

BONITA UNIFIED SCHOOL DISTRICT
115 W. ALLEN AVENUE, SAN DIMAS, CA 91773
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FIRST INTERIM REPORT 2012-2013

**BOARD OF EDUCATION MEETING
WEDNESDAY, DECEMBER 12, 2012**

DATE: December 12, 2012

TO: Dr. Gary Rapkin, Superintendent

FROM: Ann Sparks, Assistant Superintendent, Business Services

ITEM: **Approve 2012-2013 First Interim Financial Report as of October 31, 2012, as Presented with a Positive Certification**

Background:

Education Code Section 35035G and AB1200 requires governing boards to approve and submit two interim reports during the fiscal year no later than 45 days after the close of the period being reported. The first report shall cover the financial and budgeting status of the District for the period ending October 31. The Second Interim Report shall cover the period ending January 31. The reports presented to the Board are in the format required by the Superintendent of Public Instruction and based on standards and criteria for fiscal stability developed as per Education Code Section 33127.

Education Code Section 42131 also requires governing boards to file a certification as to whether or not the school district is able to meet its financial obligations for the remainder of the fiscal year and for the two subsequent fiscal years. The certification is based upon the Board's assessment of the District's current budget and projected forecasts of revenues, expenditures and fund balance.

Rationale:

In order to meet the legal deadlines required for filing the First Interim Report, the District must submit the report to the Los Angeles County Office of Education by December 15, 2012.

Funding:

Not Applicable

Recommendation:

Approve 2012-2013 First Interim Financial Report as of October 31, 2012, as presented with a Positive Certification.

**BONITA UNIFIED SCHOOL DISTRICT
2012-2013 FIRST INTERIM REPORT
GENERAL FUND – UNRESTRICTED AND RESTRICTED**

Twice annually, school districts are required to prepare interim financial reports and submit them to their Governing Boards for approval. The First Interim Report covers the period of July 1, 2012 through October 31, 2012. The Second Interim Report will cover the period of July 1, 2012 through January 31, 2013. After approving the financial reports, the Governing Board must file a certification of financial solvency with the County Office of Education.

The General Fund Unrestricted Budget includes revenues and expenditures for classroom instruction, counseling and health services, library services, curriculum development and assessment, human resource services, accounting, computer technology, maintenance of facilities and equipment, purchasing and other support services.

The majority of General Fund Unrestricted Revenues is generated from the revenue limit apportionment, which is tied to actual student attendance times the base revenue limit. The funded base revenue limit for 2012-2013 is \$5,232.63, an increase of \$56.48 from the prior year's base revenue limit. The increase represents a 3.24% COLA and a deficit factor of 22.272%. Although the COLA was not increased the funded revenue limit increased due to the reversal of a one-time reduction in the 2011-2012 fiscal year. The adopted budget included a designation of \$4.2 million in the Unrestricted Fund Balance to cover the impact of the loss in revenue if Proposition 30 was not approved by the voters. Since Proposition 30 was successful at the polls, the designation has been removed from the fund balance. Although Proposition 30 was successful, the Department of Finance has reduced revenue limit payments in an amount equal to Proposition 30 reduction. The increased taxes from Proposition 30 will be placed in the Education Protection Account and the repayment of funds to school districts is supposed to occur in June 2013.

In addition to the ongoing cash deferrals that the State has imposed on school districts, this new deferral of cash puts additional pressure on school district's cash flows. In order to provide sufficient cash to cover payrolls and other liabilities, the District will once again be forced to participate in a Tax Revenue Anticipation Note financing to ensure our cash position.

The 2012-2013 adopted State budget continued to compensate for its drastically reduced levels of school district appropriations by providing unprecedented flexibility in the use of state categorical programs. Most state programs fall into the "Tier III" category. They were subject to a 15.38% reduction in revenue in 2008-2009 and a further 4.46% reduction in 2009-2010. The restrictions on their use have been lifted and they must therefore be included in the Unrestricted General Fund beginning in 2008-2009 and continuing through 2014-2015.

Examples of programs which were included in the Restricted General Fund in 2007-2008 but are now budgeted in the Unrestricted General Fund are listed below:

- Regional Occupational Program (ROP)
- School and Library Improvement Block Grant (SLIBG)
- Gifted and Talented Education (GATE)
- Instructional Materials
- Arts and Music Block Grant
- Targeted Instructional Improvement Block Grant (campus security)

Because of the state categorical flexibility transfers enacted as part of the 2012-2013 Budget Act, the General Fund Restricted Budget now primarily includes Federal revenues and expenditures. Expenditures are limited to the purposes specified in the program guidelines for the few state programs that remain in the restricted category. These programs are listed below:

- English Language Acquisition Program (ELAP)
- Special Education
- Pupil Transportation, both Home to School and Special Education
- Economic Impact Aid
- Workability
- Proposition 20 lottery funds

The interim report summarizes the unrestricted and restricted revenues, expenditures and fund balances for the current fiscal year and projects revenues, expenditures and fund balances for the next two fiscal years. The assumptions used for the multiyear projections are shown below.

Basic revenue assumptions for the budget year and the two successive years and listed below. These assumptions reflect the guidance of School Services of California and the Los Angeles County Office of Education regarding statutory COLA's, deficit percentages, categorical COLA's, and lottery revenue per ADA.

	2012-2013	2013-2014	2014-2015
Funded Average Daily Attendance (ADA)	9,535	9,535	9,535
Statutory Cost of Living Adjustment (COLA)	3.24%	2.00%	2.30%
Deficit Factor	22.272%	23.790%	23.790%
Funded Base Revenue Limit per ADA	\$5,232.63	\$5,233.66	\$5,354.48
Change from previous year	\$56.47	\$1.04	\$120.82
Net Funded COLA	0%	0%	2.30%
State Categorical COLA	0%	0%	2.30%
Lottery Revenue per ADA – Unrestricted	\$124	\$124	\$124
Lottery Revenue per ADA – Restricted	\$30	\$30	\$30
COLA for Salary and Benefits	0%	0%	0%
Step/Column and Range/Step Increases	\$614,246	\$683,953	\$683,953
Debt Repayment	\$847,461	\$848,242	\$849,494
Interfund Transfers Out	\$ 0	\$ 0	\$450,000
Retiree Payments	\$795,906	\$295,092	\$284,311

Although the District's CALPADS October enrollment count shows a decrease of 6 students, year to date ADA is greater than in the prior year due to better attendance. Staff is still assuming that 2012-2013 revenue limit funding will be based on 2011-2012 P-2 K-12 ADA of 9,535.43. ADA levels are being held steady for 2013-2014 and 2014-2015 respectively. Depending on the results of the P-1 attendance report in December and continuing enrollment strength, the 2012-2013 ADA estimate may be revised as well as those for the two succeeding years.

The table below lists in summary format the pertinent changes in student enrollment (CBEDS/CSIS), P-2 ADA, and Funded Revenue Limit ADA from 2004-2005 onwards.

	CBEDS /CSIS/ CALPADS	Change	P-2 ADA	P-2 ADA Change	Funded Revenue Limit ADA	Funded Revenue Limit ADA Change	Funding Loss (Revenue Limit ADA x BRL)
2004-2005	10,159		9,891.73		9,921.86		
2005-2006	10,193	+34	9,830.59	-61.14	9,899.51	-22.35	\$ (115,052)
2006-2007	10,053	-140	9,810.34	-20.25	9,824.96	-74.55	\$ (412,496)
2007-2008	9,912	-141	9,653.71	-156.63	9,789.68	-35.28	\$ (204,205)
2008-2009	9,808	-104	9,625.63	-28.08	9,638.03	-151.65	\$ (854,894)
2009-2010	9,848	+40	9,593.23	-32.40	9,623.35	-14.68	\$ (76,445)
2010-2011	9,841	-7	9,548.64	-44.59	9,593.23	-30.12	\$ (157,007)
2011-2012	9,800	-41	9,535.43	-13.21	9,548.64	-44.59	\$ (233,270)
2012-2013	9,794	-6	9,535.00(est)	-.43	9,535.43	-13.21	\$ (69,123)
TOTALS		-365		-356.73		-386.43	\$ (2,122,492)

Over the nine years, 2004-2005 to 2012-2013, the District has experienced a decline of 365 students and 356.73 ADA. Because of the provision for funding to be based on prior year P-2 ADA (if that is greater than current year P-2 ADA), the District has effectively decreased 386.43 ADA since 2004-2005, equaling lost revenue of \$2,122,492.

Revenue Limit Changes

Base revenue limit funding per ADA (BRL/ADA) of \$6,519.25 for 2012-2013 received a statutory COLA of 3.24% or \$212.72 and a deficit of 22.272%. The funded BRL/ADA for 2012-13 is \$5,232.63. This amount is \$56.48 more than it was in 2011-2012. The increase in funded BRL/ADA is the result of the reversal of a one-time reduction in funding for 2011-2012.

Net per ADA Revenue Change

2011-2012 Base Revenue Limit/ADA	\$6,519.25
2012-2013 COLA	<u>212.72</u>
2012-2013 Adjusted Base Revenue Limit/ADA	\$6,731.97
2012-2013 Deficit Percentage	(22.272%)
2012-2013 Funded Base Revenue Limit per ADA	\$5,232.63
2011-2012 Funded Base Revenue Limit per ADA	(\$5,176.15)
Increase in Funded BRL/ADA from 11-12 to 12-13	\$ 56.48

Revenue Limit Changes

Fiscal Year	Funded Base Revenue Limit/ADA	Increase (Decrease)	Comments
2002-2003	\$4,719.65		
2003-2004	\$4,663.42	(\$56.23)	
2004-2005	\$4,839.98	\$176.56	
2005-2006	\$5,110.98	\$271.00	
2006-2007	\$5,536.11	\$425.13	
2007-2008	\$5,788.11	\$252.00	
2008-2009	\$5,637.28	(\$150.83)	
2009-2010	\$4,955.39	(\$681.89)	Includes \$252.83 reduction per ADA
2010-2011	\$5,230.49	\$275.10	Proposed 3.85% Revenue Limit reduction was not included in the adopted State Budget
2011-2012	\$5,176.15	(\$54.34)	Trigger cut \$55.08 per ADA
2012-2013 (est)	\$5,232.63	\$56.48	Prop 30 was approved by the voters and revenue limit reductions were not implemented

GENERAL FUND LONG TERM COMMITMENTS

The long term commitments of the General Fund must be borne in mind in any discussion of future revenues and expenditures. The District's long term commitments can be summarized as follows:

- Long term debt payable for the Certificates of Participation (COPS) and other capital leases.
- Interfund transfers from the General Fund that must be made to meet either debt service or statutory obligations.
- Retiree benefits for former employees of the District.

Long Term Debt

Because repayment of the Measure C bond interest and principal is not made from General Fund Sources, it is not included in the Debt Repayment information. General Fund debt repayment for 2012-2013 and the following two years are summarized in the table below:

Category	2012-2013	2013-2014	2014-2015	Funding Source
Certificates of Participation (COP's)	\$ 847,461	\$ 848,242	\$ 849,494	2012-13 & 2013-14 Capital Facilities Fund and Special Reserve Fund for Capital Projects; \$500,000 contribution from the General Fund in 2014-2015, remainder from the Capital Facilities Fund
Total	\$847,461	\$848,242	\$ 849,494	

Interfund Transfers

Interfund Transfers from the General Fund to other funds are summarized in the table below:

From:	2012-2013	2013-2014	2014-2015	To be Used for
Unrestricted General Fund	\$0	\$0	\$450,000	To Capital Facilities Fund to meet debt service on COPs
Total	\$0	\$0	\$450,000	

In the past, the District budgeted for and made a Deferred Maintenance transfer from the General Fund to the Deferred Maintenance Fund in order to qualify for state matching funding. However, the flexibility provisions of the 2012-2013 State Budget Act allow districts to receive Deferred Maintenance funding without making a district contribution.

Retiree Benefits

Employees who reach qualifying age and have performed 10 years of service for the District are entitled to an annual payment for 10 years or until Medicare or Social Security retirement age is reached, whichever comes first. The amount is prorated based upon the percentage of full time employment. Previously, the annual amount was \$2,000 for certificated employees and \$2,200 per year for classified employees. In 2007-2008, certificated employees were offered an additional \$4,000 per year and classified employees were offered an additional \$1,000 per year.

In 2008-2009 and 2009-2010, a restructured retirement incentive was offered to employees who committed to retirement by a certain date, on the condition that the reduced cost of new employees had to offset the additional retirement incentive. Certificated employees could choose one of two options: a) \$6,000 per year for no more than 10 years (\$4,000 per year greater than the traditional retirement incentive), or b) a one-time cash payment of 20% of their annual contracted salary to be paid half in October 2009 and half in February 2010, plus the \$2,000 per year for a maximum of 10 years or to age 65. In 2008-2009, five employees chose to receive \$6,000 per year; fifteen chose to receive 20% of their annual salary for one year plus the \$2,000 per year. In 2009-2010, twelve employees chose to receive \$6,000 per year; six chose to receive a one-time payment of 20% of their annual salary plus the \$2,000 per year allocation.

In 2008-2009 and 2009-2010, classified employees were eligible for a one time retirement incentive equal to 10% of their base salary payable in two semi-annual installments. Additionally, they will receive the normal \$2,200 per year for 10 years or until they are eligible to receive full Social Security benefits. Eleven employees signed up for this incentive in 2008-2009. In 2009-2010, thirteen employees opted for the incentive, of which four received only the 10% incentive because they had already reached full retirement age.

In 2011-2012, certificated and classified employees were offered a retirement incentive of up to 25% of their annual salary if certain numbers of staff opted to retire. Not enough classified staff decided to retire so they were not eligible to receive the incentive. Twenty-three certificated staff opted to retire which resulted in a retirement incentive obligation of \$434,935. The retirement incentive will be paid in two installments; one in October 2012 and one in February 2013.

The estimated District obligation for 2012-2013 for all retirees is \$795,906, a higher amount than typical because of the percent of salary option; \$295,092 for 2013-2014 and \$284,311 for 2014-2015. Currently, the District budgets these benefits on an annual basis and funds them on the pay-as-you-go method.

2012-2013 REVENUES, EXPENDITURES, AND ENDING FUND BALANCE

Unrestricted General Fund Status

As summarized in the table below, for the 2012-2013 fiscal year, the projected General Fund Unrestricted expenditures exceed the Unrestricted revenues by approximately \$4.5 million or by \$218,393 less than was budgeted at the time the of budget adoption. The majority of the revenue change is due to an increase in lottery and donation revenues and a decrease in Special Education encroachment. Most of the increase in the expenditure budget is due to the budgeting in 2012-2013 of carryover funds from 2011-2012.

	Adopted Budget	1 st Interim Report	Difference
General Fund Unrestricted Revenues	\$49,820,734	\$50,860,443	\$1,039,709
General Fund Unrestricted Expenditures	\$54,541,784	\$55,363,100	\$1,351,316
Excess of Expenditures over Revenues	(\$ 4,721,051)	(\$ 4,502,657)	\$ 218,393

Bargaining unit negotiations for 2012-2013 with the Bonita USD Chapter of the California School Employees' Association and the Bonita Unified Teachers' Association have not been concluded. No across the board salary increase is included in the 2012-2013 budget or in the projections for 2013-2014 or 2014-2015. Step and column and range and step increases are included in the projections.

The projections for the 2012-2013 fiscal year are based on the assumption that all budgeted expenditure allocations will be fully spent during the fiscal year.

Unrestricted General Fund Ending Balance

The 2012-2013 ending Unrestricted General Fund balance is estimated to be \$10,044,934. The table below sets forth details of the classification of the unrestricted fund balance.

2012-13 Unrestricted General Fund Ending Balance	\$10,044,934
Nonspendable:	
Revolving Cash	\$ 90,000
Stores Inventory	\$ 52,988
Unassigned:	
Reserve for Economic Uncertainties	\$ 2,243,894
Other	\$ 7,658,052

Restricted General Fund Status

As summarized in the table below, for the 2012-2013 fiscal year the projected General Fund Restricted expenditures exceed the restricted revenue by \$592,357. This is mainly due to the budgeting of carryover funds from 2011-2012.

	Adopted Budget	First Interim	Difference
General Fund Restricted Revenues	\$18,891,027	\$18,840,999	(\$50,028)
General Fund Restricted Expenditures	\$18,930,807	\$19,433,356	\$502,549
Excess of Expenditures over Revenue	(\$ 39,780)	(\$592,357)	(\$552,577)

The Restricted General Fund ending balance for 2012-2013 is projected to be \$501,261.

2013-2014 and 2014-2015 MULTIYEAR PROJECTIONS AND ASSUMPTIONS

The table on the first page of this presentation presents the major assumptions used in the multiyear projections. Highlighted below are the factors that present the most uncertainty at this time.

- Potential repayment of additional cash deferrals
- 2.00% COLA for 2013-2014 is presented as unfunded per recommendations from the Los Angeles County Office of Education and School Services of California.
- 2.30% COLA for 2014-2015 - Due to the state economy, it is uncertain as to whether there will be the ability to fund the projected COLA.
- Enrollment and ADA – Although it appears that enrollment has stabilized, continued enrollment declines would have a negative impact on revenues.

Other major assumptions are listed below:

UNRESTRICTED GENERAL FUND

Revenues:

- For revenue detail, see the attached Revenue Detail spreadsheet.
- In accordance with new California Department of Education accounting guidance, hourly program revenue has been included with other state revenue rather than with revenue limit income.
- No mandated cost revenue is budgeted.
- For the Tier III flexibility (formerly state categorical) programs now included in the Unrestricted General Fund, the assumption is that revenue receives a 0% COLA in 2013-2014 and a 2.30% COLA in 2014-2015.
- It is assumed that all 2012-2013 Tier III program revenue that was authorized to be used for general fund purposes and incorporated in the budget will continue to be used for general fund purposes in 2013-2014 and 2014-2015. These programs include:

Physical Ed Incentive Grant	\$ 88,053
CBET	\$ 11,747
Arts & Music Ongoing	\$ 136,743
Instructional Materials	\$ 248,127
GATE	\$ 32,241
Peer Assistance Review	\$ 20,000
Pupil Retention Block Grant	\$ 8,000
SLIBG	\$ 100,713
Adult Education	\$ 35,996
CAHSEE Instructional Svcs	\$ 25,000
9 th Grade CSR	\$ 287,296

Math & Reading Prof Dev	\$ 46,096
Professional Dev Block Grt	\$ 415,338
Certificated Staff Mentoring	\$ 11,822
Oral Health Assessment Program	\$ 4,931
Regional Occupational Prog	\$ 300,000
Total	\$1,772,103

- For lottery, School Services of California estimates per ADA are used.
- K-3 Class Size Reduction revenue is based on participation estimates times the estimated revenue per participant, less penalties for class size over 20.44.
- Local income does not include ASB, Booster Club, or any other donations. These items of revenue are budgeted as received.
- Other state income, rents and leases, and other local income are budgeted at the same level in 2013-2014 and 2014-2015 as in 2012-2013. Interest income has been assumed to be \$200,000 for 2013-2014 and 2014-2015.
- Encroachment is assumed to be \$7.1 million in 2012-2013 and \$6.7 in 2013-2014 and 2014-2015.

Expenditures:

- Step and column costs are included.
- No across the board cost of living salary adjustment is included.
- Except for the PERS rate, fringe benefits are budgeted at the current year statutory percentages. The PERS rate has been slightly increased in each year.
- Class size ratios are assumed unchanged.
- It is assumed that the District will continue to support campus security staffing
- Books and supplies and services and other operating expenditures, have been increased by 1% for each year after deducting prior year one-time expenditures. Other outgo, which includes Special Education excess costs (costs paid to other districts or to the County Office of Education for educating our Special Education students) have been assumed to remain flat for each year.
- 2012-2013 carryover expenditures have been eliminated from the multiyear expenditure projections.
- It is assumed that Instructional Materials adoptions are postponed to the extent allowed by statute.
- Indirect costs have been budgeted at the same percentage rate as projected for 2012-2013. Because many programs have been transferred from the Restricted General Fund to the Unrestricted General Fund effective from 2008-2009 to 2014-2015, the actual cost is estimated to be \$825,000 for 2013-2014 and \$835,000 for 2014-2015.
- Because the transfer to the Deferred Maintenance Fund is no longer required to receive the State apportionment, the Deferred Maintenance transfer has been eliminated throughout the period of the projections. For 2014-2015, a \$450,000 transfer to the Capital Facilities Fund to meet debt service requirements on the Certificates of Participation has been budgeted. No transfers have been included for fiscal years 2012-2013 and 2013-2014.
- Encroachment is assumed to be \$6.7 million in 2013-2014 and 2014-2015.

Fund Balance

- The unassigned General Fund Unrestricted Fund Balance at the end of the 2012-2013 fiscal year is projected to be \$7,658,052. The unassigned fund balance would be 10.2% of the total projected General Fund expenditures for 2012-2013.

RESTRICTED GENERAL FUND

Revenues:

- For revenue detail, see the attached Revenue Detail spreadsheet.
- Federal categorical program revenues are held stable for 2013-2014 and 2014-2015. Impact of any funding reductions resulting from the potential sequestration actions will be incorporated into the budget as information becomes available.
- The funded COLA for State categorical programs has been assumed to be 0% for 2013-2014 and 2.30% for 2014-2015. Any funding information about specific state or Federal programs presented at the School Services of California budget workshop in January will be incorporated into the projected revenues and expenditures with the Second Interim Report.

Expenditures:

- Step and column costs are included.
- Expect for the PERS rate, fringe benefits are budgeted at the current year statutory percentages. The PERS rate has been slightly increased in each year.
- Books and supplies and services and other operating expenditures, have been increased by 1% for each year after deducting prior year one-time expenditures. Other outgo, which includes Special Education excess costs (costs paid to other districts or to the County Office of Education for educating our Special Education students) have been assumed to remain steady for each year.
- Encroachment is assumed to be \$6.7 million in 2013-2014 and 2014-2015.

The assumptions used for the multiyear projections present one possible scenario. Other financial scenarios would result from the use of different assumptions. The projections for 2013-2014 and 2014-2015 will continue to be revisited with the Second Interim Report and with the 2013-2014 Adopted Budget. The Second Interim Report will take into account the assumptions embodied in the Governor's 2013-2014 January budget proposal.

CONTINGENCY PLAN IF THE COLA FOR 2014-2015 IS NOT FUNDED

If the projected COLA is not funded in 2014-2015, General Fund Unrestricted revenues would be decreased by \$1.2 million. The revenue reduction would be covered by reducing certificated and classified hourly and overtime budgets.

If the Governor's budget for 2013-2014 includes a funded COLA, the revenue assumptions and projections will be modified to reflect the additional funding.

UNRESTRICTED GENERAL FUND 2012-13 FIRST INTERIM 2013-14, 2014-15 ESTIMATES December 1, 2012	2012-13		2012-13		2013-14		2014-15	
	ADOPTED BUDGET	% OF EXP	1st INTERIM ESIMATES	% OF EXP	1st INTERIM PROJECTIONS	% OF EXP	1st INTERIM PROJECTIONS	% OF EXP
	3.24% COLA		3.24% COLA		2.00% COLA		2.30% COLA	
	22.272% Deficit		22.272% Deficit		23.790% Deficit		23.790% Deficit	
REVENUE LIMIT (FUNDED) ADA	9,534		9,535		9,535		9,535	
K-12 P-2 AVERAGE DAILY ATTENDAN	9,535		9,535		9,535		9,535	
FUNDED BASE REVENUE LIMIT PER / \$	5,232.63		\$ 5,232.63		\$ 5,233.66		\$ 5,354.48	
INCREASE OVER PREVIOUS YEAR	\$56.47		\$56.47		\$ 1.03		\$ 120.82	
REVENUES:								
Revenue Limit Sources	49,049,773		49,077,952		49,080,984		50,201,632	
Federal Revenues	150,000		150,000		150,000		150,000	
Other State Revenues	7,556,627		7,648,788		7,648,787		7,744,971	
Other Local Income	685,045		1,041,025		693,058		693,058	
Contributions to Restricted Programs	(7,620,711)		(7,057,322)		(6,707,332)		(6,707,332)	
Total Revenues	49,820,734		50,860,443		50,865,497		52,082,329	
EXPENDITURES:								
Certificated Salaries	31,188,227	57.2%	31,091,756	56.2%	31,266,078	57.1%	31,692,267	56.8%
Classified Salaries	7,086,100	13.0%	7,097,217	12.8%	7,144,539	13.1%	7,192,607	12.9%
Employee Benefits	10,166,300	18.6%	10,197,603	18.4%	10,419,143	19.0%	10,490,683	18.8%
Books and Supplies	1,614,736	3.0%	2,007,690	3.6%	1,450,000	2.6%	1,464,500	2.6%
Services/Operating Costs	5,149,758	9.4%	5,548,699	10.0%	5,150,000	9.4%	5,201,500	9.3%
Capital Outlay	138,800	0.3%	223,137	0.4%	100,000	0.2%	100,000	0.2%
Other Outgo: Debt Service	5,858	0.0%	12,829	0.0%	13,000	0.0%	13,000	0.0%
Direct and Indirect Support Costs	(807,994)	-1.5%	(815,831)	-1.5%	(825,000)	-1.5%	(835,000)	-1.5%
Interfund Transfers Out	-	0.0%	-	0.0%	-	0.0%	450,000	0.8%
Total Expenditures	54,541,785	100%	55,363,100	100%	54,717,760	100%	55,769,557	100%
Excess/(Deficiency) of Revenues over Expenditures	(4,721,051)		(4,502,657)		(3,852,263)		(3,687,228)	
Beginning Fund Balance	11,365,209		14,547,591		10,044,934		6,192,671	
Ending Fund Balance	6,644,158		10,044,934		6,192,671		2,505,443	
Classification of Ending Balance:								
Nonspendable								
Revolving Cash	90,000		90,000		90,000		90,000	
Stores	50,588		52,988		52,988		52,988	
Assigned								
Retiree Incentive							75,600	
Unassigned								
Reserve for Economic Uncertainties	2,204,178		2,243,894		2,212,008		2,236,689	
Other	4,299,392		7,658,052		3,837,674		50,166	

RESTRICTED GENERAL FUND 2012-13 FIRST INTERIM 2013-14, 2014-15 ESTIMATES	2012-13		2012-13		2013-14		2014-15	
November 24, 2012	ADOPTED BUDGET	% OF EXP	1st INTERIM ESIMATES	% OF EXP	1st INTERIM PROJECTIONS	% OF EXP	1st INTERIM PROJECTIONS	% OF EXP
	3.24% COLA		3.24% COLA		2.00% COLA		2.30% COLA	
	22.272% Deficit		22.272% Deficit		23.790% Deficit		23.790% Deficit	
REVENUES:								
Revenue Limit Sources	1,364,152		1,377,291		1,377,574		1,409,382	
Federal Revenues	3,346,080		3,422,248		3,107,715		3,107,715	
Other State Revenues	2,002,283		2,143,481		2,143,481		2,185,693	
Other Local Income	4,557,801		4,840,657		5,331,341		5,285,491	
Contribution to Restricted Programs	<u>7,620,711</u>		<u>7,057,322</u>		<u>6,707,332</u>		<u>6,707,332</u>	
Total Revenues	18,891,027		18,840,999		18,667,443		18,695,613	
EXPENDITURES								
Certificated Salaries	6,108,836	32.3%	6,186,685	31.8%	6,321,035	33.2%	6,416,341	34.2%
Classified Salaries	3,449,742	18.2%	3,525,535	18.1%	3,416,526	18.0%	3,440,582	18.3%
Employee Benefits	2,529,146	13.4%	2,557,284	13.2%	2,701,076	14.2%	2,719,868	14.5%
Books and Supplies	1,058,064	5.6%	1,639,723	8.4%	1,068,645	5.6%	1,079,331	5.7%
Services/Operating Costs	4,752,304	25.1%	4,519,512	23.3%	4,520,000	23.8%	4,152,278	22.1%
Capital Outlay	50,000	0.3%	14,023	0.1%	30,000	0.2%	30,000	0.2%
Other Outgo: Tuition & Debt Service	314,000	1.7%	314,000	1.6%	314,000	1.7%	314,000	1.7%
Direct and Indirect Support Costs	<u>668,715</u>	3.5%	<u>676,594</u>	3.5%	<u>644,560</u>	3.4%	<u>634,334</u>	3.4%
Total Expenditures	18,930,807	100%	19,433,356	100%	19,015,842	100%	18,786,734	100%
Excess/(Deficiency) of Revenues over Expenditures	(39,780)		(592,357)		(348,399)		(91,121)	
Beginning Fund Balance	1,018,052		1,093,618		501,261		152,862	
Ending Fund Balance	978,272		501,261		152,862		61,741	
Classification of Ending Balance:								
Restricted	978,272		501,261		152,862		61,741	

2012-13 FIRST INTERIM REVENUE PROJECTIONS

DESCRIPTION	2.24% COLA	2012-2013 ADOPTION	2012-2013 1st INTERIM	2.00% COLA	2.30% COLA	Notes for 1st Interim 2012/13 Revisions
<i>Updated as of Unaudited Actuals 2011/12</i>						
Statutory COLA	2.24%	3.24%	3.24%	2.00%	2.30%	
Revenue Limit Deficit	20.602%	22.272%	22.272%	23.790%	23.790%	
Net funded Base Revenue Limit/ADA (after deficit)	\$ 5,176.15	\$ 5,232.63	\$ 5,232.63	\$ 5,233.66	\$ 5,354.48	
Additional \$ Per ADA Reduction	\$ -	\$ -	\$ -	\$ -	\$ -	
Funded Amount Per ADA	\$ 5,176.15	\$ 5,232.63	\$ 5,232.63	\$ 5,233.66	\$ 5,354.48	
\$ Increase over Previous Year	\$ (54.34)	\$ 56.47	\$ 56.47	\$ 1.04	\$ 120.82	
VALUE OF ONE DAY OF ATTENDANCE	\$ 28.76	\$ 29.07	\$ 29.07	\$ 29.08	\$ 29.75	
% Increase over Previous Year	-1.04%	1.09%	1.09%	0.02%	2.31%	
Base Revenue Limit per ADA (prior year)	\$ 6,354.11	\$ 6,497.11	\$ 6,497.11	\$ 6,709.11	\$ 6,844.11	
Inflation increase	\$ 143.00	\$ 212.00	\$ 212.00	\$ 135.00	\$ 158.00	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Base Revenue Limit per ADA before Add-On	\$ 6,497.11	\$ 6,709.11	\$ 6,709.11	\$ 6,844.11	\$ 7,002.11	
Other Adjustment (Beg Teacher Add-On)	\$ 22.14	\$ 22.86	\$ 22.86	\$ 23.31	\$ 23.85	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Total Base Revenue Limit per ADA	\$ 6,519.25	\$ 6,731.97	\$ 6,731.97	\$ 6,867.42	\$ 7,025.96	
Revenue Limit ADA	9,537.58	9,533.77	9,535.43	9,535.43	9,535.43	
Total Base Revenue Limit	\$ 62,177,868	\$ 64,181,054	\$ 64,192,229	\$ 65,483,803	\$ 66,995,513	RL 12-13 C35 (EDP 0033) excluding city ada of 63.95
Times Deficit Factor	79.398%	77.728%	77.728%	76.210%	76.210%	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Total Deficit Revenue Limit	\$ 49,367,984	\$ 49,886,649	\$ 49,895,336	\$ 49,905,206	\$ 51,057,280	
Plus: SUI Adjustment	\$ 743,065	\$ 512,985	\$ 544,528	\$ 537,971	\$ 537,971	rate decreased from 1.61% in 11-12 to 1.1% in 12-13
PERS Reduction	\$ (138,115)	\$ (93,188)	\$ (88,885)	\$ (89,596)	\$ (89,596)	
County Operated Sped Ed est \$255.29 in>out			\$ 15,379	\$ 15,381	\$ 15,763	
Calculated Revenue Limit Total	\$ 49,972,934	\$ 50,306,446	\$ 50,366,358	\$ 50,368,962	\$ 51,521,418	
Change from prior year	\$ (259,415)	\$ 333,512	\$ 59,911	\$ 2,604	\$ 1,152,456	
Revenue decrease due to deficit factor	\$ (12,809,884)	\$ (14,294,404)	\$ (14,296,893)	\$ (15,578,597)	\$ (15,938,233)	
Total Revenue Limit (Form RL line 24)	\$ 50,303,949	\$ 50,641,073	\$ 50,696,855	\$ 51,919,194	\$ 53,318,936	(Line 24) RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
County Office Transfer	\$ (315,798)	\$ (320,336)	\$ (319,247)	\$ (319,312)	\$ (326,685)	(Line 32) RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
UNRESTRICTED GENERAL FUND						
REVENUE LIMIT SOURCES:						
State Apportionment	00000	8011	40,184,531.00	40,979,032	41,331,557	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
State Apportionment - Prior Yr. Adj.	00000	8019	4,471.00	-	-	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Homeowner's Exemptions	00000	8021	74,084.70	74,085	74,085	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Other Subventions/In-Lieu Taxes	00000	8029	50,288.76	-	50,289	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Secured Roll Taxes	00000	8041	7,794,872.25	7,817,873	7,950,769	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Unsecured Roll Taxes	00000	8042	262,917.72	310,377	262,918	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Prior Years' Taxes	00000	8043	542,157.18	585,531	576,396	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Supplemental Taxes	00000	8044	123,533.85	90,146	129,711	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
E.R.A.F. Taxes	00000	8045	96,860.99	(71,448)	(426,782)	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
S.E.R.A.F. Taxes	00000	8046	-	-	-	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Community Redevelopment Funds	00000	8047	799,774.17	150,000	420,019	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Penalties and Interest	00000	8048	59,069.90	-	-	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Tax Increase from RDA Trust Fund	00000	8082	-	-	-	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
Special Education ADA Transfer	00000	8091	(1,365,961.00)	(1,377,291)	(1,377,574)	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08

2012-13 FIRST INTERIM REVENUE PROJECTIONS

DESCRIPTION	RESOURCE	Object	2011-12 Unaudited Actuals	2012-2013 ADOPTION	2012-2013 1st INTERIM	2013-2014 PROJECTIONS	2014-2015 PROJECTIONS	Notes for 1st Interim 2012/13 Revisions
Pers Reduction Transfer	0000	8092	138,115.00	93,188	88,885	89,596	89,596	RL 12-13 C35, RL 13-14 C20, RL 14-15 C08
TOTAL REVENUE LIMIT SOURCES			48,764,715.52	49,049,773	49,077,952	49,080,984	50,201,632	
Combined Unrestricted & Restricted Revenue Limit Sources			50,130,677	50,413,925	50,455,243	50,458,558	51,611,014	
Change from prior year			(275,746.85)	283,248	41,318	3,315	1,152,456	
FEDERAL REVENUE:								
Forest Reserve/ Flood Control/ Other	0000	3260/8274	14,125.98					
Other Federal/ Medi-Cal Admin. Activities (MAA)	00005	8290	197,248.00	150,000	150,000	150,000	150,000	
TOTAL FEDERAL REVENUE			211,373.98	150,000	150,000	150,000	150,000	
OTHER STATE REVENUE:								
Special Ed. Mandate Settlement	00000	8590		0.00%	0.00%	0.00%	2.30%	SSC Dashboard as of November 8, 2012 (post Prop 30 passage)
Mandated Costs Reimbursements	00000	8550	270,999.00	1	1	-	-	Revisions based on actuals
Other State Income	00000	8590	35,140.16	4,931	4,931	4,931	5,044	
Hourly Programs	00007	8590	571,195.00	571,195	571,195	571,195	572,419	
9th Grade CSR	01200	8590	287,296.00	287,296	287,296	287,296	293,904	CDE 8-10-12
PE Teacher Incentive Program	06258	8590	88,053.00	88,053	88,053	88,053	90,078	CDE 8-24-12
Community-Based English Tutoring (CBET)	06285	8590	11,747.00	11,747	11,747	11,747	12,017	CDE 8-24-12
ROP	06350	8590	865,447.00	712,109	712,109	712,109	728,488	
ROP (prior year adjustment)	06350	8590	1,632.00					
Fund 11 Used for Unrestr. GF Purposes	06390	8590		35,996	-	-	-	Revenue moved directly to Fund 11
School Safety Program (Carl Washington)	06405	8590	140,340.00	73,091	73,091	73,091	74,772	2012-13 Entitlement = 140,341 CDE 8-10-12
School Safety Program (Carl Washington) - Deferred	06405	8590			67,250	67,250	68,797	2011-12 Entitlement deferred to 2012-13, CDE 8-10-12
Arts and Music Block Grant (Ongoing)	06760	8590	136,743.00	136,743	136,753	136,753	139,898	CDE 8-27-12
CAHSEE Intensive Instructional Services	07055	8590	50,207.00	50,207	50,207	50,207	51,362	CDE 8-24-12
Secondary School Counselors	07080	8590	289,381.00	289,381	289,381	289,381	296,037	CDE 8-24-12
Gifted and Talented Education	07140	8590	71,403.00	64,471	64,471	64,471	65,954	
Instructional Materials Funding Realignment Program (IMFRP)	07156	8590	548,127.00	548,127	547,386	547,386	559,976	CDE 8-15-12
Peer Assistance and Review (PAR)	07271	8590	36,148.00	36,148	36,148	36,148	36,979	CDE 8-20-12
Certificated Staff Mentoring Grant	07276	8590	11,822.00	11,822	11,822	11,822	12,094	CDE 8-24-12
Math & Reading Professional Development	07294	8590	36,076.00	36,076	36,076	36,076	36,906	CDE 8-20-12
Math & Reading Professional Development - EL	07294	8590	10,020.00	10,020	10,020	10,020	10,250	CDE 8-20-12
Pupil Retention Block Grant	07390	8590	35,128.00	35,128	35,128	35,128	35,936	CDE 8-15-12
Pupil Retention Block Grant - Deferred	07390	8590	26,415.66					
Professional Development Block Grant	07393	8590	415,338.00	415,338	415,338	415,338	424,891	CDE 8-20-12
Targeted Instructional Improvement Block Grant	07394	8590	521,663.00	521,663	521,663	521,663	533,661	CDE 8-15-12
Targeted Instructional Improvement Block Grant (def. to next year)	07394	8590	-	69,175	69,175	69,175	70,766	CDE 8-15-12
School & Library Improvement Block Grant	07395	8590	660,651.00	660,651	660,651	660,651	675,846	CDE 8-15-12
Unrestricted Lottery	11000	8590	1,250,466.79	1,212,214	1,273,852	1,273,852	1,273,852	\$124*10,273 (lottery ADA) (LACOE IB#3454, 11-9-12)
Class Size Reduction K-3	13000	8434	1,675,044.00	1,675,044	1,675,044	1,675,044	1,675,044	LACOE IB# 3427, 10-15-12
Class Size Reduction K-3 (prior year adjustment)	13000	8434	(70,920.00)	-	-	-	-	
TOTAL OTHER STATE REVENUE			7,975,562.61	7,556,627	7,648,788	7,648,787	7,744,971	
LOCAL REVENUE:								
Sale of Equipment	00000	863X	-	-	-	-	-	
Rents and Leases	00000	8650	181,650.02	136,100	136,100	136,000	136,000	
Interest - County Investment	00000	8660	227,691.46	200,000	200,000	200,000	200,000	

2012-13 FIRST INTERIM REVENUE PROJECTIONS

DESCRIPTION	RESOURCE	Object	2011-12 Unaudited Actuals	2012-2013 ADOPTION	2012-2013 1st INTERIM	2013-2014 PROJECTIONS	2014-2015 PROJECTIONS	Notes for 1st Interim 2012/13 Revisions
Interest - TRANS	00000	8660	-	-	-	-	-	
Other Local Income	00000	8699	976,753.64	260,000	205,000	260,000	260,000	Projections exclude school donations, ASB reimbursements
Other Local Income - Donations/Other	0900x	8699	8,487	8,487	394,713	-	-	School donations, ASB reimbursements
Interagency	00000	8677	5,517.90	-	8,154	-	-	
Other Local Income - BTSAs	07392	8677/8699	54,045.20	80,458	97,058	97,058	97,058	BTSA Funding Letters
TOTAL LOCAL REVENUE			1,445,658.22	685,045	1,041,025.36	693,058	693,058	
OTHER FINANCING SOURCES:								
Interfund Transfers In	00000	891x	-	-	-	-	-	
Contributions to Restricted Programs	0xxxx	8980	(6,327,579.05)	(7,620,711)	(7,057,332)	(6,707,332)	(6,707,332)	
TOTAL OTHER FINANCING SOURCES			(6,327,579.05)	(7,620,711)	(7,057,332)	(6,707,332)	(6,707,332)	
TOTAL UNRESTRICTED GENERAL FUND REVENUE			52,069,731.28	49,820,734	50,860,433	50,865,497	52,082,329	
RESTRICTED GENERAL FUND								
REVENUE LIMIT SOURCES:								
Special Ed. RL ADA transfer	65000	8091	1,365,961.00	1,364,152	1,377,291	1,377,574	1,409,382	
FEDERAL REVENUE:								
NCLB - Title I, Part A- Basic Grants	30100	8290	858,109.65	955,809	827,848	827,848	827,848	CDE Apportionment, July 2012
NCLB - Title I, Part A- Basic Grants ~ Carryover	30100	8290	296,507.00	-	108,102	-	-	
ARRA: NCLB - Title I ~ Carryover	30110	8290	-	-	-	-	-	
ARRA: State Fiscal Stabilization Fund	32000	8290	-	-	-	-	-	
Education Jobs Funds	32050	8290	1,889,519.00	-	-	-	-	Totally expended in 2011-12
IDEA Local Assistance Part B	33100	8181	1,522,196.00	1,543,024	1,543,024	1,543,024	1,543,024	
ARRA: IDEA Local Assistance ~ Carryover	33130	8181	263,792.44	-	-	-	-	Totally expended in 2011-12
IDEA Federal Preschool Grant, Part B	33150	8182	51,492.00	-	25,973	-	-	Totally expended in 2011-12
IDEA Federal Preschool Grant, Part B ~ Carryover	33150	8182	6,649.00	25,973	-	-	-	Grant runs through Sept 2013
ARRA: IDEA Federal Preschool ~ Carryover	33190	8182	-	-	-	-	-	
IDEA Preschool, Local Entitlement	33200	8182	66,794.00	66,794	66,794	66,794	66,794	
IDEA Preschool, Local Entitlement ~ Carryover	33200	8182	14,078.00	-	-	-	-	
ARRA: IDEA Preschool, Local Entitlement ~ Carryover	33240	8182	-	-	-	-	-	
Special Ed - Mental Health	33270	8182	82,254.43	300,445	211,230	211,230	211,230	
Special Ed - Mental Health-Carryover	33270	8182	-	-	130,694	-	-	
IDEA Preschool, Staff Development	33450	8182	584.00	521	521	521	521	
Carl Perkins (Vocational Education)	35500	8290	43,522.00	43,522	44,116	44,116	44,116	August 2012 (Award Letter)
Carl Perkins (Vocational Education) ~ Carryover	35500	8290	10,124.65	-	-	-	-	
Title IV, Drug-Free Schools ~ Carryover	37100	8290	4,190.86	-	-	-	-	
Title II, Part A. Teacher Quality	40350	8290	238,310.38	237,440	234,074	234,074	234,074	CDE 11-5-12
Title II, Part A. Admin. Training	40360	8290	3,000.00	-	-	-	-	
Title II, Part D. Technology ~ Carryover	40450	8290	869.74	-	-	-	-	Totally expended in 2011-12
ARRA: Title II, Part D. Technology ~ Carryover	40470	8290	7,773.71	-	-	-	-	Totally expended in 2011-12
ARRA: EETT Competitive Grant ~ Carryover	40480	8290	20,405.67	-	-	-	-	Totally expended in 2011-12
Title III, Limited English Proficiency	42030	8290	3,032.17	52,796	58,376	58,376	58,376	
Title III, Limited English Proficiency ~ Carryover	42030	8290	41,738.50	-	49,764	-	-	
Workforce Investment Act	56100	8290	19,756.00	19,756	21,732	21,732	21,732	LA Works Letter 6-25-12
Medi-Cal Billing Option	56400	8290	113,684.25	100,000	100,000	100,000	100,000	

2012-13 FIRST INTERIM REVENUE PROJECTIONS

DESCRIPTION	RESOURCE	Object	2011-12 Unaudited Actuals	2012-2013 ADOPTION	2012-2013 1st INTERIM	2013-2014 PROJECTIONS	2014-2015 PROJECTIONS	Notes for 1st Interim 2012/13 Revisions
TOTAL FEDERAL REVENUE			5,558,383.45	3,346,080	3,422,248	3,107,715	3,107,715	
STATE REVENUE:								
Restricted Lottery	63000	8560	294,202.78	243,984	308,190	308,190	308,190	\$30,000*10,273 (Lottery ADA)
Special Ed - Mental Health	65120	8590	443,846.00	415,648	470,987	470,987	481,820	ESGVSELPA Mental Health Allocation Plan Update 9-18-12
Special Ed - Mental Health - Carryover	65120	8590		-	-	-	-	
Workability	65200	8590	129,398.00	129,398	129,398	129,398	132,374	June 2012 (Award Letter)
IDEA - Personnel Development	65350	8590	3,964.07	3,254	3,254	3,254	3,329	
Economic Impact Aide - SCE	70900	8590	319,389.00	310,072	310,010	310,010	317,140	CDE Sept 2012
Economic Impact Aide - SCE - Carryover	70900	8590		-	-	-	-	
Economic Impact Aide - LEP	70910	8590	127,921.00	137,300	137,300	137,300	140,458	
Transportation, Home to School	72300	8311	503,271.00	499,150	526,134	526,134	538,235	CDE 8-17-12
Transportation, Special Ed.	72400	8311	265,434.00	263,477	258,208	258,208	264,147	CDE 8-17-12
TOTAL STATE REVENUE			2,087,425.85	2,002,283	2,143,481	2,143,481	2,185,693	
LOCAL REVENUE:								
Excess Costs Reimbursements - Billing to Other Districts	65000	8677	13,542.86	-	-	-	-	
Communicatively Handicapped (CH) Program	65000	8699	47,212.46	-	-	-	-	
SELPA Reimbursement - Staff	65000	8699	11,214.38	10,000	10,000	10,000	10,000	Reimb. For C.B. payroll estimate.
Special Ed. Transfers of Apportionment from LACOE	65000	8792	4,399,340.87	4,346,951	4,620,491	5,120,491	5,120,491	SELPA Funding Model, projection May 2012 P1 (pg 3 of 3)
Special Ed. ~ Gross Up	65000	8792	2,228,972.00					
Special Ed. ~ Mental Health 2010/11	65000	8792	262,842.17					
Home to School Transportation Fees	72300	8675	105,457.82	105,000	105,000	105,000	105,000	Estimate based on Prior Year actuals
Field Trips	72300	8699						
SQAMD Revenue for Bus Acquisition	72300	8699	150,524.00					
Communicatively Handicapped (CH) Transportation	72400	8677	35,617.10					
Communicatively Handicapped (CH) Transportation	72400	8699	106,111.61	50,000	50,000	50,000	50,000	
K-12 Education Technology - Microsoft	90105	8699	18,921.98	-	9,316	-	-	
Tri-City Mental Health Wellness	90114	8699	45,850.00	45,850	45,850	45,850	5,285,491	3 year program (2011-12, 2012-13, and 2013-14)
TOTAL LOCAL REVENUE			7,425,607.25	4,557,801	4,840,657	5,331,341	5,285,491	
OTHER FINANCING SOURCES:								
Interfund Transfers In	00000	891x	-	-	-	-	-	
Contributions to Restricted Programs			6,327,579.05	7,620,711	7,057,332	6,707,332	6,707,332	
TOTAL OTHER FINANCING SOURCES			6,327,579.05	7,620,711	7,057,332	6,707,332	6,707,332	
TOTAL RESTRICTED GENERAL FUND REVENUE			22,764,956.60	18,891,027	18,841,009	18,667,443	18,695,613	
TOTAL GENERAL FUND REVENUE			74,834,687.88	68,711,761	69,701,442	69,532,940	70,777,942	

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

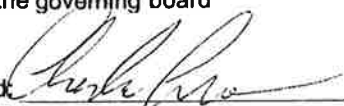
Date: 12-12-12

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 12, 2012

Signed: 
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

___ QUALIFIED CERTIFICATION

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

___ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Ann Sparks

Telephone: 909 971-8320 ext 5200

Title: Assistant Superintendent, Business Services

E-mail: sparks@bonita.k12.ca.us

Criteria and Standards Review Summary

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

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	

*J24
12-14-12*

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?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2011-12) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		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)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	49,049,773.00	49,077,951.85	6,961,366.11	49,077,951.85	0.00	0.0%
2) Federal Revenue		8100-8299	150,000.00	150,000.00	48,322.00	150,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	7,556,627.00	7,648,788.00	1,775,435.72	7,648,788.00	0.00	0.0%
4) Other Local Revenue		8600-8799	685,045.00	1,041,025.36	320,957.44	1,041,025.36	0.00	0.0%
5) TOTAL, REVENUES			57,441,445.00	57,917,765.21	9,106,081.27	57,917,765.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,186,227.00	31,091,756.25	8,260,467.52	31,091,756.25	0.00	0.0%
2) Classified Salaries		2000-2999	7,086,100.00	7,097,216.56	2,077,351.01	7,097,216.56	0.00	0.0%
3) Employee Benefits		3000-3999	10,166,300.00	10,197,602.64	2,698,598.45	10,197,602.64	0.00	0.0%
4) Books and Supplies		4000-4999	1,614,735.61	2,007,689.65	596,585.06	2,007,689.65	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,149,757.88	5,548,699.98	1,998,993.45	5,548,699.98	0.00	0.0%
6) Capital Outlay		6000-6999	138,800.00	223,136.58	95,773.26	223,136.58	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,858.00	12,829.16	3,068.38	12,829.16	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(807,994.00)	(815,830.68)	0.00	(815,830.68)	0.00	0.0%
9) TOTAL, EXPENDITURES			54,541,784.49	55,363,100.16	15,730,837.13	55,363,100.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,899,660.51	2,554,665.05	(6,624,755.86)	2,554,665.05		
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	(7,620,711.00)	(7,057,322.00)	0.00	(7,057,322.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,620,711.00)	(7,057,322.00)	0.00	(7,057,322.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,721,050.49)	(4,502,656.95)	(6,624,755.86)	(4,502,656.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						14,547,589.86	0.00	0.0%
a) As of July 1 - Unaudited		9791	11,365,209.22	14,547,589.86				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,365,209.22	14,547,589.86		14,547,589.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,365,209.22	14,547,589.86		14,547,589.86		
2) Ending Balance, June 30 (E + F1e)			6,644,159.73	10,044,932.91		10,044,932.91		
Components of Ending Fund Balance								
a) Nonspendable						90,000.00		
Revolving Cash		9711	90,000.00	90,000.00				
Stores		9712	50,588.00	52,988.00		52,988.00		
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						0.00		
Stabilization Arrangements		9750	0.00	0.00				
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						0.00		
Other Assignments		9780	0.00	0.00				
e) Unassigned/Unappropriated						2,243,894.00		
Reserve for Economic Uncertainties		9789	2,204,178.00	2,243,894.00				
Unassigned/Unappropriated Amount		9790	4,299,392.73	7,658,050.91		7,658,050.91		

Description	Resource Codes	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	40,979,032.00	41,328,952.85	5,873,332.91	41,328,952.85	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	424,785.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	74,085.00	74,085.00	0.00	74,085.00	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	50,289.00	62,268.80	50,289.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	7,817,873.00	7,950,769.00	0.00	7,950,769.00	0.00	0.0%
Unsecured Roll Taxes		8042	310,377.00	262,918.00	203,337.48	262,918.00	0.00	0.0%
Prior Years' Taxes		8043	585,531.00	576,396.00	365,550.01	576,396.00	0.00	0.0%
Supplemental Taxes		8044	90,146.00	129,711.00	20,648.17	129,711.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(71,448.00)	(426,782.00)	38,114.01	(426,782.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	150,000.00	420,019.00	0.00	420,019.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(27,670.27)	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	385,141.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			50,320,737.00	50,366,357.85	6,961,366.11	50,366,357.85	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,364,152.00)	(1,377,291.00)	0.00	(1,377,291.00)	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	93,188.00	88,885.00	0.00	88,885.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			49,049,773.00	49,077,951.85	6,961,366.11	49,077,951.85	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	150,000.00	150,000.00	48,322.00	150,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			150,000.00	150,000.00	48,322.00	150,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,675,044.00	1,675,044.00	418,761.00	1,675,044.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1.00	1.00	30,273.00	1.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,212,214.00	1,273,852.00	55,503.65	1,273,852.00	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						
Quality Education Investment Act	7400	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)
All Other State Revenue	All Other	8590	4,669,368.00	4,699,891.00	1,270,898.07	4,699,891.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,556,627.00	7,648,788.00	1,775,435.72	7,648,788.00	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	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	136,100.00	136,100.00	46,641.79	136,100.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	63.64	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	26,100.00	50,854.50	42,500.00	50,854.50	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	322,845.00	654,070.86	231,752.01	654,070.86	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%
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%

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)
TOTAL, OTHER LOCAL REVENUE			685,045.00	1,041,025.36	320,957.44	1,041,025.36	0.00	0.0%
TOTAL, REVENUES			57,441,445.00	57,917,765.21	9,106,081.27	57,917,765.21	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	26,910,357.00	26,721,278.20	6,948,405.10	26,721,278.20	0.00	0.0%
Certificated Pupil Support Salaries		1200	1,243,389.00	1,233,945.35	329,134.74	1,233,945.35	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,999,081.00	3,104,748.70	973,112.68	3,104,748.70	0.00	0.0%
Other Certificated Salaries		1900	35,400.00	31,784.00	9,735.00	31,784.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			31,188,227.00	31,091,756.25	8,280,467.52	31,091,756.25	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	568,819.00	544,676.51	114,938.36	544,676.51	0.00	0.0%
Classified Support Salaries		2200	1,983,433.00	1,997,552.45	647,561.41	1,997,552.45	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	661,797.00	661,797.00	218,467.42	661,797.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,246,389.00	3,272,514.88	959,731.22	3,272,514.88	0.00	0.0%
Other Classified Salaries		2900	625,662.00	630,675.74	136,652.60	630,675.74	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,086,100.00	7,097,216.58	2,077,351.01	7,097,216.58	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,558,311.00	2,571,249.88	671,592.84	2,571,249.88	0.00	0.0%
PERS		3201-3202	714,257.00	716,808.13	219,418.48	716,808.13	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	955,296.00	962,885.42	265,906.24	962,885.42	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,178,477.00	3,178,477.00	647,962.52	3,178,477.00	0.00	0.0%
Unemployment Insurance		3501-3502	420,067.00	423,075.09	110,374.64	423,075.09	0.00	0.0%
Workers' Compensation		3601-3602	1,281,900.00	1,290,828.14	347,214.48	1,290,828.14	0.00	0.0%
OPEB, Allocated		3701-3702	951,067.00	951,067.00	384,126.25	951,067.00	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	19,776.00	16,063.00	30,802.74	16,063.00	0.00	0.0%
Other Employee Benefits		3901-3902	87,149.00	87,149.00	21,200.28	87,149.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			10,166,300.00	10,197,602.64	2,698,598.45	10,197,602.64	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	302,500.00	311,983.47	229,564.05	311,983.47	0.00	0.0%
Books and Other Reference Materials		4200	6,370.00	12,426.82	485.40	12,426.82	0.00	0.0%
Materials and Supplies		4300	1,192,295.92	1,438,795.79	290,489.92	1,438,795.79	0.00	0.0%
Noncapitalized Equipment		4400	113,569.69	244,483.57	76,045.69	244,483.57	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,614,735.61	2,007,689.65	596,585.06	2,007,689.65	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	85,800.28	97,362.07	28,174.05	97,362.07	0.00	0.0%
Dues and Memberships		5300	27,617.00	27,902.00	19,789.00	27,902.00	0.00	0.0%
Insurance		5400-5450	595,000.00	586,840.00	573,034.00	586,840.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,842,000.00	1,841,200.00	689,918.53	1,841,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	594,236.00	594,696.92	121,312.36	594,696.92	0.00	0.0%
Transfers of Direct Costs		5710	261,800.00	321,708.14	58,334.58	321,708.14	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(5,000.00)	(1,141.89)	(5,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,277,116.60	1,600,292.85	325,266.02	1,600,292.85	0.00	0.0%
Communications		5900	471,188.00	483,698.00	184,306.80	483,698.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,149,757.88	5,548,699.90	1,998,993.45	5,548,699.98	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	19,800.00	23,981.42	0.00	23,981.42	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	80,155.16	73,796.00	80,155.16	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	94,000.00	95,384.45	21,977.26	95,384.45	0.00	0.0%
Equipment Replacement		6500	25,000.00	23,615.55	0.00	23,615.55	0.00	0.0%
TOTAL, CAPITAL OUTLAY			138,800.00	223,136.58	95,773.26	223,136.58	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	1,601.00	3,404.16	759.02	3,404.16	0.00	0.0%
Other Debt Service - Principal		7439	4,257.00	9,425.00	2,309.36	9,425.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,858.00	12,829.16	3,068.38	12,829.16	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(668,715.00)	(676,593.68)	0.00	(676,593.68)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(139,279.00)	(139,237.00)	0.00	(139,237.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(807,994.00)	(815,830.68)	0.00	(815,830.68)	0.00	0.0%
TOTAL, EXPENDITURES			54,541,784.49	55,363,100.16	15,730,837.13	55,363,100.16	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	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	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(7,620,711.00)	(7,057,322.00)	0.00	(7,057,322.00)	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			(7,620,711.00)	(7,057,322.00)	0.00	(7,057,322.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(7,620,711.00)	(7,057,322.00)	0.00	(7,057,322.00)	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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	1,364,152.00	1,377,291.00	0.00	1,377,291.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,346,080.00	3,422,248.36	(316,096.19)	3,422,248.36	0.00	0.0%
3) Other State Revenue		8300-8599	2,002,283.00	2,143,481.00	641,375.65	2,143,481.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,557,801.00	4,840,656.55	134,847.69	4,840,656.55	0.00	0.0%
5) TOTAL, REVENUES			11,270,316.00	11,783,676.91	460,127.15	11,783,676.91		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	6,108,836.00	6,186,684.53	1,639,099.06	6,186,684.53	0.00	0.0%
2) Classified Salaries		2000-2999	3,449,742.00	3,525,535.17	914,867.50	3,525,535.17	0.00	0.0%
3) Employee Benefits		3000-3999	2,529,146.00	2,557,284.15	619,232.31	2,557,284.15	0.00	0.0%
4) Books and Supplies		4000-4999	1,058,064.00	1,639,722.85	247,124.75	1,639,722.85	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,752,304.00	4,519,512.22	734,446.21	4,519,512.22	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	14,023.31	0.00	14,023.31	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	314,000.00	314,000.00	18,455.01	314,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	668,715.00	676,593.68	0.00	676,593.68	0.00	0.0%
9) TOTAL, EXPENDITURES			18,930,807.00	19,433,355.91	4,173,024.84	19,433,355.91		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,660,491.00)	(7,649,679.00)	(3,712,897.69)	(7,649,679.00)		
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	7,620,711.00	7,057,322.00	0.00	7,057,322.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			7,620,711.00	7,057,322.00	0.00	7,057,322.00		

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)			(39,780.00)	(592,357.00)	(3,712,897.69)	(592,357.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						1,093,618.34	0.00	0.0%
a) As of July 1 - Unaudited		9791	1,018,051.60	1,093,618.34				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,018,051.60	1,093,618.34		1,093,618.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,018,051.60	1,093,618.34		1,093,618.34		
2) Ending Balance, June 30 (E + F1e)			978,271.60	501,261.34		501,261.34		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
Revolving Cash		9711	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	978,271.60	501,261.34		501,261.34		
c) Committed						0.00		
Stabilization Arrangements		9750	0.00	0.00				
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						0.00		
Other Assignments		9780	0.00	0.00				
e) Unassigned/Unappropriated						0.00		
Reserve for Economic Uncertainties		9789	0.00	0.00				
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/689/1992)		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		8001	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	1,364,152.00	1,377,291.00	0.00	1,377,291.00	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			1,364,152.00	1,377,291.00	0.00	1,377,291.00	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	1,543,024.00	1,543,024.00	(436,594.00)	1,543,024.00	0.00	0.0%
Special Education Discretionary Grants		8182	393,733.00	435,212.29	4,230.57	435,212.29	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	955,609.00	935,950.24	68,148.25	935,950.24	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	237,440.00	234,074.00	0.00	234,074.00	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	52,796.00	108,139.83	10,089.83	108,139.83	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	43,522.00	44,116.00	(6,035.79)	44,116.00	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	119,756.00	121,732.00	44,064.95	121,732.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,346,090.00	3,422,248.36	(316,096.19)	3,422,248.36	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	499,150.00	526,134.00	147,317.00	526,134.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	447,372.00	447,310.00	89,462.00	447,310.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	263,477.00	258,208.00	72,299.00	258,208.00	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		
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	243,984.00	308,190.00	56,933.87	308,190.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	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)
All Other State Revenue	All Other	8590	548,300.00	603,639.00	275,363.78	603,639.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,002,283.00	2,143,481.00	641,375.65	2,143,481.00	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	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	105,000.00	105,000.00	84,621.15	105,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%)		8691	0.00	0.00	0.00	0.00	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	105,850.00	115,165.55	124,264.88	115,165.55	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	485,971.74	0.00	0.00	0.0%
From County Offices	6500	8792	4,346,951.00	4,620,491.00	(560,010.08)	4,620,491.00	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%
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%

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)
TOTAL, OTHER LOCAL REVENUE			4,557,801.00	4,840,656.65	134,847.69	4,840,656.55	0.00	0.0%
TOTAL, REVENUES			11,270,316.00	11,783,676.91	460,127.15	11,783,676.91	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	4,734,203.00	4,779,633.00	1,245,644.20	4,779,633.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	997,969.00	1,010,548.09	269,999.10	1,010,548.09	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	281,429.00	281,429.00	98,343.92	281,429.00	0.00	0.0%
Other Certificated Salaries		1900	95,235.00	115,074.44	25,111.84	115,074.44	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,108,836.00	6,186,684.53	1,639,099.06	6,186,684.53	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,631,012.00	1,655,834.00	386,235.96	1,655,834.00	0.00	0.0%
Classified Support Salaries		2200	1,302,122.00	1,311,122.00	363,193.96	1,311,122.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	197,679.00	197,679.00	48,917.15	197,679.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	283,827.00	309,285.57	90,995.18	309,285.57	0.00	0.0%
Other Classified Salaries		2900	35,102.00	51,614.60	25,325.25	51,614.60	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,449,742.00	3,525,535.17	914,667.50	3,525,535.17	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	504,494.00	511,117.25	135,316.55	511,117.25	0.00	0.0%
PERS		3201-3202	318,149.00	325,168.00	91,601.33	325,168.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	331,251.00	336,775.45	86,021.90	336,775.45	0.00	0.0%
Health and Welfare Benefits		3401-3402	869,660.00	872,060.00	173,535.75	872,060.00	0.00	0.0%
Unemployment Insurance		3501-3502	104,947.00	106,528.10	26,980.99	106,528.10	0.00	0.0%
Workers' Compensation		3601-3602	320,215.00	325,861.35	85,765.22	325,861.35	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	44,673.00	44,017.00	12,861.31	44,017.00	0.00	0.0%
Other Employee Benefits		3901-3902	35,757.00	35,757.00	7,149.28	35,757.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,529,146.00	2,557,284.15	619,232.31	2,557,284.15	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	43,984.00	257,190.76	0.00	257,190.76	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	977,713.00	1,258,561.12	202,190.75	1,258,561.12	0.00	0.0%
Noncapitalized Equipment		4400	36,367.00	123,970.97	44,934.00	123,970.97	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,058,064.00	1,639,722.85	247,124.75	1,639,722.85	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,050,445.00	3,141,445.00	441,288.92	3,141,445.00	0.00	0.0%
Travel and Conferences		5200	55,851.00	87,955.58	10,196.23	87,955.58	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	4,000.00	4,000.00	1,275.82	4,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	224,500.00	350,653.00	113,249.27	350,653.00	0.00	0.0%
Transfers of Direct Costs		5710	(261,800.00)	(321,708.14)	(58,334.58)	(321,708.14)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(10,000.00)	(10,000.00)	(5,183.25)	(10,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,672,808.00	1,246,666.78	231,263.19	1,246,666.78	0.00	0.0%
Communications		5900	16,500.00	20,500.00	690.61	20,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,752,304.00	4,519,512.22	734,446.21	4,519,512.22	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	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	40,000.00	14,023.31	0.00	14,023.31	0.00	0.0%
Equipment Replacement		6500	10,000.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			50,000.00	14,023.31	0.00	14,023.31	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	164,000.00	164,000.00	0.00	164,000.00	0.00	0.0%
Payments to County Offices		7142	150,000.00	150,000.00	18,455.01	150,000.00	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)			314,000.00	314,000.00	18,455.01	314,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	668,715.00	676,593.68	0.00	676,593.68	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			668,715.00	676,593.68	0.00	676,593.68	0.00	0.0%
TOTAL, EXPENDITURES			18,930,807.00	18,433,365.91	4,173,024.84	19,433,355.91	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	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	7,620,711.00	7,057,322.00	0.00	7,057,322.00	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			7,620,711.00	7,057,322.00	0.00	7,057,322.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			7,620,711.00	7,057,322.00	0.00	7,057,322.00	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	50,413,925.00	50,455,242.85	6,961,306.11	50,455,242.85	0.00	0.0%
2) Federal Revenue		8100-8299	3,496,080.00	3,572,248.36	(267,774.19)	3,572,248.36	0.00	0.0%
3) Other State Revenue		8300-8599	9,558,910.00	9,792,269.00	2,416,811.37	9,792,269.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,242,846.00	5,881,681.91	455,805.13	5,881,681.91	0.00	0.0%
5) TOTAL, REVENUES			68,711,761.00	69,701,442.12	9,566,208.42	69,701,442.12		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	37,297,083.00	37,278,440.78	9,899,566.58	37,278,440.78	0.00	0.0%
2) Classified Salaries		2000-2999	10,535,842.00	10,622,751.75	2,992,018.51	10,622,751.75	0.00	0.0%
3) Employee Benefits		3000-3999	12,695,446.00	12,754,886.79	3,317,830.76	12,754,886.79	0.00	0.0%
4) Books and Supplies		4000-4999	2,672,799.61	3,647,412.50	843,709.81	3,647,412.50	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,902,061.88	10,068,212.20	2,733,439.66	10,068,212.20	0.00	0.0%
6) Capital Outlay		6000-6999	188,800.00	237,159.89	95,773.26	237,159.89	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	319,858.00	326,820.16	21,523.39	326,820.16	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(139,279.00)	(139,237.00)	0.00	(139,237.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			73,472,591.49	74,796,456.07	19,903,861.97	74,796,456.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,760,830.49)	(5,095,013.95)	(10,337,653.55)	(5,095,013.95)		
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 (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(4,760,830.49)	(5,095,013.95)	(10,337,653.55)	(5,095,013.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						15,641,208.20	0.00	0.0%
a) As of July 1 - Unaudited		9791	12,383,260.82	15,641,208.20				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,383,260.82	15,641,208.20		15,641,208.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,383,260.82	15,641,208.20		15,641,208.20		
2) Ending Balance, June 30 (E + F1e)			7,622,430.33	10,546,194.25		10,546,194.25		
Components of Ending Fund Balance								
a) Nonspendable						90,000.00		
Revolving Cash		9711	90,000.00	90,000.00				
Stores		9712	50,588.00	52,988.00		52,988.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	978,271.60	501,261.34		501,261.34		
c) Committed						0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned						0.00		
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated						2,243,894.00		
Reserve for Economic Uncertainties		9789	2,204,178.00	2,243,894.00		2,243,894.00		
Unassigned/Unappropriated Amount		9790	4,299,392.73	7,658,050.91		7,658,050.91		

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	40,979,032.00	41,328,952.85	5,873,332.91	41,328,952.85	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	424,785.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	74,085.00	74,085.00	0.00	74,085.00	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	50,289.00	62,288.80	50,289.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	7,817,873.00	7,950,769.00	0.00	7,950,769.00	0.00	0.0%
Unsecured Roll Taxes		8042	310,377.00	262,918.00	203,337.48	262,918.00	0.00	0.0%
Prior Years' Taxes		8043	585,531.00	576,396.00	366,550.01	576,396.00	0.00	0.0%
Supplemental Taxes		8044	90,148.00	129,711.00	20,848.17	129,711.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(71,448.00)	(426,782.00)	38,114.01	(426,782.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	150,000.00	420,019.00	0.00	420,019.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(27,670.27)	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	385,141.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, Revenue Limit Sources			50,320,737.00	50,366,357.85	6,961,368.11	50,366,357.85	0.00	0.0%
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	(1,364,152.00)	(1,377,291.00)	0.00	(1,377,291.00)	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	1,364,152.00	1,377,291.00	0.00	1,377,291.00	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	93,188.00	88,885.00	0.00	88,885.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			50,413,925.00	50,455,242.85	6,961,366.11	50,455,242.85	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	1,543,024.00	1,543,024.00	(436,594.00)	1,543,024.00	0.00	0.0%
Special Education Discretionary Grants		8182	393,733.00	435,212.29	4,230.57	435,212.29	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	955,809.00	935,959.24	68,148.25	935,950.24	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	237,440.00	234,074.00	0.00	234,074.00	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	52,796.00	108,139.83	10,089.83	108,139.83	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	43,522.00	44,116.00	(6,035.79)	44,116.00	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	269,756.00	271,732.00	92,388.95	271,732.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,496,080.00	3,572,248.36	(267,774.19)	3,572,248.36	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	499,150.00	526,134.00	147,317.00	526,134.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	447,372.00	447,310.00	89,462.00	447,310.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	263,477.00	258,208.00	72,299.00	258,208.00	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	1,675,044.00	1,675,044.00	418,761.00	1,675,044.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1.00	1.00	30,273.00	1.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	1,456,198.00	1,582,042.00	112,437.52	1,582,042.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	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)
All Other State Revenue	All Other	8590	5,217,668.00	5,303,530.00	1,546,261.85	5,303,530.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,558,910.00	9,792,269.00	2,416,811.37	9,792,269.00	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	136,100.00	136,100.00	46,641.79	136,100.00	0.00	0.0%
Interest		8660	200,000.00	200,000.00	63.64	200,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	105,000.00	105,000.00	84,621.15	105,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	26,100.00	50,854.50	42,500.00	50,854.50	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	428,695.00	769,236.41	356,016.89	769,236.41	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	485,971.74	0.00	0.00	0.0%
From County Offices	6500	8792	4,346,951.00	4,620,491.00	(560,010.08)	4,620,491.00	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%
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%

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)
TOTAL, OTHER LOCAL REVENUE			5,242,848.00	5,881,681.91	455,805.13	5,881,881.91	0.00	0.0%
TOTAL, REVENUES			88,711,761.00	69,701,442.12	9,566,208.42	88,701,442.12	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	31,644,560.00	31,500,911.20	8,194,129.30	31,500,911.20	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,241,358.00	2,244,493.44	599,133.84	2,244,493.44	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,280,510.00	3,386,177.70	1,071,456.60	3,386,177.70	0.00	0.0%
Other Certificated Salaries		1900	130,835.00	146,858.44	34,846.84	146,858.44	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			37,297,063.00	37,278,440.78	9,899,566.58	37,278,440.78		
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,199,831.00	2,200,510.51	501,174.32	2,200,510.51	0.00	0.0%
Classified Support Salaries		2200	3,285,555.00	3,298,674.45	1,010,755.37	3,298,674.45	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	859,476.00	859,476.00	267,384.57	859,476.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,530,216.00	3,581,800.45	1,050,726.40	3,581,800.45	0.00	0.0%
Other Classified Salaries		2900	660,764.00	682,290.34	161,977.85	682,290.34	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,535,842.00	10,622,751.75	2,992,018.51	10,622,751.75		
EMPLOYEE BENEFITS								
STRS		3101-3102	3,062,805.00	3,082,367.11	806,909.39	3,082,367.11	0.00	0.0%
PERS		3201-3202	1,032,406.00	1,041,976.13	311,019.79	1,041,976.13	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,286,547.00	1,299,660.87	351,928.14	1,299,660.87	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,048,137.00	4,050,537.00	821,498.27	4,050,537.00	0.00	0.0%
Unemployment Insurance		3501-3502	525,014.00	529,603.19	137,355.63	529,603.19	0.00	0.0%
Workers' Compensation		3601-3602	1,602,115.00	1,616,689.49	432,979.70	1,616,689.49	0.00	0.0%
OPEB, Allocated		3701-3702	951,067.00	951,067.00	384,126.25	951,067.00	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	64,449.00	60,080.00	43,664.05	60,080.00	0.00	0.0%
Other Employee Benefits		3901-3902	122,906.00	122,906.00	28,349.54	122,906.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			12,695,446.00	12,754,886.79	3,317,830.76	12,754,886.79		
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	346,484.00	569,174.23	229,564.05	569,174.23	0.00	0.0%
Books and Other Reference Materials		4200	6,370.00	12,426.82	485.40	12,426.82	0.00	0.0%
Materials and Supplies		4300	2,170,008.92	2,697,356.91	492,680.67	2,697,356.91	0.00	0.0%
Noncapitalized Equipment		4400	149,936.69	368,454.54	120,979.69	368,454.54	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,672,799.61	3,647,412.50	843,709.81	3,647,412.50		
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,050,445.00	3,141,445.00	441,288.92	3,141,445.00	0.00	0.0%
Travel and Conferences		5200	141,651.28	185,317.65	36,370.28	185,317.65	0.00	0.0%
Dues and Memberships		5300	27,617.00	27,902.00	19,789.00	27,902.00	0.00	0.0%
Insurance		5400-5450	595,000.00	586,840.00	573,034.00	586,840.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,846,000.00	1,845,200.00	691,194.35	1,845,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	818,736.00	945,349.92	234,561.63	945,349.92	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	(15,000.00)	(15,000.00)	(6,325.14)	(15,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,949,924.60	2,846,959.63	556,529.21	2,846,959.63	0.00	0.0%
Communications		5900	487,688.00	504,198.00	184,997.41	504,198.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,902,061.88	10,068,212.20	2,733,439.66	10,068,212.20		

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	19,800.00	23,981.42	0.00	23,981.42	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	80,155.16	73,796.00	80,155.16	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	134,000.00	109,407.76	21,977.26	109,407.76	0.00	0.0%
Equipment Replacement		6500	35,000.00	23,615.55	0.00	23,615.55	0.00	0.0%
TOTAL, CAPITAL OUTLAY			188,800.00	237,159.89	95,773.26	237,159.89	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	164,000.00	164,000.00	0.00	164,000.00	0.00	0.0%
Payments to County Offices		7142	150,000.00	150,000.00	18,455.01	150,000.00	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	1,601.00	3,404.16	759.02	3,404.16	0.00	0.0%
Other Debt Service - Principal		7439	4,257.00	9,425.00	2,309.36	9,425.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			319,858.00	326,829.16	21,523.39	326,829.16	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	(139,279.00)	(139,237.00)	0.00	(139,237.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(139,279.00)	(139,237.00)	0.00	(139,237.00)	0.00	0.0%
TOTAL, EXPENDITURES			73,472,591.49	74,796,456.07	19,903,861.97	74,796,456.07	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	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	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	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	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2012-13 Projected Year Totals</u>
5640	Medi-Cal Billing Option	100,000.00
6512	Special Ed: Mental Health Services	6,078.89
7230	Transportation: Home to School	60,187.18
8150	Ongoing & Major Maintenance Account (RM.	326,283.31
9010	Other Restricted Local	8,711.96
Total, Restricted Balance		<u>501,261.34</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	33,400.00	6,552.00	33,400.00	0.00	0.0%
4) Other Local Revenue		8600-8799	175.00	175.00	(0.10)	175.00	0.00	0.0%
5) TOTAL, REVENUES			175.00	33,575.00	6,551.90	33,575.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,152.00	3,162.00	1,081.29	3,152.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,213.00	1,213.00	362.29	1,213.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,845.00	19,148.00	0.00	19,148.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,000.00	8,000.00	0.00	8,000.00	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	1,929.00	1,887.00	0.00	1,887.00	0.00	0.0%
9) TOTAL, EXPENDITURES			34,139.00	33,400.00	1,443.58	33,400.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(33,964.00)	175.00	5,108.32	175.00		
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
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(33,964.00)	175.00	5,108.32	175.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						61,935.69	0.00	0.0%
a) As of July 1 - Unaudited		9791	45,052.48	61,935.69				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,052.48	61,935.69		61,935.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,052.48	61,935.69		61,935.69		
2) Ending Balance, June 30 (E + F1e)			11,086.48	62,110.69		62,110.69		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
Revolving Cash		9711	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				
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	11,086.48	62,110.69		62,110.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9750	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB / IASA	3000-3289, 4000-4139, 4201-4215, 4610, 5610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	33,400.00	6,552.00	33,400.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	33,400.00	6,552.00	33,400.00	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	175.00	175.00	(0.10)	175.00	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%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			175.00	175.00	(0.10)	175.00	0.00	0.0%
TOTAL, REVENUES			175.00	33,575.00	6,551.90	33,575.00		

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 Pupll 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	3,152.00	3,152.00	1,081.29	3,152.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,152.00	3,152.00	1,081.29	3,152.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	360.00	360.00	119.44	360.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	241.00	241.00	80.73	241.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	420.00	420.00	97.50	420.00	0.00	0.0%
Unemployment Insurance		3501-3502	35.00	35.00	11.61	35.00	0.00	0.0%
Workers' Compensation		3601-3602	106.00	106.00	36.25	106.00	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	51.00	51.00	16.76	51.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,213.00	1,213.00	362.29	1,213.00	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	19,845.00	19,148.00	0.00	19,148.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,845.00	19,148.00	0.00	19,148.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,000.00	8,000.00	0.00	8,000.00	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	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,929.00	1,887.00	0.00	1,887.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,929.00	1,887.00	0.00	1,887.00	0.00	0.0%
TOTAL, EXPENDITURES			34,139.00	33,400.00	1,443.58	33,400.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,979,429.00	1,979,429.00	863,653.51	1,979,429.00	0.00	0.0%
5) TOTAL, REVENUES			1,979,429.00	1,979,429.00	863,653.51	1,979,429.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	106,121.00	103,121.00	36,264.32	103,121.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,160,628.00	1,164,767.18	364,958.71	1,164,767.18	0.00	0.0%
3) Employee Benefits		3000-3999	445,504.00	446,114.00	122,297.71	446,114.00	0.00	0.0%
4) Books and Supplies		4000-4999	83,060.00	412,361.50	19,035.16	412,361.50	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	70,283.00	80,183.00	17,608.79	80,183.00	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	112,350.00	112,350.00	0.00	112,350.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,882,936.00	2,318,896.68	560,184.89	2,318,896.68		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(3,507.00)	(339,467.68)	103,488.82	(339,467.68)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,507.00)	(339,467.68)	103,488.82	(339,467.68)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	231,044.07	339,467.68		339,467.68	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)			231,044.07	339,467.68		339,467.68		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,044.07	339,467.68		339,467.68		
2) Ending Balance, June 30 (E + F1e)			227,537.07	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
		9712	0.00	0.00		0.00		
		9713	0.00	0.00		0.00		
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
		9740	0.00	0.00		0.00		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
		9780	227,537.07	0.00		0.00		
e) Unassigned/Unappropriated								
		9780	0.00	0.00		0.00		
		9790	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								

Description	Resource Codes	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	8280	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(5.48)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
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	1,979,429.00	1,979,429.00	663,658.97	1,979,429.00	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			1,979,429.00	1,979,429.00	663,653.51	1,979,429.00	0.00	0.0%
TOTAL REVENUES			1,979,429.00	1,979,429.00	663,653.51	1,979,429.00		

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	3,000.00	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	103,121.00	103,121.00	36,264.32	103,121.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			106,121.00	103,121.00	36,264.32	103,121.00	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	115,226.00	118,605.00	40,670.91	118,605.00	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	102,217.00	102,977.18	35,498.94	102,977.18	0.00	0.0%
Other Classified Salaries		2900	943,185.00	943,185.00	298,788.86	943,185.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,160,628.00	1,164,767.18	384,958.71	1,164,767.18	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,758.00	8,508.00	3,067.04	8,508.00	0.00	0.0%
PERS		3201-3202	105,925.00	106,395.00	38,371.37	106,395.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	84,631.00	84,903.00	26,870.64	84,903.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	167,335.00	167,335.00	31,510.88	167,335.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,935.00	13,947.00	4,310.80	13,947.00	0.00	0.0%
Workers' Compensation		3601-3602	42,435.00	42,473.00	13,479.46	42,473.00	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	14,872.00	14,938.00	5,106.80	14,938.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,615.00	7,615.00	1,580.74	7,615.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			445,504.00	446,114.00	122,207.71	446,114.00	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	83,050.00	409,894.83	17,606.82	409,894.83	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,466.67	1,428.34	2,466.67	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			83,050.00	412,361.50	19,035.16	412,361.50	0.00	0.0%

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)
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	3,536.00	5,436.00	942.53	5,436.00	0.00	0.0%
Dues and Memberships		5300	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	500.00	0.00	500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	46,947.00	46,947.00	631.66	46,947.00	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	11,500.00	11,500.00	5,472.50	11,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,000.00	15,000.00	10,562.10	15,000.00	0.00	0.0%
Communications		5900	300.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,283.00	80,183.00	17,608.79	80,183.00	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)								
Other Transfers Out								
All Other Transfers Out to All Others		7230	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	112,350.00	112,350.00	0.00	112,350.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			112,350.00	112,350.00	0.00	112,350.00	0.00	0.0%
TOTAL, EXPENDITURES			1,982,936.00	2,318,896.00	560,164.69	2,318,896.68		

Description	Resource Codes	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		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs								
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation								
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		

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

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)
A. REVENUES								
1) Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,000,000.00	1,000,000.00	3,129.00	1,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,000.00	75,000.00	239.69	75,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	875,000.00	875,000.00	224,244.11	875,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,950,000.00	1,950,000.00	227,612.80	1,950,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1899	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2099	837,163.00	837,163.00	213,385.00	837,163.00	0.00	0.0%
3) Employee Benefits		3000-3999	259,863.00	259,863.00	61,470.43	259,863.00	0.00	0.0%
4) Books and Supplies		4000-4999	742,400.00	746,912.00	178,576.47	746,912.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	34,836.00	34,836.00	7,251.19	34,836.00	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	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,899,262.00	1,903,774.00	460,603.09	1,903,774.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50,738.00	46,226.00	(232,990.29)	46,226.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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		7630-7099	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)			50,738.00	48,226.00	(232,090.29)	46,226.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	208,913.23	134,761.22		134,761.22	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)			208,913.23	134,761.22		134,761.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			208,913.23	134,761.22		134,761.22		
2) Ending Balance, June 30 (E + F1e)			250,651.23	180,087.22		180,987.22		
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	254,672.31	174,748.92		174,748.92		
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	4,976.92	6,238.30		6,238.30		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9700	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)
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	1,000,000.00	1,000,000.00	3,129.00	1,000,000.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,000,000.00	1,000,000.00	3,129.00	1,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	75,000.00	75,000.00	239.69	75,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			75,000.00	75,000.00	239.69	75,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	863,000.00	863,000.00	217,804.16	863,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	(2.75)	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	10,000.00	10,000.00	6,442.70	10,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			875,000.00	875,000.00	224,244.11	875,000.00	0.00	0.0%
TOTAL, REVENUES			1,950,000.00	1,950,000.00	227,812.90	1,950,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated 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	672,383.00	671,583.00	160,823.86	671,583.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	88,208.00	86,208.00	28,608.60	86,208.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,322.00	77,122.00	23,516.54	77,122.00	0.00	0.0%
Other Classified Salaries		2900	2,250.00	2,250.00	366.00	2,250.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			837,163.00	837,163.00	213,305.00	837,163.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	82,666.00	82,666.00	17,725.41	82,666.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	57,001.00	57,001.00	14,484.33	57,001.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	94,142.00	94,142.00	17,352.11	94,142.00	0.00	0.0%
Unemployment Insurance		3501-3502	9,209.00	9,209.00	2,261.87	9,209.00	0.00	0.0%
Workers' Compensation		3601-3602	28,047.00	28,047.00	7,158.02	28,047.00	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	8,798.00	8,798.00	2,488.89	8,798.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			259,863.00	259,863.00	61,470.43	259,863.00	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	8,700.00	9,350.00	1,564.08	9,390.00	0.00	0.0%
Noncapitalized Equipment		4400	11,200.00	15,712.00	4,512.06	15,712.00	0.00	0.0%
Food		4700	722,500.00	721,810.00	172,510.32	721,810.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			742,400.00	746,912.00	178,576.47	740,912.00	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	3,620.00	3,620.00	900.29	3,620.00	0.00	0.0%
Dues and Memberships		5300	160.00	160.00	0.00	160.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		6500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	15,000.00	2,227.48	15,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,500.00	3,500.00	852.64	3,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,556.00	12,556.00	3,270.78	12,556.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,636.00	34,636.00	7,251.19	34,636.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,000.00	25,000.00	0.00	25,000.00	0.00	0.0%
TOTAL EXPENDITURES			1,000,262.00	1,003,774.00	480,603.09	1,003,774.00		

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

Resource	Description	2012/13 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	174,748.92
Total, Restricted Balance		174,748.92

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	360,000.00	360,000.00	0.00	360,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,000.00	6,000.00	3.01	6,000.00	0.00	0.0%
5) TOTAL REVENUES			366,000.00	366,000.00	3.01	366,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4099	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	9,114.00	0.00	9,114.00	0.00	0.0%
6) Capital Outlay		6000-6999	340,000.00	379,903.00	360,040.65	379,903.00	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			355,000.00	389,017.00	360,040.65	389,017.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,000.00	(23,017.00)	(360,037.64)	(23,017.00)		
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		6080-8090	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)			11,000.00	(23,017.00)	(380,037.64)	(23,017.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	890,493.20	918,115.17		918,115.17	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)			890,493.20	918,115.17		918,115.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			890,493.20	918,115.17		918,115.17		
2) Ending Balance, June 30 (E + F1e)			901,493.20	895,098.17		895,098.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	901,493.20	895,098.17		895,098.17		
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	360,000.00	360,000.00	0.00	360,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			360,000.00	360,000.00	0.00	360,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	6,000.00	6,000.00	3.01	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	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		8798	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000.00	6,000.00	3.01	6,000.00	0.00	0.0%
TOTAL, REVENUES			366,000.00	366,000.00	3.01	366,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,000.00	9,114.00	0.00	9,114.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,000.00	9,114.00	0.00	9,114.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	65,000.00	22,000.00	22,000.00	22,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	275,000.00	357,803.00	338,040.65	357,803.00	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			340,000.00	379,803.00	360,040.65	379,803.00	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			355,000.00	389,017.00	360,040.65	389,017.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs								
Long-Term Debt Proceeds		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases								
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

2012-13 First Interim
Building 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	350,000.00	350,000.00	344,484.69	350,000.00	0.00	0.0%
5) TOTAL, REVENUES			350,000.00	350,000.00	344,484.69	350,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	69,138.00	69,138.00	23,043.25	69,138.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,508.00	21,508.00	6,530.37	21,508.00	0.00	0.0%
4) Books and Supplies		4000-4999	213,170.00	253,170.00	6,380.81	253,170.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	475,509.00	615,840.83	143,363.55	615,840.83	0.00	0.0%
6) Capital Outlay		6000-6999	28,756,826.00	38,545,493.04	4,388,162.45	38,545,493.64	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			29,530,151.00	37,504,950.47	4,569,480.43	37,504,950.47		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(29,186,151.00)	(37,154,950.47)	(4,224,995.74)	(37,154,950.47)		
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
Building 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)			(29,166,151.00)	(37,154,950.47)	(4,224,995.74)	(37,154,950.47)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						44,138,450.38	0.00	0.0%
a) As of July 1 - Unaudited		9791	30,712,466.49	44,138,450.38				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			30,712,466.49	44,138,450.38		44,138,450.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,712,466.49	44,138,450.38		44,138,450.38		
2) Ending Balance, June 30 (E + F1e)			1,528,315.49	6,983,499.91		6,983,499.91		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
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	457,191.55	6,123,027.86		6,123,027.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,069,123.94	860,472.05		860,472.05		
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)
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%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		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								
		8680	350,000.00	350,000.00	160.50	350,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	344,324.19	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			350,000.00	350,000.00	344,484.69	350,000.00	0.00	0.0%
TOTAL, REVENUES			350,000.00	350,000.00	344,484.69	350,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	69,138.00	69,138.00	23,043.25	69,138.00	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			69,138.00	69,138.00	23,043.25	69,138.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	7,893.00	7,893.00	2,557.76	7,893.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,290.00	5,290.00	1,751.30	5,290.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	4,140.00	4,140.00	835.38	4,140.00	0.00	0.0%
Unemployment Insurance		3501-3502	761.00	761.00	251.82	761.00	0.00	0.0%
Workers' Compensation		3601-3602	2,316.00	2,316.00	776.00	2,316.00	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	1,108.00	1,108.00	359.13	1,108.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,508.00	21,508.00	6,530.37	21,508.00	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	199,200.00	219,200.00	6,025.68	219,200.00	0.00	0.0%
Noncapitalized Equipment		4400	13,970.00	33,970.00	1,555.13	33,970.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			213,170.00	253,170.00	8,380.81	253,170.00	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	77.54	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	44,413.00	44,413.00	0.00	44,413.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	38,263.00	166,727.80	109,814.43	156,727.80	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	392,833.00	414,500.03	33,471.58	414,500.03	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			475,509.00	615,640.83	143,363.55	615,640.83	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		8100	149,000.00	149,000.00	0.00	149,000.00	0.00	0.0%
Land Improvements		6170	1,403.00	375,905.83	3,977.75	375,905.83	0.00	0.0%
Buildings and Improvements of Buildings		6200	28,428,005.00	35,706,722.99	4,299,389.52	35,706,722.99	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	177,537.00	313,864.82	84,815.18	313,864.82	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			28,756,825.00	36,545,493.84	4,388,182.45	36,545,493.84	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			29,536,151.00	37,504,960.47	4,509,400.43	37,504,960.47		

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

<u>Resource</u>	<u>Description</u>	<u>2012/13 Projected Year Totals</u>
9010	Other Restricted Local	6,123,027.86
Total, Restricted Balance		<u>6,123,027.86</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) Revenue Limit Sources		6010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		6100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		6300-0599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		6600-8799	54,000.00	54,000.00	166,097.65	54,000.00	0.00	0.0%
5) TOTAL, REVENUES			54,000.00	54,000.00	166,097.65	54,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	4,025.00	4,025.00	4,025.00	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	847,460.95	847,460.95	0.00	847,460.95	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			847,460.95	851,485.95	4,025.00	851,485.95		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			(793,460.95)	(797,485.95)	162,072.65	(787,485.95)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
b) Transfers Out		7600-7620	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			500,000.00	500,000.00	0.00	500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(203,460.95)	(297,485.95)	182,072.65	(297,465.95)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,340,259.88	1,407,096.90		1,407,096.90	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)			1,340,259.88	1,407,096.90		1,407,096.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,340,259.88	1,407,096.90		1,407,096.90		
2) Ending Balance, June 30 (E + F1e)			1,046,798.91	1,109,610.95		1,109,610.95		
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	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	1,046,798.91	1,109,610.95		1,109,610.95		
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								
Nnt 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%
Interest		8660	4,000.00	4,000.00	1.48	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	50,000.00	50,000.00	186,096.17	50,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8690	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		0799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			54,000.00	54,000.00	186,097.65	54,000.00	0.00	0.0%
TOTAL, REVENUES			54,000.00	54,000.00	186,097.65	54,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	4,025.00	4,025.00	4,025.00	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	4,025.00	4,025.00	4,025.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7436	593,291.30	593,291.30	0.00	593,291.30	0.00	0.0%
Other Debt Service - Principal		7439	254,169.65	254,169.65	0.00	254,169.65	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			847,460.95	847,460.95	0.00	847,460.95	0.00	0.0%
TOTAL, EXPENDITURES			847,460.95	851,495.95	4,025.00	851,495.95		

Description	Resource Codes	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	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			500,000.00	500,000.00	0.00	500,000.00	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								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8090	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)			500,000.00	500,000.00	0.00	500,000.00		

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

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)
A. REVENUES								
1) Revenue Limit Sources		6010-6099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		6100-6209	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		6300-6599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		6600-6799	3,000.00	3,000.00	1.24	3,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,000.00	3,000.00	1.24	3,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,000.00	3,000.00	1.24	3,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		6900-6929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		6930-6979	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
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,000.00	3,000.00	1.24	3,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						381,167.54	0.00	0.0%
a) As of July 1 - Unaudited		9791	378,619.40	381,167.54				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			378,619.40	381,167.54		381,167.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			378,619.40	381,167.54		381,167.54		
2) Ending Balance, June 30 (E + F1e)			381,619.40	384,167.54		384,167.54		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
Revolving Cash		9711	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			277,843.75	277,843.75		277,843.75		
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	103,775.65	106,323.79		106,323.79		
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		0200	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1.24	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,000.00	3,000.00	1.24	3,000.00	0.00	0.0%
TOTAL, REVENUES			3,000.00	3,000.00	1.24	3,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		6913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2012/13 Projected Year Totals
7710	State School Facilities Projects	277,843.75
Total, Restricted Balance		<u>277,843.75</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	203,500.00	203,500.00	3.69	203,500.00	0.00	0.0%
5) TOTAL, REVENUES			203,500.00	203,500.00	3.69	203,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			198,500.00	198,500.00	3.69	198,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	500,000.00	500,000.00	0.00	500,000.00	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			(500,000.00)	(500,000.00)	0.00	(500,000.00)		

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)			(301,500.00)	(301,500.00)	3.69	(301,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance						480,370.47	0.00	0.0%
a) As of July 1 - Unaudited		9781	370,142.57	480,370.47				
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			370,142.57	480,370.47		480,370.47		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			370,142.57	480,370.47		480,370.47		
2) Ending Balance, June 30 (F + F1e)			68,642.57	178,870.47		178,870.47		
Components of Ending Fund Balance								
a) Nonspendable						0.00		
Revolving Cash		9711	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	68,642.57	178,870.47		178,870.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9708	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	200,000.00	200,000.00	0.00	200,000.00	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	3,500.00	3,500.00	3.69	3,500.00	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			203,500.00	203,500.00	3.69	203,500.00	0.00	0.0%
TOTAL, REVENUES			203,600.00	203,500.00	3.69	203,500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
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 - Intertund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		8400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6600	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,000.00	5,000.00	0.00	5,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			500,000.00	500,000.00	0.00	500,000.00	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)			(500,000.00)	(500,000.00)	0.00	(500,000.00)		

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

2012-13 First Interim
Capital Project Fund for Blended Component Units
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	810,000.00	810,000.00	63,059.74	810,000.00	0.00	0.0%
5) TOTAL REVENUES			810,000.00	810,000.00	63,059.74	810,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	186,471.00	186,471.00	0.00	186,471.00	0.00	0.0%
3) Employee Benefits		3000-3999	48,090.00	48,000.00	0.00	48,090.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,709.00	2,709.00	0.00	2,709.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	499,136.40	501,736.40	119,256.11	501,736.40	0.00	0.0%
6) Capital Outlay		6000-6999	66,200.00	63,000.00	0.00	63,600.00	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			802,606.40	802,606.40	119,256.11	802,806.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,393.60	7,393.60	(56,196.37)	7,393.60		
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
Capital Project Fund for Blended Component Units
Revenues, Expenditures, and Changes In Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			7,393.60	7,393.00	(56,196.37)	7,393.60		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,035,005.22	2,166,043.05		2,166,043.05	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)			2,035,005.22	2,166,043.05		2,166,043.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,035,005.22	2,166,043.05		2,166,043.05		
2) Ending Balance, June 30 (F + F1e)			2,042,398.82	2,173,436.65		2,173,436.65		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		0750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,042,398.82	2,173,436.65		2,173,436.65		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions 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	800,000.00	800,000.00	63,056.89	800,000.00	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	10,000.00	10,000.00	2.85	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			810,000.00	810,000.00	63,059.74	810,000.00	0.00	0.0%
TOTAL, REVENUES			810,000.00	810,000.00	63,059.74	810,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	186,471.00	186,471.00	0.00	186,471.00	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			186,471.00	186,471.00	0.00	186,471.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	20,368.00	20,368.00	0.00	20,368.00	0.00	0.0%
OASDI/Medicare/Alternativo		3301-3302	14,265.00	14,265.00	0.00	14,265.00	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	3,002.00	3,002.00	0.00	3,002.00	0.00	0.0%
Workers' Compensation		3601-3602	6,545.00	6,545.00	0.00	6,545.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,910.00	3,910.00	0.00	3,910.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			48,090.00	48,090.00	0.00	48,090.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,709.00	2,709.00	0.00	2,709.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			2,709.00	2,709.00	0.00	2,709.00	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	224,000.00	226,752.75	95,732.69	226,752.75	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	23,240.00	25,840.00	10,518.50	25,840.00	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	251,898.40	249,143.65	13,001.92	249,143.65	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			499,136.40	501,736.40	119,258.11	501,736.40	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	46,200.00	46,200.00	0.00	46,200.00	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	20,000.00	17,400.00	0.00	17,400.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			66,200.00	63,600.00	0.00	63,600.00	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								
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			802,606.40	802,606.40	119,256.11	802,606.40		

Description	Resource Codes	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		0919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	6,015.63	6,014.65	6,014.65	6,014.65	0.00	0%
2. Special Education	177.86	179.27	179.27	179.27	0.00	0%
HIGH SCHOOL						
3. General Education	3,245.32	3,244.35	3,244.35	3,244.35	0.00	0%
4. Special Education	95.16	97.16	97.16	97.16	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	2.67	2.67	2.67	2.67	0.00	0%
6. Special Education	61.28	61.28	61.28	61.28	0.00	0%
7. TOTAL, K-12 ADA	9,597.72	9,599.38	9,599.38	9,599.38	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)	9,597.72	9,599.38	9,599.38	9,599.38	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	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

First Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Bonita Unified
Los Angeles County

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name):									
Object	Beginning Balances (Ref. Only)								
A. BEGINNING CASH									
		7,935,874.00	17,417,784.00	19,572,313.00	19,102,242.00	16,243,297.00	14,074,264.00	14,584,588.00	6,599,445.00
B. RECEIPTS									
Revenue Limit Sources		9,312,841.00	6,905,341.00	(5,500,991.00)	(4,420,074.00)	2,594,634.00	2,694,634.00	5,204,606.00	1,707,227.00
Principal Apportionment		226,072.00	437,176.00			315,199.00	3,165,100.00	818,155.00	699,242.00
Property Taxes									
Miscellaneous Funds		279,158.00	25,725.00	39,284.00	(611,940.00)	465.00	255,451.00	285,743.00	437,206.00
Federal Revenue		1,874,945.00	603,762.00	(1,200,661.00)	1,097,550.00	559,832.00	619,552.00	1,129,812.00	429,688.00
Other State Revenue		31,628.00	122,710.00	176,500.00	283,416.00	272,161.00	127,469.00	716,895.00	695,299.00
Other Local Revenue									
Interfund Transfers In									
All Other Financing Sources		11,724,644.00	8,095,714.00	(6,485,868.00)	(3,650,948.00)	3,842,291.00	6,862,206.00	8,155,211.00	3,968,662.00
C. TOTAL RECEIPTS									
		330,397.00	3,164,166.00	3,147,238.00	3,257,766.00	3,375,743.00	3,317,226.00	3,303,695.00	3,330,758.00
Certificated Salaries		332,525.00	739,041.00	979,412.00	942,038.00	960,039.00	954,727.00	926,492.00	984,485.00
Classified Salaries		161,730.00	646,532.00	1,305,400.00	1,204,169.00	1,138,437.00	947,410.00	900,225.00	966,414.00
Employee Benefits		44,835.00	334,104.00	157,259.00	288,486.00	189,310.00	290,407.00	277,967.00	323,151.00
Books and Supplies		786,396.00	472,981.00	424,455.00	1,014,238.00	663,914.00	679,928.00	822,896.00	901,296.00
Services			47,025.00	4,274.00	40,303.00	4,172.00	13,602.00	22,253.00	3,781.00
Capital Outlay			4,193.00	3,016.00	11,246.00		1,241.00	621.00	1,242.00
Other Outgo			436.00	2,413.00	218.00	17,051.00	5,798.00	494.00	247.00
Interfund Transfers Out									
All Other Financing Uses		1,655,884.00	5,407,478.00	6,023,467.00	6,758,464.00	6,317,666.00	6,210,339.00	6,254,663.00	6,511,376.00
D. TOTAL DISBURSEMENTS									
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury		91,292.00							
Accounts Receivable		20,859,568.00	799,376.00	11,451,412.00	8,218,234.00	(34,854.00)	(9,852.00)		
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets		(19,212.00)	(32,244.00)	40,299.00			10,000.00	10,000.00	10,000.00
SUBTOTAL ASSETS		21,005,419.00	767,632.00	11,491,711.00	8,218,234.00	(34,854.00)	148.00	10,000.00	10,000.00
Liabilities									
Accounts Payable		3,502,172.00	1,301,339.00	(554,357.00)	667,767.00	(341,196.00)	135,691.00	135,691.00	277,272.00
Due To Other Funds									
Current Loans		9,754,000.00		6,804.00			6,000.00	9,754,000.00	
Deferred Revenues		43,913.00		(547,553.00)	667,767.00	(341,196.00)	141,691.00	9,895,691.00	6,800.00
SUBTOTAL LIABILITIES		13,300,085.00	1,301,339.00	(547,553.00)	667,767.00	(341,196.00)	141,691.00	9,895,691.00	284,072.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS		7,705,334.00	(533,707.00)	12,039,264.00	7,550,467.00	306,342.00	(141,543.00)	(8,885,691.00)	(274,072.00)
E. NET INCREASE/DECREASE (B - C + D)									
		9,481,910.00	2,154,529.00	(470,071.00)	(2,859,945.00)	(2,169,033.00)	510,324.00	(7,985,143.00)	(2,816,795.00)
F. ENDING CASH (A + E)									
		17,417,784.00	19,572,313.00	19,102,242.00	16,243,297.00	14,074,264.00	14,584,588.00	6,599,445.00	3,782,659.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

First Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Bonita Unified
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH								
	3,782,659.00	(1,652,994.00)	(3,536,933.00)	(9,555,135.00)				
B. RECEIPTS								
8010-8019 Revenue Limit Sources				10,699,003.00	12,062,567.00		41,417,837.00	41,417,838.00
8020-8079 Principal Apportionment	(341,775.00)	953,613.00	(424,785.00)				9,037,405.00	9,037,405.00
8080-8079 Property Taxes	39,359.00	2,301,219.00	381,962.00	654,021.00			0.00	
8100-6299 Miscellaneous Funds	1,150,143.00	44,424.00	154,702.00	351,774.00	1,150,114.00		3,572,248.00	3,572,248.00
8300-8599 Federal Revenue	233,148.00	1,156,512.00	440,812.00	471,962.00	2,375,255.00		9,792,269.00	9,792,269.00
8600-8799 Other State Revenue	326,590.00	119,569.00	331,320.00	328,159.00	2,349,976.00		5,881,682.00	5,881,682.00
8910-8929 Other Local Revenue							0.00	
8930-8979 Interfund Transfers In							0.00	
All Other Financing Sources	1,417,451.00	4,475,337.00	883,911.00	12,474,919.00	17,937,912.00	0.00	69,701,442.00	69,701,442.00
TOTAL RECEIPTS								
1000-1999 All Other Financing Sources	3,328,051.00	3,330,756.00	3,333,464.00	3,539,139.00	203,728.00		36,962,129.00	36,962,129.00
2000-2999 Certificated Salaries	958,540.00	943,279.00	988,301.00	927,292.00	87,580.00		10,622,752.00	10,622,752.00
3000-3999 Classified Salaries	1,289,976.00	956,033.00	947,410.00	908,723.00	1,362,428.00		12,754,887.00	12,754,887.00
4000-4999 Employee Benefits	316,094.00	243,550.00	445,093.00	475,580.00	282,557.00		3,647,413.00	3,647,413.00
5000-5999 Books and Supplies	726,815.00	666,092.00	975,088.00	1,133,741.00	1,126,692.00		10,384,524.00	10,384,524.00
6000-6599 Services	30,273.00	15,441.00	10,215.00	17,391.00	28,430.00		237,160.00	237,160.00
7000-7499 Capital Outlay	1,389.00	3,012.00	1,803.00	3,455.00	282,782.00		314,000.00	314,000.00
7600-7629 Other Outgo	2,310.00	431.00	296.00	185.00	(17,051.00)		(139,237.00)	(139,237.00)
7630-7699 Interfund Transfers Out	6,653,448.00	6,758,596.00	6,701,670.00	6,905,506.00	3,237,898.00	0.00	74,796,456.00	74,796,456.00
All Other Financing Uses							12,828.00	12,828.00
TOTAL DISBURSEMENTS								
D. BALANCE SHEET TRANSACTIONS								
Assets								
9111-9199 Cash Not in Treasury				(52,415.00)			20,859,568.00	20,859,568.00
9200-9299 Accounts Receivable							0.00	0.00
9310 Due From Other Funds							0.00	0.00
9320 Stores							0.00	0.00
9330 Prepaid Expenditures							54,559.00	54,559.00
9340 Other Current Assets	10,000.00	9,287.00	8,214.00	8,215.00			20,914,127.00	20,914,127.00
SUBTOTAL ASSETS	10,000.00	9,287.00	8,214.00	(44,200.00)	0.00	0.00	20,914,127.00	20,914,127.00
Liabilities								
9500-9599 Accounts Payable	203,657.00	203,657.00	203,657.00	214,189.00			3,502,172.00	3,502,172.00
9610 Due To Other Funds							0.00	0.00
9640 Current Loans	5,999.00	6,310.00	6,000.00				9,754,000.00	9,754,000.00
9650 Deferred Revenues	209,656.00	209,967.00	209,657.00	214,189.00	0.00	0.00	13,300,085.00	13,300,085.00
SUBTOTAL LIABILITIES	209,656.00	209,967.00	209,657.00	214,189.00	0.00	0.00	13,300,085.00	13,300,085.00
Nonoperating								
9910 Suspense Clearing							0.00	0.00
TOTAL BALANCE SHEET TRANSACTIONS	(189,656.00)	(200,690.00)	(201,443.00)	(258,389.00)	0.00	0.00	7,614,042.00	7,614,042.00
E. NET INCREASE/DECREASE								
(B - C + D)	(5,435,653.00)	(1,883,939.00)	(6,019,202.00)	5,311,024.00	14,700,013.00	0.00	2,519,028.00	(5,095,014.00)
F. ENDING CASH (A + E)								
	(1,652,994.00)	(3,536,933.00)	(9,556,135.00)	(4,245,111.00)			10,454,902.00	10,454,902.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

		July	August	September	October	November	December	January	February
Object	Beginning Balances (Ref. Only)								
ACTUALS THROUGH THE MONTH OF									
(Enter Month Name)									
A. BEGINNING CASH									
8010-8019 Revenue Limit Sources		(4,245,111.00)	626,416.00	337,085.00	6,119,352.00	2,185,714.00	446,182.00	3,805,092.00	5,935,675.00
8020-8079 Principal Apportionment			619,905.00	6,570,715.00	1,491,120.00	2,749,396.00	5,426,646.00	5,329,892.00	1,711,148.00
8080-8099 Property Taxes		228,072.00	437,176.00			315,189.00	3,165,100.00	818,155.00	695,242.00
8100-8299 Miscellaneous Funds									
8300-8599 Federal Revenue		12,343.00	654,608.00	247,678.00	8,275.00	198,162.00	147,511.00	168,512.00	272,573.00
8600-8799 Other State Revenue		1,053,317.00	(1,228,093.00)	1,039,743.00	821,247.00	717,563.00	621,510.00	1,236,793.00	393,721.00
8910-8929 Other Local Revenue		47,554.00	69,095.00	376,629.00	336,016.00	487,156.00	82,441.00	681,507.00	658,202.00
8930-8979 Interfund Transfers In									
8930-8979 All Other Financing Sources									
TOTAL RECEIPTS		1,339,286.00	552,691.00	8,234,765.00	2,696,658.00	4,477,476.00	9,423,208.00	8,234,659.00	3,734,886.00
C. DISBURSEMENTS									
1000-1999 Certificated Salaries		335,983.00	3,217,668.00	3,200,454.00	3,312,851.00	3,432,822.00	3,373,317.00	3,359,558.00	3,387,977.00
2000-2999 Classified Salaries		330,595.00	733,756.00	973,725.00	936,568.00	954,484.00	949,181.00	921,111.00	978,768.00
3000-3999 Employee Benefits		188,363.00	665,050.00	1,342,790.00	1,238,659.00	1,171,045.00	974,547.00	926,010.00	964,054.00
4000-4999 Books and Supplies		30,960.00	230,708.00	108,592.00	191,208.00	116,223.00	200,535.00	191,958.00	223,145.00
5000-5999 Services		732,286.00	440,437.00	395,249.00	944,452.00	608,921.00	633,144.00	766,275.00	839,283.00
6000-6599 Capital Outlay		25,777.00		2,343.00	22,092.00	2,287.00	7,456.00	12,198.00	2,073.00
7000-7499 Other Outgo			4,366.00	3,140.00	11,712.00		1,293.00	646.00	1,293.00
7600-7629 Interfund Transfers Out									
7630-7699 All Other Financing Uses									
TOTAL DISBURSEMENTS		1,596,187.00	5,317,752.00	6,026,293.00	6,685,542.00	6,285,762.00	6,139,473.00	6,177,796.00	6,425,753.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
9111-9199 Cash Not In Treasury	91,292.00								
9200-9299 Accounts Receivable	17,937,912.00		7,710,057.00	3,571,170.00	74,108.00	74,108.00	74,108.00	74,108.00	358,972.00
9310 Due From Other Funds									
9320 Stores	54,559.00								
9330 Prepaid Expenditures									
9340 Other Current Assets									
SUBTOTAL ASSETS	18,083,763.00	5,134,266.00	7,710,057.00	3,571,170.00	74,108.00	74,108.00	74,108.00	74,108.00	358,972.00
Liabilities									
9500-9599 Accounts Payable	3,237,899.00	5,838.00	3,234,317.00	(2,625.00)	(1,138.00)	5,354.00	(1,067.00)	425.00	(544.00)
9610 Due To Other Funds									
9640 Current Loans									
9650 Deferred Revenues									
SUBTOTAL LIABILITIES	3,237,899.00	5,838.00	3,234,317.00	(2,625.00)	(1,138.00)	5,354.00	(1,067.00)	425.00	(544.00)
Nonoperating									
9910 Suspense Clearing									
TOTAL BALANCE SHEET TRANSACTIONS	14,845,864.00	5,128,428.00	4,475,740.00	3,573,795.00	75,246.00	68,754.00	75,179.00	73,680.00	359,516.00
E. NET INCREASE/DECREASE									
(B - C + D)	4,871,527.00	(289,331.00)	5,782,267.00	(3,533,635.00)	(1,739,532.00)	(1,739,532.00)	3,368,910.00	2,130,583.00	(2,331,331.00)
F. ENDING CASH (A + E)	626,416.00	337,085.00	6,119,352.00	2,185,714.00	446,182.00	3,805,092.00	5,935,675.00	3,805,092.00	3,804,344.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

First Interim
2012-13 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Bonita Unified
Los Angeles County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF								
(Enter Month Name):								
A. BEGINNING CASH								
	3,604,344.00	1,149,099.00	(258,820.00)	(5,467,906.00)				
B. RECEIPTS								
Revenue Limit Sources								
Principal Apportionment	2,667,251.00	855,574.00		2,667,251.00	11,322,455.00		41,421,153.00	41,421,153.00
Property Taxes	39,359.00	2,301,219.00	381,862.00	654,021.00			9,037,405.00	9,037,405.00
Miscellaneous Funds							0.00	
Federal Revenue	770,438.00	2,415.00	78,069.00	197,142.00	500,000.00		3,257,715.00	3,257,715.00
Other State Revenue	157,046.00	1,288,013.00	407,376.00	937,114.00	2,366,917.00		9,792,267.00	9,792,268.00
Other Local Revenue	271,463.00	54,367.00	276,460.00	1,024,573.00	1,678,936.00		6,024,399.00	6,024,399.00
Interfund Transfers In							0.00	
Interfund Transfers Out							0.00	
All Other Financing Sources							0.00	
TOTAL RECEIPTS	3,905,557.00	4,481,588.00	1,143,757.00	5,480,101.00	15,868,308.00	0.00	69,532,940.00	69,532,940.00
C. DISBURSEMENTS								
Certificated Salaries	3,394,325.00	3,387,076.00	3,389,830.00	3,599,981.00	27,172.00		37,407,114.00	
Classified Salaries	952,974.00	937,802.00	982,561.00	822,488.00	87,072.00		10,561,065.00	
Employee Benefits	1,326,924.00	993,416.00	974,547.00	934,751.00	1,422,023.00		13,120,219.00	
Books and Supplies	218,272.00	165,179.00	307,350.00	328,401.00	195,114.00		2,518,645.00	
Services	876,806.00	620,251.00	907,995.00	1,055,732.00	1,049,153.00		9,670,000.00	
Capital Outlay	16,594.00	8,464.00	5,599.00	9,533.00	15,584.00		130,000.00	
Other Outgo	1,447.00	3,137.00	1,877.00	3,599.00	294,490.00		327,000.00	
Interfund Transfers Out					(180,440.00)		(180,440.00)	
All Other Financing Uses							0.00	
TOTAL DISBURSEMENTS	6,577,342.00	6,108,335.00	6,569,759.00	6,753,485.00	2,910,174.00	0.00	73,553,803.00	0.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury							0.00	
Accounts Receivable	216,540.00	216,540.00	216,540.00	217,395.00			17,937,912.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	216,540.00	216,540.00	216,540.00	217,395.00	0.00	0.00	17,937,912.00	
Liabilities								
Accounts Payable		(2,288.00)	(376.00)				3,237,899.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
SUBTOTAL LIABILITIES	0.00	(2,288.00)	(376.00)	0.00	0.00	0.00	3,237,899.00	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	216,540.00	218,828.00	216,916.00	217,395.00	0.00	0.00	14,700,013.00	
E. NET INCREASE/DECREASE (B - C + D)								
	(2,455,245.00)	(1,407,919.00)	(5,209,086.00)	(1,055,989.00)	12,958,134.00	0.00	10,679,350.00	86,532,940.00
F. ENDING CASH (A + E)								
	1,149,099.00	(258,820.00)	(5,467,906.00)	(5,523,895.00)			8,434,239.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. B-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 A1)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	49,077,951.85				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		6,731.97	2.01%	6,867.42	2.31%	7,025.96
b. AB 851 Add-on (Meals, BTS, Special Adj.) (Form RLI, line 5b, ID 0719)		0.00	0.00%	0.00	0.00%	0.00
c. Revenue Limit ADA (Form RLI, line 5c, ID 0033)		9,599.38	0.00%	9,599.38	0.00%	9,599.38
d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724)		64,622,738.18	2.01%	65,922,974.20	2.31%	67,444,859.90
e. Other Revenue Limit (Form RLI, lines 6 thru 14)		0.00	0.00%	0.00	0.00%	0.00
f. Total Revenue Limit Subject to Deficit (Sum lines A1d plus A1e, ID 0082)		64,622,738.18	2.01%	65,922,974.20	2.31%	67,444,859.90
g. Deficit Factor (Form RLI, line 16)		0.77728	-1.95%	0.76210	0.00%	0.76210
h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284)		50,229,961.93	0.02%	50,239,898.64	2.31%	51,399,777.73
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)			0.00%		0.00%	
j. Revenue Limit Transfers (Objects 8091 and 8097)		(1,377,291.00)	0.02%	(1,377,574.00)	2.31%	(1,409,382.00)
k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41)		225,281.00	-2.94%	218,659.00	-3.37%	211,286.00
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		49,077,951.93	0.01%	49,080,981.64	2.28%	50,201,631.73
2. Federal Revenues	8100-8299	150,000.00	0.00%	150,000.00	0.00%	150,000.00
3. Other State Revenues	8300-8599	7,648,788.00	0.00%	7,648,787.00	1.26%	7,744,971.00
4. Other Local Revenues	8600-8799	1,041,025.36	-33.43%	693,058.00	0.00%	693,058.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(7,057,322.00)	-4.96%	(6,707,332.00)	0.00%	(6,707,332.00)
6. Total (Sum lines A1l thru A5)		50,860,443.29	0.01%	50,865,496.64	2.39%	52,082,328.73
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				31,091,756.25		31,266,078.01
b. Step & Column Adjustment				426,189.00		426,189.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(251,867.24)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	31,091,756.25	0.56%	31,266,078.01	1.36%	31,692,267.01
2. Classified Salaries						
a. Base Salaries				7,097,216.58		7,144,538.58
b. Step & Column Adjustment				47,322.00		48,068.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,097,216.58	0.67%	7,144,538.58	0.67%	7,192,606.58
3. Employee Benefits	3000-3999	10,197,602.64	2.17%	10,419,143.00	0.69%	10,490,683.00
4. Books and Supplies	4000-4999	2,007,689.65	-27.73%	1,450,000.00	1.00%	1,464,500.00
5. Services and Other Operating Expenditures	5000-5999	5,548,699.98	-7.19%	5,150,000.00	1.00%	5,201,500.00
6. Capital Outlay	6000-6999	223,136.58	-55.18%	100,000.00	0.00%	100,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	12,829.16	1.33%	13,000.00	0.00%	13,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(815,830.68)	1.12%	(825,000.00)	1.21%	(835,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	450,000.00
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)		55,363,100.16	-1.17%	54,717,759.59	1.92%	55,769,556.59
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,502,656.87)		(3,852,262.95)		(3,687,227.86)
D. FUND BALANCE:						
1. Net Beginning Fund Balance (Form 011, line F1e)		14,547,589.86		10,044,932.99		6,192,670.04
2. Ending Fund Balance (Sum lines C and D1)		10,044,932.99		6,192,670.04		2,505,442.18
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	142,988.00		142,988.00		142,988.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				75,600.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,243,894.00		2,212,008.00		2,236,689.00
2. Unassigned/Unappropriated	9790	7,658,050.91		3,837,674.04		50,165.18
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,044,932.91		6,192,670.04		2,505,442.18

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	2,243,894.00		2,212,008.00		2,236,689.00
c. Unassigned/Unappropriated	9790	7,658,050.91		3,837,674.04		50,165.18
(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)		9,901,944.91		6,049,682.04		2,286,854.18
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.						
B1D reflects an estimated decrease in certificated substitutes and hourly assignments.						

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	1,377,291.00	0.02%	1,377,574.00	2.31%	1,409,382.00
2. Federal Revenues	8100-8299	3,422,248.36	-9.19%	3,107,715.00	0.00%	3,107,715.00
3. Other State Revenues	8300-8599	2,143,481.00	0.00%	2,143,481.00	1.97%	2,185,693.00
4. Other Local Revenues	8600-8799	4,840,656.55	10.14%	5,331,341.00	-0.86%	5,285,491.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	7,057,322.00	4.96%	6,707,332.00	0.00%	6,707,332.00
6. Total (Sum lines A1 thru A5)		18,840,998.91	-0.92%	18,667,443.00	0.15%	18,695,613.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				6,186,684.53		6,321,035.53
b. Step & Column Adjustment				95,306.00		95,306.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				39,045.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,186,684.53	2.17%	6,321,035.53	1.51%	6,416,341.53
2. Classified Salaries						
a. Base Salaries				3,525,535.17		3,416,526.17
b. Step & Column Adjustment				24,056.00		24,056.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(133,065.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,525,535.17	-3.09%	3,416,526.17	0.70%	3,440,582.17
3. Employee Benefits	1000-3999	2,557,284.15	5.62%	2,701,076.00	0.70%	2,719,868.00
4. Books and Supplies	4000-4999	1,639,722.85	-34.83%	1,068,645.00	1.00%	1,079,331.00
5. Services and Other Operating Expenditures	5000-5999	4,519,512.22	0.01%	4,520,000.00	-8.14%	4,152,278.00
6. Capital Outlay	6000-6999	14,023.31	113.93%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	314,000.00	0.00%	314,000.00	0.00%	314,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	676,593.68	-4.73%	644,560.00	-1.50%	634,334.00
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)		19,433,355.91	-2.15%	19,015,842.70	-1.20%	18,786,734.70
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(592,357.00)		(348,399.70)		(91,121.70)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		1,093,618.34		501,261.34		152,861.64
2. Ending Fund Balance (Sum lines C and D1)		501,261.34		152,861.64		61,739.94
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	501,261.34		152,861.64		61,739.94
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	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		501,261.34		152,861.64		61,739.94

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 year. 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.						
B2d reflects a decrease in hourly, substitute, and overtime salaries that will be built into the 2013-14 adopted budget. These appropriations will be added back as available from 2012-13 carryover appropriations to 2013-14.						

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	50,455,242.85	0.01%	50,458,557.64	2.28%	51,611,013.73
2. Federal Revenues	8100-8299	3,572,248.36	-8.80%	3,257,715.00	0.00%	3,257,715.00
3. Other State Revenues	8300-8599	9,792,269.00	0.00%	9,792,268.00	1.41%	9,930,664.00
4. Other Local Revenues	8600-8799	5,881,681.91	2.43%	6,024,399.00	-0.76%	5,978,549.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5)		69,701,442.20	-0.24%	69,532,939.64	1.79%	70,777,941.73
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				37,278,440.78		37,587,113.54
a. Base Salaries				521,495.00		521,495.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(212,822.24)		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	37,278,440.78	0.83%	37,587,113.54	1.39%	38,108,608.54
2. Classified Salaries				10,622,751.75		10,561,064.75
a. Base Salaries				71,378.00		72,124.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(133,065.00)		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,622,751.75	-0.58%	10,561,064.75	0.68%	10,633,188.75
3. Employee Benefits	3000-3999	12,754,886.79	2.86%	13,120,219.00	0.69%	13,210,551.00
4. Books and Supplies	4000-4999	3,647,412.50	-30.95%	2,518,645.00	1.00%	2,543,831.00
5. Services and Other Operating Expenditures	5000-5999	10,068,212.20	-3.96%	9,670,000.00	-3.27%	9,353,778.00
6. Capital Outlay	6000-6999	237,159.89	-45.18%	130,000.00	0.00%	130,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	326,829.16	0.05%	327,000.00	0.00%	327,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(139,237.00)	29.59%	(180,440.00)	11.21%	(200,666.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	450,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments						
11. Total (Sum lines B1 thru B10)		74,796,456.07	-1.42%	73,733,602.29	1.12%	74,556,291.29
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,095,013.87)		(4,200,662.65)		(3,778,349.56)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		15,641,208.20		10,546,194.33		6,345,531.68
2. Ending Fund Balance (Sum lines C and D1)		10,546,194.33		6,345,531.68		2,567,182.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	142,988.00		142,988.00		142,988.00
b. Restricted	9740	501,261.34		152,861.64		61,739.94
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	0.00		0.00		75,600.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,243,894.00		2,212,008.00		2,236,689.00
2. Unassigned/Unappropriated	9790	7,658,050.91		3,827,674.04		50,165.18
f. Total Components of Ending Fund Balance		10,546,194.25		6,345,531.68		2,567,182.12
(Line D3eF 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 (Unrestricted except as noted)						
1. General Fund						0.00
a. Stabilization Arrangements	9750	0.00		0.00		2,236,689.00
b. Reserve for Economic Uncertainties	9789	2,243,894.00		2,212,008.00		50,165.18
c. Unassigned/Unappropriated	9790	7,658,050.91		3,837,674.04		
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						0.00
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)		9,901,944.91		6,049,682.04		2,286,854.18
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.24%		8.20%		3.07%
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 F3f (Column A: Form A1, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
9,535.43						
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)						
74,796,456.07						
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)						
0.00						
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)						
74,796,456.07						
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)						
3%						
e. Reserve Standard - By Percent (Line F3c times F3d)						
2,243,893.68						
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)						
0.00						
g. Reserve Standard (Greater of Line F3e or F3f)						
2,243,893.68						
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)						
YES						

Section I - Expenditures	Funds 01, 09, and 62			2012-13 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	74,796,456.07
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	4,217,188.65
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	108,247.30
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	237,159.89
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	12,829.16
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
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	39,867.00
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)				398,103.35
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)				70,181,164.07
F. Charter school expenditure adjustments (From Section V)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				70,181,164.07

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)*		9,535.43
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)		9,535.43
D. Charter school ADA adjustments (From Section V)		0.00
E. Adjusted total ADA (Lines C plus D)		9,535.43
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,360.04
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.)	67,809,787.08	7,119.29
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)	67,809,787.08	7,119.29
B. Required effort (Line A.2 times 90%)	61,028,808.37	6,407.36
C. Current year expenditures (Line I.G and Line II.F)	70,181,164.07	7,360.04
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.A2] 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)	70,181,164.07	
E. Total expenditures per ADA, with adjustments, Col 2 (Col 1 Line IV.D divided by Line II.E)		7,360.04
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	6,497.11	6,497.11	6,497.11
2. Inflation Increase	0041	212.00	212.00	212.00
3. All Other Adjustments	0042, 0525	22.86	22.86	22.86
4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3)	0024	6,731.97	6,731.97	6,731.97
REVENUE LIMIT SUBJECT TO DEFICIT				
5. Total Base Revenue Limit	0024	6,731.97	6,731.97	6,731.97
a. Base Revenue Limit per ADA (from Line 4)	0719	0.00	0.00	0.00
b. AB 851 Add-on (Meals, BTS, Special Adjustments)	0033	9,597.72	9,599.38	9,599.38
c. Revenue Limit ADA	0034, 0724	64,611,563.11	64,622,738.18	64,622,738.18
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0489	0.00	0.00	0.00
6. Allowance for Necessary Small School	0272	0.00	0.00	0.00
7. Gain or Loss from Interdistrict Attendance Agreements	0090			
8. Meals for Needy Pupils	0274	0.00	0.00	0.00
9. Special Revenue Limit Adjustments	0275			
10. One-time Equalization Adjustments	0276, 0659	0.00	0.00	0.00
11. Miscellaneous Revenue Limit Adjustments	0217	0.00	0.00	0.00
12. Less: All Charter District Revenue Limit Adjustment	0552			
13. Beginning Teacher Salary Incentive Funding	0173	0.00	0.00	0.00
14. Less: Class Size Penalties Adjustment				
15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14)	0082	64,611,563.11	64,622,738.18	64,622,738.18
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.77728	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	50,221,275.77	50,229,961.93	50,229,961.93
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	512,985.00	544,528.00	544,528.00
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	93,188.00	88,885.00	88,885.00
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)	---	419,797.00	455,643.00	455,643.00
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	50,641,072.77	50,685,604.93	50,685,604.93

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	8,806,564.00	8,617,386.00	8,617,386.00
26. Miscellaneous Funds	0588	385,141.00	0.00	0.00
27. Community Redevelopment Funds	0589, 0721	150,000.00	420,019.00	420,019.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	9,341,705.00	9,037,405.00	9,037,405.00
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	41,299,367.77	41,648,199.93	41,648,199.93
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	320,336.00	319,247.00	319,247.00
33. Core Academic Program	9001			
34. California High School Exit Exam	9002			
35. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017			
36. Apprenticeship Funding	0570			
37. Community Day School Additional Funding	3103, 9007			
38. Basic Aid "Choice"/Court Ordered Voluntary Pupil Transfer	0634, 0629	0.00	0.00	0.00
39. Basic Aid Supplement Charter School Adjustment	9018	0.00	0.00	0.00
40. All Other Adjustments	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(320,336.00)	(319,247.00)	(319,247.00)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	40,979,031.77	41,328,952.93	41,328,952.93
OTHER NON-REVENUE LIMIT ITEMS				
43. Core Academic Program	9001	151,874.00	151,874.00	151,874.00
44. California High School Exit Exam	9002	370,330.00	370,330.00	370,330.00
45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention)	9016, 9017	48,991.00	48,991.00	48,991.00
46. Apprenticeship Funding	0570	0.00	0.00	0.00
47. Community Day School Additional Funding	3103, 9007	0.00	0.00	0.00

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	(15,000.00)	0.00	(139,237.00)				
Other Sources/Uses Detail					0.00	0.00		
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	0.00	0.00	1,887.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	11,500.00	0.00	112,350.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	1,500.00	0.00	25,000.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
221 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					500,000.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
421 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	500,000.00		
Fund Reconciliation								
461 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail								
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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7620	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 6750	Transfers Out 6750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND	0.00	0.00	0.00	0.00				
Expenditure Detail					0.00	0.00		
Other Sources/Uses Detail								
Fund Reconciliation								
631 OTHER ENTERPRISE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
671 SELF-INSURANCE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
711 RETIREE BENEFIT FUND					0.00			
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND	0.00	0.00			0.00			
Expenditure Detail								
Other Sources/Uses Detail								
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	15,000.00	(15,000.00)	139,237.00	(139,237.00)	500,000.00	500,000.00		

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 Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	9,597.72	9,599.38	0.0%	Met
1st Subsequent Year (2013-14)	9,597.72	9,599.38	0.0%	Met
2nd Subsequent Year (2014-15)	9,597.72	9,599.38	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

STANDARD: Projected enrollment for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since 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)	9,802	9,870	0.7%	Met
1st Subsequent Year (2013-14)	9,802	9,870	0.7%	Met
2nd Subsequent Year (2014-15)	9,802	9,870	0.7%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year, otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. 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)	9,593	9,927	96.6%
Second Prior Year (2010-11)	9,547	9,898	96.5%
First Prior Year (2011-12)	9,535	9,802	97.3%
Historical Average Ratio:			96.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.3%

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)	9,535	9,870	96.6%	Met
1st Subsequent Year (2013-14)	9,535	9,870	96.6%	Met
2nd Subsequent Year (2014-15)	9,535	9,870	96.6%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

District's Revenue Limit Standard Percentage Range:

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

DATA ENTRY: Budget Adoption data that exists 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)	50,320,737.00	50,366,357.85	0.1%	Met
1st Subsequent Year (2013-14)	52,049,652.00	50,366,982.00	-3.2%	Not Met
2nd Subsequent Year (2014-15)	53,440,462.00	51,521,418.00	-3.6%	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)

During budget adoption, a 2.5% COLA (\$169 per ADA) and a 2.7% COLA (\$187 per ADA) were assumed for 13-14 & 14-15 respectively. At 1st Interim, a 2% COLA (\$135 per ADA) and a 2.3% COLA (\$158 per ADA) were assumed for 13-14 and 14-15 respectively. Additionally, at budget adoption a 22.272% deficit was assumed for 12-13 thru 14-15, resulting in funded base revenue limit per ADA of \$5,364.43 in 13-14 and \$5,510.27 in 14-15. At 1st Interim, the deficit factor for 13-14 and 14-15 was assumed to increase to 23.79%, resulting in funded base revenue limit per ADA of \$5,233.66, and and \$5,354.48 in 13-14 & 14-15 respectively.

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)	43,751,207.76	49,540,585.22	88.3%
Second Prior Year (2010-11)	46,337,926.23	52,018,653.23	89.1%
First Prior Year (2011-12)	45,555,255.43	51,407,168.81	88.6%
	Historical Average Ratio:		88.7%

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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 01, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 01, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	48,386,575.47	55,363,100.16	87.4%	Met
1st Subsequent Year (2013-14)	48,829,759.59	54,717,759.59	89.2%	Met
2nd Subsequent Year (2014-15)	49,375,556.59	55,319,556.59	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)	3,498,080.00	3,572,248.36	2.2%	No
1st Subsequent Year (2013-14)	3,470,107.00	3,257,715.00	-6.1%	Yes
2nd Subsequent Year (2014-15)	3,470,107.00	3,257,715.00	-6.1%	Yes

Explanation:
(required if Yes)

Changes in Federal entitlements for 12-13 have been carried forward to 13-14 and 14-15. The major changes were in Title I, which decreased from \$955,809 at budget to \$827,848 and Special Ed, Mental Health (resource 3327), which decreased from \$300,445 to \$211,230.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2012-13)	9,558,910.00	9,792,269.00	2.4%	No
1st Subsequent Year (2013-14)	9,875,843.00	9,792,268.00	1.2%	No
2nd Subsequent Year (2014-15)	9,804,865.00	9,930,664.00	1.3%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2012-13)	5,242,846.00	5,881,681.91	12.2%	Yes
1st Subsequent Year (2013-14)	5,851,420.00	6,024,399.00	3.0%	No
2nd Subsequent Year (2014-15)	5,805,570.00	5,978,549.00	3.0%	No

Explanation:
(required if Yes)

There is an increase of about \$331,000 in the Unrestricted General Fund due to receipt of donations and reimbursements from school sites for salaries and purchases made thru the District Office. These revenues and expenditures are budgeted upon receipt of the funds. There was also an increase of about \$272,000 in Special Education Transfers of Apportionment due to revised projections of each district's share within the East San Gabriel Valley SELPA.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2012-13)	2,672,799.81	3,647,412.50	36.5%	Yes
1st Subsequent Year (2013-14)	2,699,428.00	2,518,645.00	-6.7%	Yes
2nd Subsequent Year (2014-15)	2,715,744.00	2,543,831.00	-6.3%	Yes

Explanation:
(required if Yes)

The increase for 12-13 reflects budgeting of carryover funds from 11-12. The decreases for 2013-14 and 2014-15 reflect necessary expenditure reductions for those years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2012-13)	9,902,061.88	10,068,212.20	1.7%	No
1st Subsequent Year (2013-14)	10,151,054.00	9,670,000.00	-4.7%	No
2nd Subsequent Year (2014-15)	10,053,064.00	9,353,778.00	-7.0%	Yes

Explanation:
(required if Yes)

The decrease for 2013-14 reflects necessary reductions to maintain fiscal solvency.

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)	18,297,836.00	19,246,199.27	5.2%	Not Met
1st Subsequent Year (2013-14)	18,997,170.00	19,074,382.00	0.4%	Met
2nd Subsequent Year (2014-15)	19,080,542.00	19,166,928.00	0.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	12,574,861.49	13,715,824.70	9.1%	Not Met
1st Subsequent Year (2013-14)	12,850,482.00	12,188,645.00	-5.2%	Not Met
2nd Subsequent Year (2014-15)	12,768,808.00	11,897,609.00	-6.8%	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)

Changes in Federal entitlements for 12-13 have been carried forward to 13-14 and 14-15. The major changes were in Title I, which decreased from \$955,809 at budget to \$827,848 and Special Ed, Mental Health (resource 3327), which decreased from \$300,445 to \$211,230.

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

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

There is an increase of about \$331,000 in the Unrestricted General Fund due to receipt of donations and reimbursements from school sites for salaries and purchases made thru the District Office. These revenues and expenditures are budgeted upon receipt of the funds. There was also an increase of about \$272,000 in Special Education Transfers of Apportionment due to revised projections of each district's share within the East San Gabriel Valley SELPA.

- 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 increase for 12-13 reflects budgeting of carryover funds from 11-12. The decreases for 2013-14 and 2014-15 reflect necessary expenditure reductions for those years.

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

The decrease for 2013-14 reflects necessary reductions to maintain fiscal solvency.

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	734,725.91	1,743,573.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,743,573.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
District's Available Reserve Percentages (Criterion 10C, Line 9)	13.2%	8.2%	3.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.4%	2.7%	1.0%

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	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Projected Year Totals 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)	Status
Current Year (2012-13)	(4,502,856.95)	55,363,100.16	8.1%	Not Met
1st Subsequent Year (2013-14)	(3,852,262.95)	54,717,759.59	7.0%	Not Met
2nd Subsequent Year (2014-15)	(3,687,227.86)	55,769,556.59	6.6%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District is using its healthy fund balance to maintain and improve its instructional programs. To that end, the District prefers to run budget deficits rather than to reduce instructional staff time until such action becomes inevitable. With the preparation of the 2nd Interim Report, the District will have three additional months of actual expenditures to expedite adjusting the 2012-13 budget to be more reflective of expenditure experience year to date, and to carry those adjustments forward to the future year projections.

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)	10,546,194.25	Met
1st Subsequent Year (2013-14)	6,345,531.68	Met
2nd Subsequent Year (2014-15)	2,567,182.12	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)	(4,245,111.00)	Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

The District has initiated the process of sizing a TRANS borrowing, expected to be \$10,000,000, thru Keygent's California Education Notes Program 2012-13 Cross Fiscal Year TRANS.

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)	9,535	9,535	9,535
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): _____

	Current Year Projected Year Totals (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	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)	74,796,456.07	73,733,602.29	74,556,291.29
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)	74,796,456.07	73,733,602.29	74,556,291.29
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,243,893.68	2,212,008.07	2,236,688.74
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)	2,243,893.68	2,212,008.07	2,236,688.74

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)	2,243,894.00	2,212,008.00	2,236,689.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	7,658,050.91	3,837,674.04	50,165.10
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)	0.00	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)	9,901,944.91	6,049,682.04	2,286,854.18
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.24%	8.20%	3.07%
District's Reserve Standard (Section 10B, Line 7):	2,243,893.68	2,212,008.07	2,236,688.74
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?

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?

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)

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)?

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)	(7,620,711.00)	(7,057,322.00)	-7.4%	(563,389.00)	Not Met
1st Subsequent Year (2013-14)	(7,270,711.00)	(6,707,332.00)	-7.7%	(563,379.00)	Not Met
2nd Subsequent Year (2014-15)	(7,270,711.00)	(6,707,332.00)	-7.7%	(563,379.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2012-13)	0.00		0.0%	0.00	Not Met
1st Subsequent Year (2013-14)	0.00		0.0%	0.00	Not Met
2nd Subsequent Year (2014-15)	0.00		0.0%	0.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2012-13)	0.00		0.0%	0.00	Not Met
1st Subsequent Year (2013-14)	0.00		0.0%	0.00	Not Met
2nd Subsequent Year (2014-15)	0.00	450,000.00	New	450,000.00	Not 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. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify restricted programs and contribution amount for each program and whether contributions are ongoing or one-time in nature. Explain the district's plan, with timeframes, for reducing or eliminating the contribution.

Explanation:
(required if NOT met)

The East San Gabriel Valley SELPA has reallocated revenue among the member districts, enabling us to decrease our contribution to Special Education by the same amount for both the current and future years.

- 1b. NOT MET - The projected transfers in to the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

There were no projected transfers in in the Adopted Budget or in the First Interim Report for any of the three years.

- 1c. NOT MET - The projected transfers out of the general fund have changed since budget adoption by more than the standard for any of the current year or subsequent two fiscal years. Identify the amounts transferred, by fund, and whether transfers are ongoing or one-time in nature. If ongoing, explain the district's plan, with timeframes, for reducing or eliminating the transfers.

Explanation:
(required if NOT met)

\$450,000 will be transferred to Capital Facilities Fund to meet debt service requirements for the District's Certificates of Participation. Funds are transferred from either Fund 40 or the General Fund to supplement Fund 25 to meet the debt service requirements.

- 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	8	Fund 25 Revenues and Fund 40	Fund 25, Capital Facilities Fund	1,661,425
Certificates of Participation	24	Fund 51 Revenues	Fund 51, Bond Interest and Redemption Fund	105,942,395
General Obligation Bonds		State and Local Revenues		
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012

Type of Commitment (continued)	Prior Year (2011-12) Annual Payment (P & I)	Current Year (2012-13) Annual Payment (P & I)	1st Subsequent Year (2013-14) Annual Payment (P & I)	2nd Subsequent Year (2014-15) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	846,931	847,461	848,242	849,494
General Obligation Bonds	5,932,743	6,904,823	6,894,411	6,938,051
Supp Early Retirement Program	614,012	795,906	295,092	284,311
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	7,393,686	8,548,190	8,037,745	8,071,856
Has total annual payment increased over prior year (2011-12)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

General Obligation Bonds debt service increases will be funded by taxes collected by the Los Angeles County Treasurer and Tax Collector. Certificate of Participation increases will be funded by the General Fund, the Capital Facilities Fund, or the Special Reserve Fund for Capital Outlay.

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	10,504,116.00	10,504,116.00
b. OPEB unfunded actuarial accrued liability (UAAL)	10,504,116.00	10,504,116.00

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.

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2012-13)	1,216,283.00	1,216,283.00
1st Subsequent Year (2013-14)	1,216,283.00	1,216,283.00
2nd Subsequent Year (2014-15)	1,216,283.00	1,216,283.00
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)	951,067.00	951,067.00
1st Subsequent Year (2013-14)	571,649.00	295,095.00
2nd Subsequent Year (2014-15)	571,649.00	284,311.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2012-13)	951,067.00	951,067.00
1st Subsequent Year (2013-14)	571,649.00	295,095.00
2nd Subsequent Year (2014-15)	571,649.00	295,095.00
d. Number of retirees receiving OPEB benefits		
Current Year (2012-13)	71	71
1st Subsequent Year (2013-14)	48	48
2nd Subsequent Year (2014-15)	48	48

4. Comments:

2012-13 includes payment of retirement incentive offered to certificated employees in 2011-12 equal to 25% of annual compensation.

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)

Yes

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

No

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

No

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
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	1,679,532.00	1,693,354.00
	1,679,532.00	1,588,890.00
	1,679,532.00	1,608,479.00
b.	1,679,532.00	1,693,354.00
	1,679,532.00	1,588,890.00
	1,679,532.00	1,608,479.00

4. Comments:

Workers' Compensation is funded through Valley Insurance Programs, a JPA composed of Bonita USD, Claremont USD, Walnut Valley USD, and Charter Oak USD. An annual actuarial level determines the percent of payroll to be charged in the budget year. The District uses the rates established for the 80% confidence level. The amounts listed under Self-Insured Liabilities are the amounts for the JPA. The Self-Insurance contributions are based on a \$500,000 SIR (self insurance retention).

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?

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	428.5	431.8	431.8	431.8

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

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?

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?

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

369,068

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	
2,566,375	2,566,375	2,566,375
varied	varied	varied
0.0%	0.0%	0.0%

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:

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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
509,398	567,207	567,207
	1.4%	1.4%

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.

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	311.0	306.9	306.9	306.9

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

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?

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?

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Yes	Yes	Yes
1,361,215	1,361,215	1,361,215
varied	varied	varied
0.0%	0.0%	0.0%

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?

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

No		
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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
65,724	73,216	73,216
	0.7%	0.7%

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)

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	64.3	63.7	63.7	63.7

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:

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

Total cost of salary settlement

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

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

4. Amount included for any tentative salary schedule increases

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

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of H&W benefit changes included in the Interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits			
Percent of H&W cost paid by employer			
Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	41,943	46,703	46,703
Percent change in step and column over prior year		0.7%	0.7%

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	
Total cost of other benefits	72,882	72,882	72,882
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

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?

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)

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

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

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

- 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?

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

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

- 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.)

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
