,247.63		31,942,447.28		29,368,153.47
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	523,205.73		523,205.98		523,205.96
b. Restricted	9740	0.98		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	3,713,310.99		3,393,311.00		3,073,311.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,480,242.00		4,333,218.82		4,365,567.28
2. Unassigned/Unappropriated	9790	26,078,488.30		23,692,711.48		21,406,069.23
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		34,795,248.00		31,942,447.28		29,368,153.47

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,480,242.00		4,333,218.82		4,365,567.28
c. Unassigned/Unappropriated	9790	26,078,489.03		23,692,711.48		21,406,069.23
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.73)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		30,558,730.30		28,025,930.30		25,771,636.51
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		20.45%		19.40%		17.71%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		18,338.14		18,338.14		18,338.14
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		149,428,743.00		144,440,627.35		145,518,909.32
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		149,428,743.00		144,440,627.35		145,518,909.32
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,482,862.29		4,333,218.82		4,365,567.28
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,482,862.29		4,333,218.82		4,365,567.28
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	95,494,269.00				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,698.49	2.02%	6,833.49	2.31%	6,991.49
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		22.25	1.98%	22.69	2.34%	23.22
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		18,581.79	0.00%	18,581.79	0.00%	18,581.79
d. Total Base Revenue Limit [(Line A1a plus A1b] times A1c) (ID 0034, 0724)		124,883,379.32	2.02%	127,400,096.96	2.31%	130,345,868.13
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		(44.32)	-296.32%	87.01	-173.74%	(64.16)
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		124,883,335.00	2.02%	127,400,183.97	2.31%	130,345,803.97
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		97,069,318.63	2.02%	99,025,615.00	2.31%	101,315,186.51
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	0.00
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,392,555.00)	3.61%	(1,442,765.00)	5.03%	(1,515,287.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		(182,495.00)	14.33%	(208,641.00)	14.27%	(238,424.00)
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		95,494,268.63	1.97%	97,374,209.00	2.25%	99,561,475.51
2. Federal Revenues	8100-8299	111,736.00	-6.47%	104,508.00	0.00%	104,508.00
3. Other State Revenues	8300-8599	16,467,497.00	0.00%	16,467,497.00	0.00%	16,467,497.00
4. Other Local Revenues	8600-8799	1,035,404.00	-40.89%	611,999.00	0.00%	611,999.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,935.00	-100.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(10,785,153.00)	0.84%	(10,875,373.13)	3.19%	(11,221,867.38)
6. Total (Sum lines A1l thru A5)		102,342,687.63	1.31%	103,682,839.87	1.78%	105,523,612.13
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,640,167.00		55,695,899.51
b. Step & Column Adjustment				819,602.51		835,438.49
c. Cost-of-Living Adjustment						
d. Other Adjustments				236,130.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,640,167.00	1.93%	55,695,899.51	1.50%	56,531,338.00
2. Classified Salaries						
a. Base Salaries				10,441,565.00		10,598,188.48
b. Step & Column Adjustment				156,623.48		158,972.82
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,441,565.00	1.50%	10,598,188.48	1.50%	10,757,161.30
3. Employee Benefits	3000-3999	26,589,111.00	3.94%	27,636,059.55	1.63%	28,087,400.14
4. Books and Supplies	4000-4999	4,200,269.00	-6.90%	3,910,570.00	0.00%	3,910,570.00
5. Services and Other Operating Expenditures	5000-5999	8,032,508.00	-0.67%	7,978,718.68	1.46%	8,095,232.48
6. Capital Outlay	6000-6999	171,973.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	976,342.00	-17.98%	800,776.00	0.00%	800,776.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,635,553.00)	-17.21%	(1,354,138.00)	0.00%	(1,354,138.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,260,231.00	0.74%	1,269,566.00	0.00%	1,269,566.00
b. Other Uses	7630-7699	9,335.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		104,685,948.00	1.77%	106,535,640.22	1.47%	108,097,905.92
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,343,260.37)		(2,852,800.35)		(2,574,293.79)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		36,870,180.02		34,526,919.65		31,674,119.30
2. Ending Fund Balance (Sum lines C and D1)		34,526,919.65		31,674,119.30		29,099,825.51
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	254,878.00		254,878.00		254,878.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	3,713,310.99		3,393,311.00		3,073,311.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,480,242.00		4,333,218.82		4,365,567.28
2. Unassigned/Unappropriated	9790	26,078,489.03		23,692,711.48		21,406,069.23
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		34,526,920.02		31,674,119.30		29,099,825.51

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,480,242.00		4,333,218.82		4,365,567.28
c. Unassigned/Unappropriated	9790	26,078,489.03		23,692,711.48		21,406,069.23
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		30,558,731.03		28,025,930.30		25,771,636.51
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustment of \$236,130 in line B1d is for projected new teachers.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	1,392,555.00	3.61%	1,442,765.00	5.03%	1,515,287.00
2. Federal Revenues	8100-8299	14,431,677.00	-28.42%	10,330,480.00	0.00%	10,330,480.00
3. Other State Revenues	8300-8599	10,775,635.00	-1.24%	10,641,666.00	-8.49%	9,738,666.00
4. Other Local Revenues	8600-8799	4,786,295.00	-3.98%	4,595,768.00	0.00%	4,595,768.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	80,125.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	10,785,153.00	1.01%	10,894,308.13	3.18%	11,240,802.38
6. Total (Sum lines A1 thru A5)		42,251,440.00	-10.29%	37,904,987.13	-1.28%	37,421,003.38
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				12,900,872.00		12,249,382.36
b. Step & Column Adjustment				181,025.36		183,740.74
c. Cost-of-Living Adjustment						
d. Other Adjustments				(832,515.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	12,900,872.00	-5.05%	12,249,382.36	1.50%	12,433,123.10
2. Classified Salaries						
a. Base Salaries				6,641,199.00		6,740,816.99
b. Step & Column Adjustment				99,617.99		101,112.25
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,641,199.00	1.50%	6,740,816.99	1.50%	6,841,929.24
3. Employee Benefits	3000-3999	9,029,555.00	4.26%	9,414,369.29	4.30%	9,819,169.95
4. Books and Supplies	4000-4999	9,069,950.00	-30.46%	6,307,490.49	-18.61%	5,133,853.11
5. Services and Other Operating Expenditures	5000-5999	4,574,599.00	-62.87%	1,698,677.00	0.00%	1,698,677.00
6. Capital Outlay	6000-6999	770,442.00	-97.47%	19,488.00	0.00%	19,488.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	693,601.00	0.00%	693,601.00	0.00%	693,601.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,062,577.00	-26.48%	781,162.00	0.00%	781,162.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		44,742,795.00	-15.28%	37,904,987.13	-1.28%	37,421,003.40
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,491,355.00)		0.00		(0.02)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,759,682.98		268,327.98		268,327.98
2. Ending Fund Balance (Sum lines C and D1)		268,327.98		268,327.98		268,327.96
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	268,327.73		268,327.98		268,327.96
b. Restricted	9740	0.98				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.73)		0.00		0.00
f. Total Components of Ending Fund Balance		268,327.98		268,327.98		268,327.96
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Restricted reduction of \$832,515 due to no-carryover projected for year 2013-14 (RS 4203 - \$500,056; RS 4035 - \$195,039; RS 7400 - \$96,679; & RS 3010 - \$40,741).						

2012-13 First Interim Multi-Year Assumptions

Assumptions:	2011-12 6/30/2012	2012-13 First Interim	2013-14 First Interim	2014-15 First Interim	2015-16 First Interim
CBEDS Enrollment	19,341	19,405	19,405	19,405	19,405
Enrollment Increase over Prior Year	372	64	0	0	0
ADA Projection	18,317	18,338	18,338	18,338	18,338
% CBEDS / ADA	94.71%	94.50%	94.50%	94.50%	94.50%
ADA Increase over Prior Year	340	21	0	0	0
COLA	2.24%	3.24%	2.00%	2.30%	2.50%
Deficit (Includes Trigger Cut)	20.602%	22.272%	22.272%	22.272%	22.272%
Base Revenue Limit before Deficit	\$6,486.49	\$6,698.49	\$6,853.49	\$6,991.49	\$7,167.49
Revenue Limit Subject to Deficit	\$6,508.04	\$6,720.74	\$6,856.18	\$7,014.72	\$7,191.27
Revenue Limit after Deficit	\$5,167.26	\$5,223.90	\$5,329.17	\$5,452.39	\$5,589.63
New Teachers Due to Growth	-1.19	15.2	5 for Classroom Leveling	5 for Classroom Leveling	5 for Classroom Leveling
Staffing Ratio *	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1	K-28:1, 1-3, 28:1, 4-12 36:1
Health & Welfare Rate Increase	1.54%	-0.19%	5.70%	5.70%	5.70%
Health & Welfare Increase (Impact to Unrestricted)	\$268,840	\$405,629	\$1,271,689	\$2,611,602	\$4,027,891
Worker's Comp Rate	1.356%	1.639%	1.639%	1.639%	1.639%
Indirect Rate	5.17%	5.18%	5.11%	5.11%	5.11%
MUTA Salary Increase	6 Day Furlough	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days
CSEA, Confidential Salary Increase	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days
CMBA Salary Increase	7 Day Furlough	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days
Non Represented (Cert. & Class. Mgmt, Supv.)	7 Day Furlough	No Furlough Days	No Furlough Days	No Furlough Days	No Furlough Days
2011-12, 2012-13 Third Interim Budget Reduc	-\$1,636,502.00	-\$672,866.00	\$0.00	\$0.00	\$0.00
Transfer In From Fund 17 (GASB 54)	\$1,725,991	\$0	\$0	\$0	\$0
Transfer Out to Fund 14-Deferred Maintenance	-\$658,464	-\$660,231	-\$660,231	-\$660,231	-\$660,231
Transfer Out to Fund 11 - Adult Education	-\$600,000	-\$600,000	-\$600,000	-\$600,000	-\$600,000

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	149,428,743.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	14,536,392.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	20,470.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	336,614.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	976,342.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,260,231.00
6. All Other Financing Uses	All	9100	7699	9,335.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	699,086.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	170,951.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				3,473,029.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				131,419,322.00
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				131,419,322.00

Section II - Expenditures Per ADA		2012-13 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23 and 25)*		18,943.30
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		18,943.30
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		18,943.30
F. Expenditures per ADA (Line I.G divided by Line II.E)		6,937.51

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	122,353,239.65	6,486.52
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section VI)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	122,353,239.65	6,486.52
B. Required effort (Line A.2 times 90%)	110,117,915.69	5,837.87
C. Current year expenditures (Line I.G and Line II.F)	131,419,322.00	6,937.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

Section IV - Education Jobs Fund Expenditures to Meet MOE Requirement (If both amounts in Line D of Section III are positive) (continued)		
Aggregate Expenditures/Per ADA Expenditures	Total	Per ADA
B. MOE deficiency amount if MOE not met Col 1 (Line III.D) and Col 2 (Line III.D x Line II.E)	0.00	0.00
C. Education Jobs Fund expenditures applied (Using lowest amount needed) (Lowest amount in Line IV.B, up to amount available in Line IV.A4)	0.00	0.00
D. Total expenditures, with adjustments, Col 1 (Line I.G plus Line IV.C)	131,419,322.00	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		6,937.51
F. Adjusted MOE expenditures deficiency amount, Col 1 (Line IV.B minus Line IV.C)	0.00	
G. Adjusted MOE per pupil expenditure deficiency amount, Col 2 (Line III.B minus IV.E) (If negative, then zero)		0.00
H. MOE determination with Education Jobs Fund expenditure adjustment. (If both amounts in lines F and G are positive, MOE not met. If either column in Line IV.F or IV.G equals zero, MOE requirement has been met)	MOE Met	
I. MOE adjusted deficiency percentage, if MOE not met; otherwise zero. Col 1 (Line IV.F divided by Line III.B) and Col 2 (Line IV.G divided by Line III.B) (Funding under NCLB covered programs in FY 2014-15 may be reduced by the lower of the two percentages)	0.00%	0.00%

SECTION V - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION VI - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
BASE REVENUE LIMIT PER ADA				
1. Base Revenue Limit per ADA (prior year)	0025	6,487.49	6,486.49	6,486.49
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	0.00	0.00	0.00
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,699.49	6,698.49	6,698.49
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit				
a. Base Revenue Limit per ADA (from Line 4)	0024	6,699.49	6,698.49	6,698.49
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0719	22.25	22.25	22.25
c. Revenue Limit ADA	0033	18,763.63	18,581.79	18,581.79
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	126,124,242.32	124,883,379.32	124,883,379.32
6. Allowance for Necessary Small School	0489	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0272	0.00	0.00	0.00
8. Meals for Needy Pupils	0090			
9. Special Revenue Limit Adjustments	0274	0.00	0.00	0.00
10. One-time Equalization Adjustments	0275			
11. Miscellaneous Revenue Limit Adjustments	0276, 0659	(44.00)	(44.32)	(44.32)
12. Less: All Charter District Revenue Limit Adjustment	0217	0.00	0.00	0.00
13. Beginning Teacher Salary Incentive Funding	0552			
14. Less: Class Size Penalties Adjustment	0173	0.00	0.00	0.00
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	126,124,198.32	124,883,335.00	124,883,335.00
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	98,033,816.87	97,069,318.63	97,069,318.63
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	1,035,842.89	1,037,885.00	1,037,885.00
19. Less: Longer Day/Year Penalty	0287	0.00	0.00	0.00
20. Less: Excess ROC/P Reserves Adjustment	0288	0.00	0.00	0.00
21. Less: PERS Reduction	0195	165,779.00	179,915.00	179,915.00
22. PERS Safety Adjustment/SFUSD PERS Adjustment	0205, 0654	0.00	0.00	0.00
23. TOTAL, OTHER REVENUE LIMIT ITEMS (Sum Lines 18 and 22, minus Lines 19 through 21)	---	870,063.89	857,970.00	857,970.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	98,903,880.76	97,927,288.63	97,927,288.63

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	17,400,627.00	17,400,627.00	17,400,627.00
26. Miscellaneous Funds	0588	0.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	0.00	0.00	0.00
28. Less: Charter Schools In-lieu Taxes	0595	794,552.00	830,230.00	830,230.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	16,606,075.00	16,570,397.00	16,570,397.00
30. Charter School General Purpose Block Grant Offset (Unified Districts Only)	0293	0.00	0.00	0.00
31. STATE AID PORTION OF REVENUE LIMIT (Sum Line 24, minus Lines 29 and 30. If negative, then zero)	0111	82,297,805.76	81,356,891.63	81,356,891.63
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	1,118,984.00	1,220,380.00	1,220,380.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	- - -	(8,274,764.00)	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	- - -	(9,393,748.00)	(1,220,380.00)	(1,220,380.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	- - -	72,904,057.76	80,136,511.63	80,136,511.63
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	0.00	0.00	0.00
44. California High School Exit Exam	9002	0.00	0.00	0.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	0.00	0.00	0.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(91,217.00)	0.00	(572,976.00)				
Other Sources/Uses Detail					18,935.00	1,260,231.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	7,007.00	0.00	55,900.00	0.00				
Other Sources/Uses Detail					600,000.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	15,989.00	0.00	72,131.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	68,221.00	0.00	444,945.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					660,231.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	15,150,196.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,284,054.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,150,196.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,265,119.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund		Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	91,217.00	(91,217.00)	572,976.00	(572,976.00)	17,694,481.00	17,694,481.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	18,763.63	18,581.79	-1.0%	Met
1st Subsequent Year (2013-14)	19,097.17	18,581.79	-2.7%	Not Met
2nd Subsequent Year (2014-15)	19,565.22	18,581.79	-5.0%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Not Met due to the actual enrollment growth for 2012-13 being much lower than projected. The multi-year ADA projections were revised to -0- growth for 2013-14 and 2014-15 as a result of this change. The District budgeted 94.5% of the actual enrollment in 2012-13, 2013-14, and 2014-15. This was an increase from the previous projections of 94% of enrollment. The 94.5% is based on the historical average of CBEDS ADA rates.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2012-13)	19,701	19,405	-1.5%	Met
1st Subsequent Year (2013-14)	20,056	19,405	-3.2%	Not Met
2nd Subsequent Year (2014-15)	20,554	19,405	-5.6%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The actual CBEDS enrollment in the current year was 296 less than projected. Due to this decrease, the multi-year projections do not include additional growth in 2013-14 and 2014-15.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2009-10)	17,837	18,854	94.6%
Second Prior Year (2010-11)	17,977	18,969	94.8%
First Prior Year (2011-12)	18,318	19,341	94.7%
Historical Average Ratio:			94.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.2%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2012-13)	18,338	19,405	94.5%	Met
1st Subsequent Year (2013-14)	18,338	19,405	94.5%	Met
2nd Subsequent Year (2014-15)	18,338	19,405	94.5%	Met

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

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

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

Explanation:
(required if NOT met)

The projection of 94.5% ADA/enrollment was used based on the historical actuals.

4. CRITERION: Revenue Limit

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

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

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

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

Fiscal Year	Revenue Limit (Fund 01, Objects 8011, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2012-13)	90,304,737.00	97,537,139.00	8.0%	Not Met
1st Subsequent Year (2013-14)	94,384,679.00	99,767,609.00	5.7%	Not Met
2nd Subsequent Year (2014-15)	99,503,107.00	102,241,838.00	2.8%	Not Met

4B. Comparison of District Revenue Limit to the Standard

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

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

Explanation:
(required if NOT met)

The change exceeds the standards due to Prop 30 passing and the deficit was revised, increasing the Revenue Limit by \$441 per ADA.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2009-10)	84,351,997.15	93,068,098.46	90.6%
Second Prior Year (2010-11)	84,361,797.19	93,614,633.58	90.1%
First Prior Year (2011-12)	88,150,655.15	102,273,045.61	86.2%
	Historical Average Ratio:		89.0%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	91,670,843.00	103,416,382.00	88.6%	Met
1st Subsequent Year (2013-14)	93,930,147.54	105,266,074.22	89.2%	Met
2nd Subsequent Year (2014-15)	95,375,899.44	106,828,339.92	89.3%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2012-13)	10,538,591.00	14,543,413.00	38.0%	Yes
1st Subsequent Year (2013-14)	10,556,237.00	10,434,988.00	-1.1%	No
2nd Subsequent Year (2014-15)	10,538,591.00	10,434,988.00	-1.0%	No

Explanation:
(required if Yes)

The Federal Revenue exceeds the percentage due to the deferred revenue/prior year revenue being budgeted.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	24,802,735.00	27,243,132.00	9.8%	Yes
1st Subsequent Year (2013-14)	25,142,615.00	27,109,163.00	7.8%	Yes
2nd Subsequent Year (2014-15)	25,509,686.00	26,206,163.00	2.7%	No

Explanation:
(required if Yes)

The increase is due to Mandated Cost Block Grant being added in 2012-13, 2013-4, 2014-15 and the ACES Program, and a reduction of QEIA funding in 2014-15.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	5,106,734.00	5,821,699.00	14.0%	Yes
1st Subsequent Year (2013-14)	5,106,734.00	5,207,767.00	2.0%	No
2nd Subsequent Year (2014-15)	5,106,734.00	5,207,767.00	2.0%	No

Explanation:
(required if Yes)

The increase in 2012-13 was due to one-time PG&E rebates, and other one-time funds (grants and donations), carried forward from prior year.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	10,753,841.00	13,270,219.00	23.4%	Yes
1st Subsequent Year (2013-14)	7,644,182.00	10,218,060.49	33.7%	Yes
2nd Subsequent Year (2014-15)	7,243,626.00	9,044,423.11	24.9%	Yes

Explanation:
(required if Yes)

The books and supplies expenditures exceed the percentage range due to the carry-over being budgeted and/or to balance the restricted funding sources until the funds are redistributed.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	9,798,751.00	12,607,107.00	28.7%	Yes
1st Subsequent Year (2013-14)	9,915,368.00	9,677,395.68	-2.4%	No
2nd Subsequent Year (2014-15)	10,045,629.00	9,793,909.48	-2.5%	No

Explanation:
(required if Yes)

The services and other operating expenditures exceed the percentage range due to carry-over being budgeted in 2012-13 and one-time expenditures being removed in 2013-14 and 2014-15.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	40,448,060.00	47,608,244.00	17.7%	Not Met
1st Subsequent Year (2013-14)	40,805,586.00	42,751,918.00	4.8%	Met
2nd Subsequent Year (2014-15)	41,155,011.00	41,848,918.00	1.7%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	20,552,592.00	25,877,326.00	25.9%	Not Met
1st Subsequent Year (2013-14)	17,559,550.00	19,895,456.17	13.3%	Not Met
2nd Subsequent Year (2014-15)	17,289,255.00	18,838,332.59	9.0%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

The Federal Revenue exceeds the percentage due to the deferred revenue/prior year revenue being budgeted.

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

The increase is due to Mandated Cost Block Grant being added in 2012-13, 2013-4, 2014-15 and the ACES Program, and a reduction of QEIA funding in 2014-15.

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

The increase in 2012-13 was due to one-time PG&E rebates, and other one-time funds (grants and donations), carried forward from prior year.

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

The books and supplies expenditures exceed the percentage range due to the carry-over being budgeted and/or to balance the restricted funding sources until the funds are redistributed.

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

The services and other operating expenditures exceed the percentage range due to carry-over being budgeted in 2012-13 and one-time expenditures being removed in 2013-14 and 2014-15.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,427,344.48	2,986,522.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7B, Line 2c)		3,107,781.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	20.5%	19.4%	17.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	6.8%	6.5%	5.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2012-13)	(2,343,260.00)	104,685,948.00	2.2%	Met
1st Subsequent Year (2013-14)	(2,852,800.35)	106,535,640.22	2.7%	Met
2nd Subsequent Year (2014-15)	(2,574,293.79)	108,097,905.92	2.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

--

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2012-13)		34,795,248.00	Met
1st Subsequent Year (2013-14)		31,942,447.28	Met
2nd Subsequent Year (2014-15)		29,368,153.47	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2012-13)		10,008,307.57	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District Estimated P-2 ADA (Criterion 3, Item 3B)	18,338	18,338	18,338
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	149,428,743.00	144,440,627.35	145,518,909.32
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	149,428,743.00	144,440,627.35	145,518,909.32
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,482,862.29	4,333,218.82	4,365,567.28
6. Reserve Standard - by Amount (\$61,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	4,482,862.29	4,333,218.82	4,365,567.28

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,480,242.00	4,333,218.82	4,365,567.28
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	26,078,489.03	23,692,711.48	21,406,069.23
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.73)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	30,558,730.30	28,025,930.30	25,771,636.51
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	20.45%	19.40%	17.71%
District's Reserve Standard (Section 10B, Line 7):	4,482,862.29	4,333,218.82	4,365,567.28
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2012-13)	(10,635,743.00)	(10,785,153.00)	1.4%	149,410.00	Met
1st Subsequent Year (2013-14)	(11,126,592.00)	(10,894,308.00)	-2.1%	(232,284.00)	Met
2nd Subsequent Year (2014-15)	(11,635,904.00)	(11,240,802.00)	-3.4%	(395,102.00)	Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	18,935.00	18,935.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	18,935.00	18,935.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	18,935.00	18,935.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	1,260,231.00	1,260,231.00	0.0%	0.00	Met
1st Subsequent Year (2013-14)	1,260,231.00	1,260,231.00	0.0%	0.00	Met
2nd Subsequent Year (2014-15)	1,260,231.00	1,260,231.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2012
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	15	Fund 01	Fund 01 OB 7438 and 7439	6,402,899
Certificates of Participation	22	Fund 25 and Fund 27 OB8919	Fund 56 OB 7438 and 7439	16,675,000
General Obligation Bonds	21	Fund 51 OB8571, 8611, 8612, 8660	Fund 51 OB 7438 and 7439	72,393,824
Supp Early Retirement Program	4	Fund 01,11,12,13	Fund 01,11,12,13 OB 3701-02 and 3901-02	2,585,636
State School Building Loans	2	Fund 12	Fund 12 OB 7439	187,411
Compensated Absences		Fund 01,11,12,13	Fund 01,11,12,13 OB 9780	1,004,542

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

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases	409,737	409,737	409,737	409,737
Certificates of Participation	1,263,394	1,265,119	1,260,816	1,258,988
General Obligation Bonds	3,818,900	3,966,413	4,150,133	4,325,378
Supp Early Retirement Program	1,390,757	1,208,265	1,020,875	325,212
State School Building Loans	53,682	33,735	33,735	33,735
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	6,936,470	6,883,269	6,875,296	6,353,050
Has total annual payment increased over prior year (2011-12)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)	First Interim
26,570,686.00	26,570,686.00
26,570,686.00	26,570,686.00

Actuarial	Actuarial
Jul 01, 2011	Jul 01, 2011

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

Budget Adoption (Form 01CS, Item S7A)	First Interim
2,916,096.00	2,916,096.00
2,916,096.00	2,916,096.00
2,916,096.00	2,916,096.00

- b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)
(Funds 01-70, objects 3701-3752)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

2,245,545.00	2,286,402.00
2,349,962.00	2,349,962.00
2,421,784.00	2,421,784.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

2,245,545.00	2,245,545.00
2,349,962.00	2,349,962.00
2,421,784.00	2,421,784.00

- d. Number of retirees receiving OPEB benefits
Current Year (2012-13)
1st Subsequent Year (2013-14)
2nd Subsequent Year (2014-15)

192	192
192	192
192	192

4. Comments:

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

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

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

No

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

n/a

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

n/a

Budget Adoption

(Form 01CS, Item S7B)

First Interim

2. Self-Insurance Liabilities

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

Budget Adoption

(Form 01CS, Item S7B)

First Interim

3. Self-Insurance Contributions

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	918.1	913.8	918.8	918.8

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

650,195

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

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

Yes

Yes

Yes

14,211,528

15,021,585

15,877,815

90.0%

90.0%

90.0%

-0.2%

5.7%

5.7%

Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

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

Yes

Yes

Yes

1,043,056

869,380

882,420

1.8%

1.5%

1.5%

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

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

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

Yes

Yes

Yes

Yes

Yes

Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of classified (non-management) FTE positions	627.0	513.9	513.9	513.9

1a. Have any salary and benefit negotiations been settled since budget adoption?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

One Year Agreement

Total cost of salary settlement

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

213,129

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	
7,573,688	8,005,388	8,461,695
90.0%	90.0%	90.0%
-0.2%	5.7%	5.7%

Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption

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

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
161,002	259,899	263,798
0.9%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of management, supervisor, and confidential FTE positions	113.6	112.0	112.0	112.0

1a. Have any salary and benefit negotiations been settled since budget adoption?

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

4. Amount included for any tentative salary schedule increases

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

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

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

Yes

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

Comments:
(optional)

A.9 Associate Superintendent of Business and Operations resigned in July 2012.

End of School District First Interim Criteria and Standards Review