

**Central Union High
School District**

2012-2013

1st Interim Report

MEMO

To: C. Thomas Budde, Superintendent

From: Merritt Merten, Accountant

CC: Central Union High School District Board of Trustees

Date: December 11, 2012

Re: 2012-2013 First Interim

Enclosed you will find the 2012-2013 First Interim Report for the Central Union High School District. The following summary highlights the significant changes of the 2012-2013 Board Approved Operating Budget Report to the 2012-2013 First Interim Report.

Unrestricted Revenues:

- ★ **Revenue Limit Sources** increased \$1,939,915. This increase in revenue is due largely to the passing of Measure 30 (\$1,932,340); this increase is not due to an increase in revenue, no new money. This is simply the elimination of a threatened cut. The remainder (\$7,575) is due to updated information in various areas like taxes and PERS reduction transfer.
- ★ **Federal Revenue** is estimated to remain the same.
- ★ **Other State Revenues** increased \$29,417. This increase is largely due to State Lottery (\$24,296); the remainder (\$5,121) is due to updated revenue information in the Tier III programs.
- ★ **Local Revenue** decreased by \$29,722. This net decrease is the result of updating the interest revenue based on prior year actuals (\$30,000) and an increase in various other local revenue (\$278).

Unrestricted Expenditures:

| UNRESTRICTED | | | |
|--|--|------------------------------------|-------------------|
| Category | 2012-2013 Board Approved Operating Budget | 2012-2013 First Interim | Difference |
| Certificated Salaries | 14,299,490 | 14,679,482 | 379,992 |
| Classified Salaries | 3,274,190 | 3,252,442 | (21,748) |
| Employee Benefits | 4,538,114 | 4,453,144 | (84,970) |
| Books & Supplies | 828,560 | 832,432 | 3,873 |
| Services & Operating Expenses | 2,371,055 | 2,327,682 | (43,374) |
| Capital Outlay | 51,420 | 50,893 | (527) |
| Other Outgo (excluding Transfers of Indirect Cost | 159,200 | 159,200 | 0 |
| Other Outgo Transfers of Indirect Costs | (223,066) | (234,081) | (11,015) |
| Interfund Transfers In | - | - | 0 |
| Interfund Transfers Out | - | - | 0 |
| Contributions | 1,934,134 | 1,872,525 | (61,609) |
| Total | 27,233,096 | 27,393,719 | 160,623 |

★ **Certificated Salaries** increased \$379,992.

★ **Increases**

- ★ \$268,856 – teacher’s salaries
- ★ \$59,957 – 6th period assignments
- ★ \$80,000 – one time off schedule payout
- ★ \$8,939 – administration step increase
- ★ \$8,928 - hourly

- ★ \$1,539 – special stipend
- ★ \$100 - substitutes
- ★ **Decreases**
 - ★ \$39,114 – pupil support salaries
 - ★ \$3,803 – coaches stipends
 - ★ \$3,000 – WASC stipends
 - ★ \$1,347 – dept chair stipends
 - ★ \$1,063 – extra duty stipends
- ★ **Classified Salaries** decreased \$21,748.
 - ★ **Decreases**
 - ★ \$32,684 – support salaries
 - ★ **Increases**
 - ★ \$6,945 – clerical, technical office salaries
 - ★ \$2,641 – coaching stipends
 - ★ \$700 – instructional salaries
 - ★ \$400 – instructional aide salaries
 - ★ \$250 – educational stipends
- ★ **Employee Benefits** decreased \$84,696.67. We estimated worse case scenario at Board Approved Operating Budget Report and now that the employees have chosen their specific plans the result actually decreased cost.
- ★ **Books and Supplies** increased \$3,873.
 - ★ **Increases**
 - ★ \$3,955 – materials and supplies
 - ★ **Decreases**
 - ★ \$82 – textbooks
- ★ **Services and Operating Expenditures** decreased \$43,374.
 - ★ **Decreases**
 - ★ \$40,000 – legal (based on anticipated expenses)
 - ★ \$4,932 – direct costs
 - ★ **Increases**
 - ★ \$1,558 – professional and operating expenditures

- ★ **Capital Outlay** decreased by \$527.
 - ★ **Decreases**
 - ★ \$527 – equipment
- ★ **Other Outgo (excluding Transfers of Indirect Costs)** will remain the same.
- ★ **Other Outgo - Transfers of Indirect Costs** increased by \$11,015. This increase is due to Direct Support/Indirect Costs Charges being updated.
- ★ **Interfund Transfers In** will remain zero.
- ★ **Interfund Transfers Out** will remain zero.
- ★ **Contributions** from unrestricted to restricted decreased \$61,609.
 - ★ **Decreases**
 - ★ \$134,361 – Special Education
 - ★ \$1,563 – Home to School Transportation
 - ★ **Increases**
 - ★ \$72,811 – Routine Restricted Maintenance
 - ★ \$1,504 – Special Education Transportation

Restricted Revenues:

- ★ **Revenue Limit Sources** are estimated to remain the same.
- ★ **Federal Revenue** increased \$261,528.
 - ★ **Increases**
 - ★ \$163,916 – Federal programs carryover
 - ★ \$97,612 – Special Education Mental Health
- ★ **Other State Revenue** increased by \$158,978.
 - ★ **Increases**
 - ★ \$133,670 – Other State Revenue
 - ★ \$25,308 – State Lottery
- ★ **Local Revenue** increased by \$15,080.

Restricted Expenditures:

| RESTRICTED | | | |
|--|--|------------------------------------|-------------------|
| Category | 2012-2013 Board Approved Operating Budget | 2012-2013 First Interim | Difference |
| Certificated Salaries | 2,345,369 | 2,392,293 | 46,925 |
| Classified Salaries | 1,788,018 | 1,751,891 | (36,127) |
| Employee Benefits | 1,130,553 | 1,113,573 | (16,979) |
| Books & Supplies | 1,024,997 | 1,844,503 | 819,505 |
| Services & Operating Expenses | 763,924 | 825,959 | 62,035 |
| Capital Outlay | 225,000 | 234,000 | 9,000 |
| Other Outgo (excluding Transfers of Indirect Cost | - | - | 0 |
| Other Outgo Transfers of Indirect Costs | 137,523 | 148,538 | 11,015 |
| Interfund Transfers In | - | - | 0 |
| Interfund Transfers Out | - | - | 0 |
| Contributions | (1,934,134) | (1,872,525) | 61,610 |
| Total | 5,481,249 | 6,438,233 | 956,984 |

- ★ **Certificated Salaries** increased \$46,925.
- ★ **Increases**
 - ★ \$69,166 – overtime
 - ★ \$11,426 - substitutes
 - ★ \$8,649 – 6th period assignment
 - ★ \$ 4,402 – pupil support salaries/hourly

★ **Decreases**

- ★ \$22,061 – other certificated salaries
- ★ \$20,406 – certificated salaries
- ★ \$4,251 – pupil support salaries

★ **Classified salaries** decreased \$36,127.

★ **Decreases**

- ★ \$46,785 – work study
- ★ \$24,710 – instructional salaries
- ★ \$14,796 – clerical, technical and office salaries
- ★ \$2,000 – extra duty stipend

★ **Increases**

- ★ \$39,599 – support salaries
- ★ \$9,140 – instructional aide
- ★ \$1,669 – clerical overtime
- ★ \$1,200 – other salaries
- ★ \$266 – support overtime

- ★ **Employee Benefits** decreased \$16,979. We estimated worse case scenario at Board Approved Operating Budget Report and now that the employees have chosen their specific plans the result actually decreased cost.
- ★ **Books and Supplies** increased \$819,505. This is mainly due to carryover and restricted ending balances being updated therefore expenditures are updated as well.
- ★ **Services and Operating Expenditures** increased by \$62,035. This is mainly due to carryover and restricted ending balances being updated therefore expenditures are updated as well.
- ★ **Capital Outlay** increased by \$9,000. This is due to equipment for Routine Restricted Maintenance.
- ★ **Other Outgo (excluding Transfers of Indirect Costs)** had no changes at this time.
- ★ **Other Outgo - Transfers of Indirect Costs** increased by \$11,015. This decrease is due to Direct Support/Indirect Costs Charges being updated.
- ★ **Interfund Transfers In** had no changes at this time.
- ★ **Interfund Transfers Out** had no changes at this time.

★ **Contributions** from unrestricted to restricted decreased \$61,609.

★ **Decreases**

★ \$134,361 – Special Education

★ \$1,563 – Home to School Transportation

★ **Increases**

★ \$72,811 – Routine Restricted Maintenance

★ \$1,504 – Special Education Transportation

Reserves & Ending Balance

Unrestricted

The district is projecting an Unrestricted Ending Fund balance of \$9,763,381 of which \$9,220,121 is listed as Reserve for Economic Uncertainties (\$5,621,773 is for the State Deferrals and \$3,598,348 is for Economic Uncertainties). The remaining fund balance is designated for Revolving Cash (\$6,000) and Stores Inventory (\$37,260).

Restricted

The restricted ending balance totals \$213,984. It is composed of the following programs.

| Components of Restricted Ending Fund Balance | Components of Restricted Ending Fund Balance |
|---|---|
| Special Education | 45,296 |
| Title 1, Part A | 27,687 |
| EIA | 7,807 |
| School Bus Emissions | 27,500 |
| Other Restricted Local | 105,694 |
| Total | 213,984 |

Unrestricted Deficit/Surplus Spending

The Unrestricted General Fund is currently projected to end the year with a deficit of \$601,426. At this time, our plan is to use Ending Fund Balance to get us through the 2012-2013 year; deficit spending will become increasing difficult as this is not a long term solution and expenditure reductions will be needed for 2013-2014.

Restricted Deficit/Surplus Spending

The Restricted General Fund is estimated at this time to end with a deficit of \$1,003,452. It is important to remember that Restricted Programs have REB (restricted ending balance) and carryover from PY (prior years), therefore this isn't true deficit spending.

Negotiations

Certificated Negotiations

The district has settled with ECSTA through 2010-2011; and has not begun negotiations this school year.

Classified Negotiations

The district has settled with CSEA through 2011-2012; and has not begun negotiations this school year.



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: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2012 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

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: Merritt Merten Telephone: 760-336-4503

Title: Accountant E-mail: mmerten@cuhsd.net

Criteria and Standards Review Summary

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

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

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

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

| SUPPLEMENTAL INFORMATION (continued) | | | No | Yes |
|--------------------------------------|---|---|-----|-----|
| S6 | Long-term Commitments | Does the district have long-term (multiyear) commitments or debt agreements? | | 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? | n/a | |
| S8 | Status of Labor Agreements | As of first interim projections, are salary and benefit negotiations still unsettled for: | | |
| | | • Certificated? (Section S8A, Line 1b) | | X |
| | | • Classified? (Section S8B, Line 1b) | | X |
| | | • Management/supervisor/confidential? (Section S8C, Line 1b) | n/a | |
| 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 | |

ADA

| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| 2. Special Education | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0% |
| HIGH SCHOOL | | | | | | |
| 3. General Education | 3,780.67 | 3,780.22 | 3,780.22 | 3,780.22 | 0.00 | 0% |
| 4. Special Education | 56.07 | 56.06 | 56.06 | 56.06 | 0.00 | 0% |
| COUNTY SUPPLEMENT | | | | | | |
| 5. County Community Schools | 34.95 | 34.95 | 34.95 | 34.95 | 0.00 | 0% |
| 8. Special Education | 37.31 | 37.31 | 37.31 | 37.31 | 0.00 | 0% |
| 7. TOTAL, K-12 ADA | 3,909.00 | 3,908.54 | 3,908.54 | 3,908.54 | 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) | 3,909.00 | 3,908.54 | 3,908.54 | 3,908.54 | 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 RL) | 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.

Revenue Limit

| 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 | 7,480.43 | 7,480.43 | 7,480.43 |
| 2. Inflation Increase | 0041 | 243.00 | 243.00 | 243.00 |
| 3. All Other Adjustments | 0042, 0525 | 0.00 | 0.00 | 0.00 |
| 4. TOTAL, BASE REVENUE LIMIT PER ADA (Sum Lines 1 through 3) | 0024 | 7,723.43 | 7,723.43 | 7,723.43 |
| REVENUE LIMIT SUBJECT TO DEFICIT | | | | |
| 5. Total Base Revenue Limit | | | | |
| a. Base Revenue Limit per ADA (from Line 4) | 0024 | 7,723.43 | 7,723.43 | 7,723.43 |
| b. AB 851 Add-on (Meals, BTS, Special Adjustments) | 0719 | 0.00 | 0.00 | 0.00 |
| c. Revenue Limit ADA | 0033 | 3,909.00 | 3,908.54 | 3,908.54 |
| d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c) | 0034, 0724 | 30,190,887.87 | 30,187,335.09 | 30,187,335.09 |
| 6. Allowance for Necessary Small School | 0489 | 0.00 | 0.00 | 0.00 |
| 7. Gain or Loss from Interdistrict Attendance Agreements | 0272 | 0.00 | 0.00 | 0.00 |
| 8. Meals for Needy Pupils | 0090 | | | |
| 9. Special Revenue Limit Adjustments | 0274 | 0.00 | 0.00 | 0.00 |
| 10. One-time Equalization Adjustments | 0275 | | | |
| 11. Miscellaneous Revenue Limit Adjustments | 0276, 0659 | 0.00 | 0.00 | 0.00 |
| 12. Less: All Charter District Revenue Limit Adjustment | 0217 | 0.00 | 0.00 | 0.00 |
| 13. Beginning Teacher Salary Incentive Funding | 0552 | | | |
| 14. Less: Class Size Penalties Adjustment | 0173 | 0.00 | 0.00 | 0.00 |
| 15. REVENUE LIMIT SUBJECT TO DEFICIT (Sum Lines 5d through 11, plus Line 13, minus Lines 12 and 14) | 0082 | 30,190,887.87 | 30,187,335.09 | 30,187,335.09 |
| DEFICIT CALCULATION | | | | |
| 16. Deficit Factor | 0281 | 0.77728 | 0.71186 | 0.77728 |
| 17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16) | 0284 | 23,466,773.32 | 21,489,156.36 | 23,464,011.82 |
| OTHER REVENUE LIMIT ITEMS | | | | |
| 18. Unemployment Insurance Revenue | 0060 | 237,641.00 | 239,665.00 | 240,822.00 |
| 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 | 77,092.85 | 77,092.85 | 78,058.06 |
| 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) | --- | 160,548.15 | 162,572.15 | 162,763.94 |
| 24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23) | 0088 | 23,627,321.47 | 21,651,728.51 | 23,626,775.76 |

| Description | Principal Appt. Software Data ID | Original Budget | Board Approved Operating Budget | Projected Year Totals |
|--|----------------------------------|-----------------|---------------------------------|-----------------------|
| REVENUE LIMIT - LOCAL SOURCES | | | | |
| 25. Property Taxes | 0587 | 2,734,673.00 | 2,724,712.00 | 2,648,113.00 |
| 26. Miscellaneous Funds | 0588 | 0.00 | 3,485.32 | 3,485.32 |
| 27. Community Redevelopment Funds | 0589, 0721 | 80,715.00 | 146,741.02 | 229,950.02 |
| 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 | 2,815,388.00 | 2,874,938.34 | 2,881,548.34 |
| 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 | 20,811,933.47 | 18,776,790.17 | 20,745,227.42 |
| OTHER ITEMS | | | | |
| 32. Less: County Office Funds Transfer | 0458 | 423,122.24 | 392,788.66 | 428,885.97 |
| 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 | --- | (1,723,869.00) | 0.00 | 0.00 |
| 41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32) | --- | (2,146,991.24) | (392,788.66) | (428,885.97) |
| 42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011) | --- | 18,664,942.23 | 18,384,001.51 | 20,316,341.45 |
| OTHER NON-REVENUE LIMIT ITEMS | | | | |
| 43. Core Academic Program | 9001 | 43,853.29 | 43,853.29 | 43,853.29 |
| 44. California High School Exit Exam | 9002 | 0.00 | 0.00 | 0.00 |
| 45. Pupil Promotion and Retention Programs (Retained and Recommended for Retention, and Low STAR and At Risk of Retention) | 9016, 9017 | 195,436.17 | 195,436.17 | 195,436.17 |
| 46. Apprenticeship Funding | 0570 | 0.00 | 0.00 | 0.00 |
| 47. Community Day School Additional Funding | 3103, 9007 | 239,289.46 | 0.00 | 239,289.46 |

General Fund

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 21,220,880.85 | 20,999,490.47 | 3,477,809.65 | 22,939,405.60 | 1,939,915.13 | 9.2% |
| 2) Federal Revenue | | 8100-8299 | 40,733.00 | 40,733.00 | 0.00 | 40,733.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,128,135.00 | 3,128,135.00 | 1,138,592.00 | 3,157,551.93 | 29,416.93 | 0.9% |
| 4) Other Local Revenue | | 8800-8799 | 668,376.19 | 684,324.05 | 157,807.85 | 654,801.93 | (29,722.12) | -4.3% |
| 5) TOTAL, REVENUES | | | 25,056,125.04 | 24,852,682.52 | 4,772,209.50 | 26,792,292.46 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 14,227,812.00 | 14,299,490.00 | 3,951,051.80 | 14,879,482.28 | (379,992.28) | -2.7% |
| 2) Classified Salaries | | 2000-2999 | 3,272,189.50 | 3,274,189.50 | 970,165.23 | 3,252,441.50 | 21,748.00 | 0.7% |
| 3) Employee Benefits | | 3000-3999 | 4,527,709.73 | 4,538,113.57 | 1,159,234.42 | 4,453,143.90 | 84,969.67 | 1.9% |
| 4) Books and Supplies | | 4000-4999 | 778,036.00 | 828,559.58 | 157,167.22 | 832,432.14 | (3,872.58) | -0.5% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,346,138.72 | 2,971,055.47 | 848,461.13 | 2,327,881.78 | 43,373.69 | 1.8% |
| 6) Capital Outlay | | 6000-6999 | 51,420.00 | 51,420.00 | 0.00 | 50,893.36 | 526.64 | 1.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 159,200.00 | 159,200.00 | 39,800.00 | 159,200.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (223,066.47) | (223,066.47) | (7,736.00) | (234,081.34) | 11,014.87 | -4.9% |
| 9) TOTAL, EXPENDITURES | | | 25,139,439.48 | 25,298,981.65 | 7,118,143.80 | 25,521,193.62 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9) | | | | | | | | |
| | | | (83,314.44) | (446,279.13) | (2,345,934.30) | 1,271,098.84 | | |
| 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 | (1,785,773.46) | (1,934,134.46) | 0.00 | (1,872,525.06) | 61,609.40 | -3.2% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (1,785,773.46) | (1,934,134.46) | 0.00 | (1,872,525.06) | | |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,869,087.90) | (2,380,413.59) | (2,345,934.30) | (601,426.22) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 10,364,807.34 | 10,364,807.34 | | 10,364,807.34 | 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) | | | 10,364,807.34 | 10,364,807.34 | | 10,364,807.34 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 10,364,807.34 | 10,364,807.34 | | 10,364,807.34 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 8,495,719.44 | 7,984,393.75 | | 9,763,381.12 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 6,000.00 | 6,000.00 | | 6,000.00 | | |
| Stores | | 9712 | 66,140.44 | 37,260.37 | | 37,260.37 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | | | | | | |
| | | 9740 | 0.00 | 0.00 | | 0.00 | | |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 500,000.00 | | |
| Deferred Maintenance | 0000 | 9780 | | 0.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | | | 500,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 8,423,579.00 | 7,941,133.38 | | 9,220,120.75 | | |
| Unassigned/Unappropriated Amount | | | 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 | 18,664,942.23 | 18,384,001.51 | 3,004,627.00 | 20,316,341.45 | 1,932,339.94 | 10.5% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 52,307.00 | 52,362.00 | 0.00 | 49,635.00 | (2,727.00) | -5.2% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 3,945,954.00 | 3,945,954.00 | 0.00 | 3,843,471.00 | (102,483.00) | -2.6% |
| Unsecured Roll Taxes | | 8042 | 310,063.00 | 300,047.00 | 295,980.84 | 316,143.00 | 16,098.00 | 5.4% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (1,573,651.00) | (1,573,651.00) | 0.00 | (1,561,136.00) | 12,515.00 | -0.8% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 80,715.00 | 146,741.02 | 146,741.02 | 229,950.00 | 83,208.98 | 56.7% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 3,485.32 | 6,970.63 | 3,485.32 | 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 | | | 21,480,330.23 | 21,258,939.85 | 3,454,319.49 | 23,197,889.77 | 1,938,949.92 | 9.1% |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (336,542.23) | (336,542.23) | 0.00 | (336,542.23) | 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 | 77,092.85 | 77,092.85 | 23,490.16 | 78,058.06 | 965.21 | 1.3% |
| 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 | | | 21,220,880.85 | 20,999,490.47 | 3,477,809.65 | 22,939,405.80 | 1,939,915.13 | 9.2% |
| 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 | | |

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|---|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | 40,733.00 | 40,733.00 | 0.00 | 40,733.00 | 0.00 | 0.0% |
| TOTAL, FEDERAL REVENUE | | | 40,733.00 | 40,733.00 | 0.00 | 40,733.00 | 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Mandated Costs Reimbursements | | 8550 | 0.00 | 0.00 | 2,321.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 477,831.00 | 477,831.00 | 0.00 | 502,127.00 | 24,296.00 | 5.1% |
| 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 | 8650-8690 | 8590 | | | | | | |
| Healthy Start | 6240 | 8590 | | | | | | |
| Class Size Reduction Facilities | 6200 | 8590 | | | | | | |
| School Community Violence Prevention Grant | 7391 | 8590 | | | | | | |

2012-13 First Interim
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|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Quality Education Investment Act | 7400 | 8590 | | | | | | |
| All Other State Revenue | All Other | 8590 | 2,650,304.00 | 2,650,304.00 | 1,134,271.00 | 2,655,424.93 | 5,120.93 | 0.2% |
| TOTAL, OTHER STATE REVENUE | | | 3,128,135.00 | 3,128,135.00 | 1,136,592.00 | 3,157,551.93 | 29,416.93 | 0.9% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll | | 8618 | 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 | 59,000.00 | 59,000.00 | 12,495.00 | 59,000.00 | 0.00 | 0.0% |
| Interest | | | | | | | | |
| | | 8680 | 80,000.00 | 80,000.00 | 9,744.10 | 50,000.00 | (30,000.00) | -37.5% |
| 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 | 433,217.00 | 433,217.00 | 85,563.00 | 433,217.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues From Local Sources | | | | | | | | |
| All Other Local Revenue | | 8699 | 94,159.19 | 112,107.05 | 50,005.75 | 112,384.93 | 277.88 | 0.2% |
| Tuition | | | | | | | | |
| | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers in | | | | | | | | |
| | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | | | | | |
| From County Offices | 6500 | 8792 | | | | | | |
| From JPAs | 6500 | 8793 | | | | | | |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | | | | | | |
| From County Offices | 6360 | 8792 | | | | | | |
| From JPAs | 6360 | 8793 | | | | | | |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

2012-13 First Interim
General Fund
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|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers in from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 666,376.19 | 684,324.05 | 157,807.85 | 654,601.93 | (29,722.12) | -4.3% |
| TOTAL, REVENUES | | | 25,056,125.04 | 24,852,682.52 | 4,772,209.50 | 26,792,292.46 | 1,939,609.94 | 7.8% |

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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) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 11,735,992.80 | 11,735,992.80 | 3,136,811.18 | 12,150,507.08 | (414,514.28) | -3.5% |
| Certificated Pupil Support Salaries | | 1200 | 1,021,428.20 | 1,093,106.20 | 337,387.71 | 1,053,992.20 | 39,114.00 | 3.8% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,298,769.00 | 1,298,769.00 | 431,741.42 | 1,308,381.00 | (7,592.00) | -0.6% |
| Other Certificated Salaries | | 1900 | 171,822.00 | 171,822.00 | 45,111.49 | 188,822.00 | 3,000.00 | 1.7% |
| TOTAL, CERTIFICATED SALARIES | | | 14,227,812.00 | 14,299,490.00 | 3,951,051.80 | 14,679,482.28 | (379,992.28) | -2.7% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 280,202.50 | 280,202.50 | 38,288.02 | 283,943.50 | (3,741.00) | -1.3% |
| Classified Support Salaries | | 2200 | 1,257,594.00 | 1,259,594.00 | 379,502.81 | 1,227,512.00 | 32,082.00 | 2.5% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 184,320.00 | 184,320.00 | 60,051.88 | 184,320.00 | 0.00 | 0.0% |
| Clerical, Technical and Office Salaries | | 2400 | 1,497,037.00 | 1,497,037.00 | 481,359.88 | 1,503,982.00 | (6,945.00) | -0.5% |
| Other Classified Salaries | | 2900 | 53,038.00 | 53,038.00 | 10,982.86 | 52,684.00 | 352.00 | 0.7% |
| TOTAL, CLASSIFIED SALARIES | | | 3,272,189.50 | 3,274,189.50 | 970,165.23 | 3,252,441.50 | 21,748.00 | 0.7% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,173,374.77 | 1,173,598.51 | 318,832.01 | 1,178,976.76 | (5,378.25) | -0.5% |
| PERS | | 3201-3202 | 349,479.18 | 349,479.18 | 109,904.38 | 348,868.18 | 2,811.00 | 0.8% |
| OASDI/Medicare/Alternative | | 3301-3302 | 483,079.40 | 484,148.91 | 126,974.77 | 481,945.36 | 2,201.55 | 0.5% |
| Health and Welfare Benefits | | 3401-3402 | 1,893,516.98 | 1,901,078.98 | 489,559.41 | 1,803,481.56 | 97,597.42 | 5.1% |
| Unemployment Insurance | | 3501-3502 | 193,012.67 | 193,822.37 | 51,432.38 | 196,702.37 | (2,880.00) | -1.5% |
| Workers' Compensation | | 3601-3602 | 176,319.11 | 177,080.00 | 47,100.41 | 177,521.05 | (481.05) | -0.3% |
| OPEB, Allocated | | 3701-3702 | 228,957.89 | 228,957.89 | 0.00 | 228,957.89 | 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 | 49,989.73 | 49,989.73 | 15,431.08 | 49,575.73 | 394.00 | 0.8% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 9,315.00 | (9,315.00) | New |
| TOTAL, EMPLOYEE BENEFITS | | | 4,527,709.73 | 4,538,113.57 | 1,159,234.42 | 4,453,143.90 | 84,969.67 | 1.9% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 239,349.00 | 262,720.23 | 456.96 | 262,639.23 | 82.00 | 0.0% |
| Books and Other Reference Materials | | 4200 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 489,187.00 | 511,586.57 | 148,880.33 | 515,521.13 | (3,954.58) | -0.8% |
| Noncapitalized Equipment | | 4400 | 48,000.00 | 52,772.78 | 7,849.93 | 52,772.78 | 0.00 | 0.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 778,036.00 | 828,559.58 | 167,187.22 | 832,432.14 | (3,872.56) | -0.5% |
| 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 | 73,899.20 | 74,099.30 | 11,773.59 | 74,099.30 | 0.00 | 0.0% |
| Dues and Memberships | | 5300 | 28,850.00 | 28,850.00 | 18,892.44 | 28,850.00 | 0.00 | 0.0% |
| Insurance | | 5400-5450 | 180,000.00 | 180,000.00 | 127,040.00 | 180,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,189,110.00 | 1,189,110.00 | 339,320.91 | 1,189,110.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 187,200.00 | 187,200.00 | 59,055.99 | 187,200.00 | 0.00 | 0.0% |
| Transfers of Direct Costs | | 5710 | (46,334.91) | (50,334.91) | 6,809.17 | (55,267.04) | 4,932.13 | -9.8% |
| Transfers of Direct Costs - Interfund | | 5750 | (8,907.00) | (10,134.00) | 0.00 | (10,134.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 683,865.43 | 693,809.08 | 239,472.08 | 655,387.52 | 38,441.56 | 5.5% |
| Communications | | 5900 | 98,456.00 | 98,456.00 | 46,096.94 | 98,456.00 | 0.00 | 0.0% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,346,138.72 | 2,371,055.47 | 848,461.13 | 2,327,681.78 | 43,373.89 | 1.8% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 8100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 8170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 8200 | 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 | | 8300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 8400 | 51,420.00 | 51,420.00 | 0.00 | 50,893.36 | 526.64 | 1.0% |
| Equipment Replacement | | 8500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 51,420.00 | 51,420.00 | 0.00 | 50,893.36 | 526.64 | 1.0% |
| 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 | 6380 | 7221 | | | | | | |
| To County Offices | 6380 | 7222 | | | | | | |
| To JPAs | 6380 | 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 | | 7289 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 6,561.81 | 6,561.81 | 2,327.50 | 6,561.81 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 152,638.19 | 152,638.19 | 37,472.50 | 152,638.19 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 159,200.00 | 159,200.00 | 39,800.00 | 159,200.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (137,523.47) | (137,523.47) | (7,736.00) | (148,538.34) | 11,014.87 | -8.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (85,543.00) | (85,543.00) | 0.00 | (85,543.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (223,066.47) | (223,066.47) | (7,736.00) | (234,081.34) | 11,014.87 | -4.9% |
| TOTAL, EXPENDITURES | | | 25,139,439.48 | 25,298,981.65 | 7,118,143.80 | 25,521,193.62 | (222,231.97) | -0.9% |

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) |
|--|----------------|--------------|-----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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 | (1,785,773.48) | (1,934,134.48) | 0.00 | (1,872,525.08) | 61,609.40 | -3.2% |
| 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 | | | (1,785,773.48) | (1,934,134.48) | 0.00 | (1,872,525.08) | 61,609.40 | -3.2% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | (1,785,773.48) | (1,934,134.48) | 0.00 | (1,872,525.08) | 61,609.40 | -3.2% |

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 | 336,542.23 | 336,542.23 | 0.00 | 336,542.23 | 0.00 | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 2,541,284.20 | 2,584,429.05 | 328,463.48 | 2,845,957.41 | 261,528.36 | 10.1% |
| 3) Other State Revenue | | 8300-8599 | 1,617,804.42 | 1,244,059.40 | 431,274.91 | 1,403,037.30 | 158,977.90 | 12.8% |
| 4) Other Local Revenue | | 8600-8799 | 892,776.00 | 834,184.00 | 160,547.73 | 849,244.00 | 15,080.00 | 1.8% |
| 5) TOTAL, REVENUES | | | 5,388,408.85 | 4,999,194.68 | 920,286.10 | 5,434,780.94 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 2,323,299.53 | 2,345,368.53 | 690,890.70 | 2,392,293.06 | (46,924.53) | -2.0% |
| 2) Classified Salaries | | 2000-2999 | 1,712,298.72 | 1,788,017.72 | 524,204.24 | 1,751,891.06 | 38,126.66 | 2.0% |
| 3) Employee Benefits | | 3000-3999 | 1,105,473.57 | 1,130,552.74 | 314,804.38 | 1,113,573.45 | 16,979.29 | 1.5% |
| 4) Books and Supplies | | 4000-4999 | 1,032,130.21 | 1,024,997.26 | 206,883.30 | 1,844,502.73 | (819,505.47) | -80.0% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 650,162.08 | 763,924.08 | 193,837.66 | 825,959.43 | (82,035.35) | -8.1% |
| 6) Capital Outlay | | 6000-6999 | 225,000.00 | 225,000.00 | 6,034.00 | 234,000.00 | (9,000.00) | -4.0% |
| 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 | 137,523.47 | 137,523.47 | 7,738.00 | 148,538.34 | (11,014.87) | -8.0% |
| 9) TOTAL, EXPENDITURES | | | 7,185,887.58 | 7,415,383.80 | 1,944,190.28 | 8,310,758.07 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,797,480.73) | (2,416,189.12) | (1,023,904.18) | (2,875,977.13) | | |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8600-8929 | 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 | | 7630-7899 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | 1,785,773.46 | 1,934,134.46 | 0.00 | 1,872,524.96 | (61,609.50) | -3.2% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 1,785,773.46 | 1,934,134.46 | 0.00 | 1,872,524.96 | | |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (11,707.27) | (482,054.86) | (1,023,904.16) | (1,003,452.17) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 1,217,435.13 | 1,217,435.13 | | 1,217,435.13 | 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) | | | 1,217,435.13 | 1,217,435.13 | | 1,217,435.13 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 1,217,435.13 | 1,217,435.13 | | 1,217,435.13 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 1,205,727.86 | 735,380.47 | | 213,982.96 | | |
| 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 | | | 1,288,727.88 | 735,380.49 | | 213,983.80 | | |
| c) Committed | | | | | | | | |
| Stablization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9760 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | | 0.00 | | |
| Unassigned/Unappropriated Amount | | | (63,000.02) | (0.02) | | (0.84) | | |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| REVENUE LIMIT SOURCES | | | | | | | | |
| Principal Apportionment | | | | | | | | |
| State Aid - Current Year | | 8011 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Unsecured Roll Taxes | | 8042 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Less: Non-Revenue Limit (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Subtotal, Revenue Limit Sources | | | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | | | | | | |
| Continuation Education ADA Transfer | 2200 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Day Schools Transfer | 2430 | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education ADA Transfer | 6500 | 8091 | 336,542.23 | 336,542.23 | 0.00 | 336,542.23 | 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 | | | 336,542.23 | 336,542.23 | 0.00 | 336,542.23 | 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 | 631,255.00 | 709,787.85 | 0.00 | 709,787.85 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 97,812.00 | 292,319.00 | 195,224.00 | 97,812.00 | 100.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8280 | 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 | 353,797.00 | 353,797.00 | 9,690.81 | 316,922.00 | (36,875.00) | -10.4% |
| 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 | 43,000.00 | 43,000.00 | 10,157.58 | 39,198.57 | (3,801.43) | -8.8% |
| NCLB: Title I, Part A, Basic Grants Low-income and Neglected | 3010 | 8290 | 871,073.85 | 871,073.85 | 0.00 | 992,036.82 | 120,962.97 | 13.9% |
| 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 | 135,648.00 | 135,648.00 | 0.00 | 157,616.63 | 21,968.63 | 16.2% |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 23,145.00 | 23,145.00 | 2,936.02 | 25,320.00 | 2,175.00 | 9.4% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 153,831.35 | 153,831.35 | 0.00 | 191,817.54 | 37,986.19 | 24.7% |
| 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 | 105,534.00 | 105,534.00 | 0.00 | 105,534.00 | 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 | 224,000.00 | 91,000.00 | 13,360.05 | 112,500.00 | 21,500.00 | 23.6% |
| TOTAL, FEDERAL REVENUE | | | 2,541,284.20 | 2,584,429.05 | 328,463.46 | 2,845,957.41 | 281,528.36 | 10.1% |
| OTHER STATE REVENUE | | | | | | | | |
| Other State Apportionments | | | | | | | | |
| Community Day School Additional Funding Current Year | 2430 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 2430 | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Entitlement Current Year | 6355-6380 | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years | 6355-6380 | 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 | 145,578.00 | 145,578.00 | 40,782.00 | 145,578.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 931,465.02 | 557,720.00 | 123,921.00 | 619,603.00 | 61,883.00 | 11.1% |
| Spec. Ed. Transportation | 7240 | 8311 | 61,241.00 | 61,241.00 | 16,804.00 | 61,241.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 98,174.00 | 96,174.00 | 0.00 | 121,482.00 | 25,308.00 | 26.3% |
| 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% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 383,346.40 | 383,346.40 | 249,787.91 | 455,133.30 | 71,786.90 | 18.7% |
| TOTAL, OTHER STATE REVENUE | | | 1,617,804.42 | 1,244,059.40 | 431,274.91 | 1,403,037.30 | 158,977.90 | 12.8% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to RL Deduction | | | | | | | | |
| | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue Limit Taxes | | | | | | | | |
| | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | | | | | | | |
| | | 8650 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interest | | | | | | | | |
| | | 8660 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Net Increase (Decrease) in the Fair Value of Investments | | | | | | | | |
| | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 0.00 | 0.00 | 80.00 | 80.00 | 80.00 | New |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | |
| Plus: Misc Funds Non-Revenue Limit (50%) | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Pass-Through Revenues From Local Sources | | | | | | | | |
| | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 44,263.00 | 44,263.00 | 14,151.73 | 59,263.00 | 15,000.00 | 33.9% |
| Tuition | | | | | | | | |
| | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | | | | | | | |
| | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 848,513.00 | 789,901.00 | 146,316.00 | 789,901.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 892,776.00 | 834,164.00 | 160,547.73 | 849,244.00 | 15,080.00 | 1.8% |
| TOTAL, REVENUES | | | 5,388,406.85 | 4,999,194.66 | 920,286.10 | 5,434,780.94 | 435,586.26 | 8.7% |

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) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 1,523,428.00 | 1,523,428.00 | 451,292.76 | 1,592,280.99 | (68,834.99) | -4.5% |
| Certificated Pupil Support Salaries | | 1200 | 208,149.80 | 230,218.80 | 76,636.23 | 230,369.80 | (151.00) | -0.1% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 128,963.00 | 128,963.00 | 42,590.44 | 128,963.00 | 0.00 | 0.0% |
| Other Certificated Salaries | | 1900 | 462,760.73 | 462,760.73 | 120,371.27 | 440,699.27 | 22,061.46 | 4.8% |
| TOTAL, CERTIFICATED SALARIES | | | 2,323,299.53 | 2,345,368.53 | 690,690.70 | 2,392,293.06 | (46,924.53) | -2.0% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 374,294.00 | 424,258.00 | 112,563.27 | 408,688.00 | 15,570.00 | 3.7% |
| Classified Support Salaries | | 2200 | 988,590.00 | 1,010,345.00 | 315,692.52 | 1,050,520.00 | (40,175.00) | -4.0% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 140,364.00 | 140,364.00 | 46,784.00 | 140,654.00 | (290.00) | -0.2% |
| Clerical, Technical and Office Salaries | | 2400 | 133,053.00 | 133,053.00 | 41,162.86 | 119,616.08 | 13,436.94 | 10.1% |
| Other Classified Salaries | | 2900 | 75,997.72 | 79,997.72 | 8,001.59 | 32,413.00 | 47,584.72 | 59.5% |
| TOTAL, CLASSIFIED SALARIES | | | 1,712,298.72 | 1,788,017.72 | 524,204.24 | 1,751,891.08 | 36,128.66 | 2.0% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 191,680.99 | 191,713.99 | 56,764.16 | 193,360.50 | (1,646.51) | -0.9% |
| PERS | | 3201-3202 | 189,611.08 | 195,728.74 | 57,398.82 | 196,924.06 | (1,197.32) | -0.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 161,691.52 | 165,795.32 | 47,942.68 | 171,624.88 | (5,829.54) | -3.5% |
| Health and Welfare Benefits | | 3401-3402 | 455,761.50 | 469,451.50 | 119,940.09 | 444,127.27 | 25,324.23 | 5.4% |
| Unemployment Insurance | | 3501-3502 | 47,182.73 | 47,776.13 | 12,900.99 | 45,836.60 | 1,939.53 | 4.1% |
| Workers' Compensation | | 3601-3602 | 40,848.03 | 41,391.32 | 11,798.56 | 41,844.02 | (252.70) | -0.6% |
| OPEB, Allocated | | 3701-3702 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OPEB, Active Employees | | 3751-3752 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| PERS Reduction | | 3801-3802 | 18,697.74 | 18,897.74 | 8,059.08 | 20,056.14 | (1,358.40) | -7.3% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, EMPLOYEE BENEFITS | | | 1,105,473.57 | 1,130,552.74 | 314,804.38 | 1,113,573.45 | 16,979.29 | 1.5% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 98,174.00 | 98,174.00 | 10,700.93 | 604,283.84 | (506,109.84) | -528.3% |
| Books and Other Reference Materials | | 4200 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 832,566.20 | 825,433.25 | 163,413.73 | 1,109,996.10 | (284,562.85) | -34.5% |
| Noncapitalized Equipment | | 4400 | 103,390.01 | 103,390.01 | 32,768.64 | 130,222.79 | (26,832.78) | -26.0% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,032,130.21 | 1,024,997.26 | 206,883.30 | 1,844,502.73 | (819,505.47) | -80.0% |
| 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 | 116,846.17 | 118,846.17 | 7,856.48 | 200,349.39 | (81,503.22) | -88.6% |
| Dues and Memberships | | 5300 | 10,030.00 | 10,030.00 | 390.00 | 390.00 | 9,640.00 | 96.1% |
| Insurance | | 5400-5450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 24,530.00 | 24,530.00 | 6,165.65 | 24,530.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 40,924.00 | 40,924.00 | 15,080.89 | 50,024.00 | (9,100.00) | -22.2% |
| Transfers of Direct Costs | | 5710 | 46,334.91 | 50,334.91 | (6,809.17) | 55,267.04 | (4,932.13) | -9.8% |
| 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 | 395,672.00 | 503,434.00 | 167,631.46 | 478,589.00 | 24,865.00 | 4.9% |
| Communications | | 5900 | 15,825.00 | 15,825.00 | 3,322.35 | 18,830.00 | (1,005.00) | -6.4% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 650,162.08 | 763,924.08 | 193,637.86 | 825,959.43 | (62,035.35) | -8.1% |

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CAPITAL OUTLAY | | | | | | | | |
| Land | | 6100 | 25,000.00 | 25,000.00 | 0.00 | 24,000.00 | 1,000.00 | 4.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | 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 | 6,034.00 | 10,000.00 | (10,000.00) | New |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 225,000.00 | 225,000.00 | 6,034.00 | 234,000.00 | (9,000.00) | -4.0% |
| 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 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers of Apportionments | | | | | | | | |
| To Districts or Charter Schools | 6360 | 7221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | 6360 | 7222 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | 6360 | 7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 137,523.47 | 137,523.47 | 7,736.00 | 148,538.34 | (11,014.87) | -8.0% |
| 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 | | | 137,523.47 | 137,523.47 | 7,736.00 | 148,538.34 | (11,014.87) | -8.0% |
| TOTAL, EXPENDITURES | | | 7,185,887.58 | 7,415,383.80 | 1,944,190.28 | 8,310,758.07 | (895,374.27) | -12.1% |

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) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| 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: Chld 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 | | 7618 | 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 | 1,785,773.46 | 1,934,134.46 | 0.00 | 1,872,525.06 | (61,609.40) | -3.2% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | (0.10) | (0.10) | New |
| Transfers of Restricted Balances | | 8997 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | 1,785,773.46 | 1,934,134.46 | 0.00 | 1,872,524.96 | (61,609.50) | -3.2% |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 1,785,773.46 | 1,934,134.46 | 0.00 | 1,872,524.96 | 61,609.50 | -3.2% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|------------------------|-----------------------|-------------------------------------|-----------------------|---------------------------|----------------------------|------------------|
| A. REVENUES | | | | | | | | |
| 1) Revenue Limit Sources | | 8010-8099 | 21,557,423.08 | 21,338,032.70 | 3,477,809.65 | 23,275,947.83 | 1,939,915.13 | 9.1% |
| 2) Federal Revenue | | 8100-8299 | 2,582,017.20 | 2,625,162.05 | 328,463.46 | 2,886,690.41 | 261,528.36 | 10.0% |
| 3) Other State Revenue | | 8300-8599 | 4,745,939.42 | 4,372,194.40 | 1,567,866.91 | 4,560,589.23 | 188,394.83 | 4.3% |
| 4) Other Local Revenue | | 8600-8799 | 1,559,152.19 | 1,518,488.05 | 318,355.58 | 1,503,845.93 | (14,642.12) | -1.0% |
| 5) TOTAL, REVENUES | | | 30,444,531.89 | 29,851,877.20 | 5,692,495.60 | 32,227,073.40 | | |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 16,551,111.53 | 16,644,858.53 | 4,641,942.50 | 17,071,775.34 | (426,916.81) | -2.6% |
| 2) Classified Salaries | | 2000-2999 | 4,984,486.22 | 5,062,207.22 | 1,494,369.47 | 5,004,332.56 | 57,874.66 | 1.1% |
| 3) Employee Benefits | | 3000-3999 | 5,633,183.30 | 5,668,666.31 | 1,474,038.80 | 5,568,717.35 | 101,948.96 | 1.8% |
| 4) Books and Supplies | | 4000-4999 | 1,810,186.21 | 1,853,556.84 | 364,050.52 | 2,676,934.87 | (823,378.03) | -44.4% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 2,996,300.80 | 3,134,979.55 | 1,042,098.79 | 3,153,841.21 | (18,861.66) | -0.6% |
| 6) Capital Outlay | | 6000-6999 | 276,420.00 | 276,420.00 | 6,034.00 | 284,893.36 | (8,473.36) | -3.1% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 159,200.00 | 159,200.00 | 39,800.00 | 159,200.00 | 0.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (85,543.00) | (85,543.00) | 0.00 | (85,543.00) | 0.00 | 0.0% |
| 9) TOTAL, EXPENDITURES | | | 32,325,327.06 | 32,714,345.45 | 9,062,334.08 | 33,831,951.69 | | |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | (1,880,795.17) | (2,862,468.25) | (3,369,838.48) | (1,604,878.29) | | |
| 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 | (0.10) | (0.10) | New |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | 0.00 | 0.00 | 0.00 | (0.10) | | |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (1,880,795.17) | (2,862,468.25) | (3,369,838.48) | (1,604,878.39) | | |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 11,582,242.47 | 11,582,242.47 | | 11,582,242.47 | 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) | | | 11,582,242.47 | 11,582,242.47 | | 11,582,242.47 | | |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 11,582,242.47 | 11,582,242.47 | | 11,582,242.47 | | |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,701,447.30 | 8,719,774.22 | | 9,977,364.08 | | |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 6,000.00 | 6,000.00 | | 6,000.00 | | |
| Stores | | 9712 | 68,140.44 | 37,280.37 | | 37,280.37 | | |
| Prepaid Expenditures | | 9713 | 0.00 | 0.00 | | 0.00 | | |
| All Others | | 9719 | 0.00 | 0.00 | | 0.00 | | |
| b) Restricted | | | 1,288,727.88 | 735,380.49 | | 213,983.80 | | |
| c) Committed | | | | | | | | |
| Stablization Arrangements | | 9750 | 0.00 | 0.00 | | 0.00 | | |
| Other Commitments | | 9780 | 0.00 | 0.00 | | 0.00 | | |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | | 500,000.00 | | |
| Deferred Maintenance | 0000 | 9780 | | 0.00 | | | | |
| Deferred Maintenance | 0000 | 9780 | | | | 500,000.00 | | |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 8,423,579.00 | 7,941,133.38 | | 9,220,120.75 | | |
| Unassigned/Unappropriated Amount | | | (63,000.02) | (0.02) | | (0.84) | | |

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 | 18,664,942.23 | 18,384,001.51 | 3,004,627.00 | 20,316,341.45 | 1,932,339.94 | 10.5% |
| Charter Schools General Purpose Entitlement - State Aid | | 8015 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 52,307.00 | 52,362.00 | 0.00 | 49,635.00 | (2,727.00) | -5.2% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | |
| Secured Roll Taxes | | 8041 | 3,945,954.00 | 3,945,954.00 | 0.00 | 3,843,471.00 | (102,483.00) | -2.6% |
| Unsecured Roll Taxes | | 8042 | 310,063.00 | 300,047.00 | 295,980.84 | 316,143.00 | 16,096.00 | 5.4% |
| Prior Years' Taxes | | 8043 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | (1,573,651.00) | (1,573,651.00) | 0.00 | (1,561,136.00) | 12,515.00 | -0.8% |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 80,715.00 | 146,741.02 | 146,741.02 | 229,950.00 | 83,208.98 | 56.7% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 3,485.32 | 6,970.63 | 3,485.32 | 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 | | | 21,480,330.23 | 21,258,939.85 | 3,454,319.49 | 23,197,869.77 | 1,938,949.92 | 9.1% |
| Revenue Limit Transfers | | | | | | | | |
| Unrestricted Revenue Limit Transfers - Current Year | 0000 | 8091 | (336,542.23) | (336,542.23) | 0.00 | (336,542.23) | 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 | 336,542.23 | 336,542.23 | 0.00 | 336,542.23 | 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 | 77,092.85 | 77,092.85 | 23,490.16 | 78,058.06 | 965.21 | 1.3% |
| 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 | | | 21,557,423.08 | 21,336,032.70 | 3,477,809.65 | 23,275,947.83 | 1,939,915.13 | 9.1% |
| FEDERAL REVENUE | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 631,255.00 | 709,787.85 | 0.00 | 709,787.85 | 0.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 97,612.00 | 292,319.00 | 195,224.00 | 97,612.00 | 100.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8280 | 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 | 353,797.00 | 353,797.00 | 9,890.81 | 318,922.00 | (36,875.00) | -10.4% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|--|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| NCLB/ASA | 3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510 | 8290 | 43,000.00 | 43,000.00 | 10,157.58 | 39,198.57 | (3,801.43) | -8.8% |
| NCLB: Title I, Part A, Basic Grants Low-income and Neglected | 3010 | 8290 | 871,073.85 | 871,073.85 | 0.00 | 992,036.82 | 120,962.97 | 13.9% |
| 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 | 135,648.00 | 135,648.00 | 0.00 | 157,616.63 | 21,968.63 | 16.2% |
| NCLB: Title III, Immigration Education Program | 4201 | 8290 | 23,145.00 | 23,145.00 | 2,936.02 | 25,320.00 | 2,175.00 | 9.4% |
| NCLB: Title III, Limited English Proficient (LEP) Student Program | 4203 | 8290 | 153,831.35 | 153,831.35 | 0.00 | 191,817.54 | 37,986.19 | 24.7% |
| 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 | 3500-3899 | 8290 | 105,534.00 | 105,534.00 | 0.00 | 105,534.00 | 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 | 264,733.00 | 131,733.00 | 13,360.05 | 153,233.00 | 21,500.00 | 16.3% |
| TOTAL, FEDERAL REVENUE | | | 2,582,017.20 | 2,625,162.05 | 328,463.46 | 2,888,890.41 | 281,528.36 | 10.0% |
| 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 | 145,578.00 | 145,578.00 | 40,782.00 | 145,578.00 | 0.00 | 0.0% |
| Economic Impact Aid | 7090-7091 | 8311 | 931,465.02 | 557,720.00 | 123,921.00 | 619,603.00 | 61,883.00 | 11.1% |
| Spec. Ed. Transportation | 7240 | 8311 | 61,241.00 | 61,241.00 | 16,804.00 | 81,241.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Year Round School Incentive | | 8425 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Class Size Reduction, K-3 | | 8434 | 0.00 | 0.00 | 0.00 | 0.00 | 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 | 2,321.00 | 0.00 | 0.00 | 0.0% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 574,005.00 | 574,005.00 | 0.00 | 623,609.00 | 49,604.00 | 8.8% |
| 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 | 8650-8690 | 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 | 8200 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| School Community Violence Prevention Grant | 7391 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| Quality Education Investment Act | 7400 | 8590 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 3,033,650.40 | 3,033,650.40 | 1,384,058.91 | 3,110,558.23 | 76,907.83 | 2.5% |
| TOTAL, OTHER STATE REVENUE | | | 4,745,939.42 | 4,372,194.40 | 1,567,866.91 | 4,560,589.23 | 188,394.83 | 4.3% |
| OTHER LOCAL REVENUE | | | | | | | | |
| Other Local Revenue | | | | | | | | |
| County and District Taxes | | | | | | | | |
| Other Restricted Levies | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds | | | | | | | | |
| Not Subject to RL Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-Revenue | | | | | | | | |
| Limit Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 59,000.00 | 59,000.00 | 12,495.00 | 59,000.00 | 0.00 | 0.0% |
| Interest | | 8660 | 80,000.00 | 80,000.00 | 9,744.10 | 50,000.00 | (30,000.00) | -37.5% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Services | 7230, 7240 | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | All Other | 8677 | 433,217.00 | 433,217.00 | 85,643.00 | 433,297.00 | 80.00 | 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 | 138,422.19 | 156,370.05 | 64,157.48 | 171,647.93 | 15,277.88 | 9.8% |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers Of Apportionments | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6500 | 8792 | 848,513.00 | 789,901.00 | 146,316.00 | 789,901.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| ROC/P Transfers | | | | | | | | |
| From Districts or Charter Schools | 6360 | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | 6360 | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | 6360 | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|--|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| From JPAs | All Other | 8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 1,559,152.19 | 1,518,488.05 | 318,355.58 | 1,503,845.93 | (14,642.12) | -1.0% |
| TOTAL, REVENUES | | | 30,444,531.89 | 29,851,877.20 | 5,892,495.80 | 32,227,073.40 | 2,375,196.20 | 8.0% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|----------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| CERTIFICATED SALARIES | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 13,259,418.80 | 13,259,418.80 | 3,588,103.94 | 13,742,768.07 | (483,349.27) | -3.6% |
| Certificated Pupil Support Salaries | | 1200 | 1,229,578.00 | 1,323,325.00 | 414,023.94 | 1,284,362.00 | 38,963.00 | 2.9% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 1,427,732.00 | 1,427,732.00 | 474,331.88 | 1,435,324.00 | (7,592.00) | -0.5% |
| Other Certificated Salaries | | 1900 | 634,382.73 | 634,382.73 | 165,482.78 | 609,321.27 | 25,061.46 | 4.0% |
| TOTAL, CERTIFICATED SALARIES | | | 16,551,111.53 | 16,644,858.53 | 4,641,942.50 | 17,071,775.34 | (428,916.81) | -2.6% |
| CLASSIFIED SALARIES | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 654,496.50 | 704,460.50 | 150,831.29 | 692,631.50 | 11,829.00 | 1.7% |
| Classified Support Salaries | | 2200 | 2,246,184.00 | 2,269,939.00 | 695,195.13 | 2,278,032.00 | (8,093.00) | -0.4% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 324,684.00 | 324,684.00 | 106,835.88 | 324,974.00 | (290.00) | -0.1% |
| Clerical, Technical and Office Salaries | | 2400 | 1,630,090.00 | 1,630,090.00 | 522,522.72 | 1,823,598.08 | 6,491.94 | 0.4% |
| Other Classified Salaries | | 2900 | 129,033.72 | 133,033.72 | 18,984.45 | 85,097.00 | 47,936.72 | 36.0% |
| TOTAL, CLASSIFIED SALARIES | | | 4,984,488.22 | 5,062,207.22 | 1,494,369.47 | 5,004,332.56 | 57,874.68 | 1.1% |
| EMPLOYEE BENEFITS | | | | | | | | |
| STRS | | 3101-3102 | 1,365,055.76 | 1,365,312.50 | 375,598.17 | 1,372,337.26 | (7,024.76) | -0.5% |
| PERS | | 3201-3202 | 539,090.24 | 545,205.92 | 167,303.20 | 543,592.24 | 1,613.68 | 0.3% |
| OASDI/Medicare/Alternative | | 3301-3302 | 624,770.92 | 629,942.23 | 174,917.45 | 633,570.22 | (3,627.99) | -0.6% |
| Health and Welfare Benefits | | 3401-3402 | 2,349,278.48 | 2,370,530.48 | 609,499.50 | 2,247,608.83 | 122,921.65 | 5.2% |
| Unemployment Insurance | | 3501-3502 | 240,195.40 | 241,598.50 | 64,333.35 | 242,538.97 | (940.47) | -0.4% |
| Workers' Compensation | | 3801-3802 | 217,167.14 | 218,451.32 | 58,898.97 | 219,165.07 | (713.75) | -0.3% |
| OPEB, Allocated | | 3701-3702 | 228,957.89 | 228,957.89 | 0.00 | 228,957.89 | 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 | 68,667.47 | 68,667.47 | 23,490.16 | 69,631.87 | (964.40) | -1.4% |
| Other Employee Benefits | | 3901-3902 | 0.00 | 0.00 | 0.00 | 9,315.00 | (9,315.00) | New |
| TOTAL, EMPLOYEE BENEFITS | | | 5,633,193.30 | 5,668,666.31 | 1,474,038.80 | 5,568,717.35 | 101,948.96 | 1.8% |
| BOOKS AND SUPPLIES | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 335,523.00 | 358,894.23 | 11,157.89 | 866,922.07 | (508,027.84) | -141.6% |
| Books and Other Reference Materials | | 4200 | 1,500.00 | 1,500.00 | 0.00 | 1,500.00 | 0.00 | 0.0% |
| Materials and Supplies | | 4300 | 1,321,753.20 | 1,336,999.82 | 312,274.06 | 1,625,517.23 | (288,517.41) | -21.6% |
| Noncapitalized Equipment | | 4400 | 151,390.01 | 158,182.79 | 40,818.57 | 182,995.57 | (28,832.78) | -17.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 1,810,166.21 | 1,853,556.84 | 364,050.52 | 2,676,934.87 | (823,378.03) | -44.4% |
| 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 | 190,745.37 | 192,945.47 | 19,630.07 | 274,448.69 | (81,503.22) | -42.2% |
| Dues and Memberships | | 5300 | 38,880.00 | 38,880.00 | 19,282.44 | 29,240.00 | 9,640.00 | 24.8% |
| Insurance | | 5400-5450 | 160,000.00 | 180,000.00 | 127,040.00 | 180,000.00 | 0.00 | 0.0% |
| Operations and Housekeeping Services | | 5500 | 1,213,640.00 | 1,213,640.00 | 345,488.56 | 1,213,640.00 | 0.00 | 0.0% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 228,124.00 | 228,124.00 | 74,138.88 | 237,224.00 | (9,100.00) | -4.0% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | (8,907.00) | (10,134.00) | 0.00 | (10,134.00) | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 | 1,059,537.43 | 1,197,243.08 | 407,103.55 | 1,133,936.52 | 63,306.56 | 5.3% |
| Communications | | 5900 | 114,281.00 | 114,281.00 | 49,419.29 | 115,288.00 | (1,005.00) | -0.9% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 2,996,300.80 | 3,134,979.55 | 1,042,098.79 | 3,153,641.21 | (18,661.86) | -0.6% |

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 | 25,000.00 | 25,000.00 | 0.00 | 24,000.00 | 1,000.00 | 4.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | 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 | 51,420.00 | 51,420.00 | 6,034.00 | 60,893.36 | (9,473.36) | -18.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, CAPITAL OUTLAY | | | 276,420.00 | 276,420.00 | 6,034.00 | 284,893.36 | (8,473.36) | -3.1% |
| 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 | 8500 | 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 | 8500 | 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 | | 7289 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | |
| Debt Service - Interest | | 7438 | 8,561.81 | 8,561.81 | 2,327.50 | 8,561.81 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 152,638.19 | 152,638.19 | 37,472.50 | 152,638.19 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 159,200.00 | 159,200.00 | 39,800.00 | 159,200.00 | 0.00 | 0.0% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | 0.00 | 0.00 | 0.00 | 0.00 | | |
| Transfers of Indirect Costs - Interfund | | 7350 | (85,543.00) | (85,543.00) | 0.00 | (85,543.00) | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (85,543.00) | (85,543.00) | 0.00 | (85,543.00) | 0.00 | 0.0% |
| TOTAL, EXPENDITURES | | | 32,325,327.08 | 32,714,345.45 | 9,062,334.08 | 33,831,951.89 | (1,117,606.24) | -3.4% |

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

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff (E/B) (F) |
|---|----------------|--------------|---------------------|-------------------------------------|---------------------|---------------------------|----------------------------|------------------|
| INTERFUND TRANSFERS | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 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 | (0.10) | | |
| 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 | (0.10) | (0.10) | New |
| TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e) | | | 0.00 | 0.00 | 0.00 | (0.10) | 0.10 | New |

| <u>Resource</u> | <u>Description</u> | <u>2012-13 Projected Year Totals</u> |
|---------------------------|--|--|
| 3010 | NCLB: Title I, Part A, Basic Grants Low-Inco | 27,686.87 |
| 3310 | Special Ed: IDEA Basic Local Assistance En | 11,947.55 |
| 6500 | Special Education | 33,348.38 |
| 7091 | Economic Impact Aid: Limited English Profici | 7,807.48 |
| 7230 | Transportation: Home to School | 0.01 |
| 7236 | School Bus Emissions Reduction Funds | 27,500.00 |
| 9010 | Other Restricted Local | 105,693.51 |
| Total, Restricted Balance | | <u>213,983.80</u> |

Multi-year Projections

Central Union High School District

Multi-Year Assumptions for 2013-2014 & 2014-2015

Unrestricted:

- **Base Revenue Limit** is projected to remain the same in 2013-2014 and increase 2.3% in 2014-2015 based on Imperial County Office of Education's Projected Assumptions (see ICOE's Projected Assumptions in this section).
- **Revenue Limit ADA** is projected to remain the same for both years.
- **Federal Revenues** present some uncertainties as we are not sure if we will be receiving any unrestricted federal funding. Due to the unpredictability of MAA funding we have budgeted zero dollars in both years.
- **Other State Revenues** are projected to remain the same in 2013-2014 and increase 2.3% in 2014-2015 based on ICOE's Projected Assumptions.
- **Other Local Revenues** are projected to remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 43.72% in 2013-2014 mainly due to reduced restricted revenues causing a higher contribution from unrestricted of approximately 8.2% (spread over both years) to account for possible federal sequestration cuts as advised by ICOE's Projected Assumptions. An increase of 16.5% is projected for 2014-2015.
- **Certificated Salaries** are projected to increase a net of 1.11% in 2013-2014 due to the one-time off schedule payout of \$80,000 for Certificated in 2012-2013 not recurring in 2013-2014 and the 1.66% historical step and column increase. In 2014-2015 it is projected to increase by the average 1.66% historical step and column increase.
- **Classified Salaries** are projected to increase by the average 1.17% historical step and column increase for both years.
- **Employee Benefits** are projected to increase a net of 1.17% in 2013-2014 due to the one-time off schedule payout of \$80,000 for Certificated in 2012-2013 not recurring in 2013-2014 and the 1.41% historical increase. In 2014-2015 the historical 1.41% increase is estimated.
- **Books and Supplies** are projected to increase by the 2.3% CPI in 2013-2014 and 2.5% CPI in 2014-2015 based on ICOE's Projected Assumptions.

- **Services & Operating Expenditures** are projected to increase by the 2.3% CPI in 2013-2014 and 2.5% CPI in 2014-2015 based on ICOE's Projected Assumptions.
- **Capital Outlay** is projected to increase by the 2.3% CPI in 2013-2014 and 2.5% CPI in 2014-2015 based on ICOE's Projected Assumptions.
- **Other Outgo** is projected to remain the same for 2013-2014 and be zero for 2014-2015, as the debt represented here will be paid off.
- **Other Outgo Transfers of Indirect Costs** are projected to remain the same for both years.
- **Other Financing Uses** are projected to be zero for both years.

Unrestricted Deficit/Surplus Spending

Unrestricted deficit spending is projected to be \$1,788,383 for 2013-2014 and \$1,891,311 for 2014-2015. This deficit spending represents the continued loss of BRL and steady increase of routine expenditures, for example step and column and inflation increases. The end of 2011-2012 was the last of the ARRA funding and Education Jobs Funding that has made these difficult economic times bearable. If in fact there isn't any further government assistance, administration will be seeking solutions to balance the budget as Ending Fund Balance shrinks. The district expects to maintain a positive certified budget.

Restricted:

- **Revenue Limit Sources** are projected to remain the same for both years.
- **Federal Revenues** are projected to decrease 4.1% in 2013-2014 and 4.28% in 2014-2015 based on ICOE's Projected Assumptions.
- **Other State Revenues** are projected to remain the same in 2013-2014 and increase 2.3% in 2014-2015 based on ICOE's Projected Assumptions.
- **Other Local Revenues** are projected to remain the same for both years.
- **Other Financing Sources** represents interfund transfers and contributions from unrestricted to restricted. At this time, we are estimating an increase of 43.72% in 2013-2014 mainly due to reduced restricted revenues causing a higher contribution from unrestricted of approximately 8.2% (spread over both years) to account for possible federal sequestration cuts as advised by ICOE's Projected Assumptions. An increase of 16.5% is projected for 2014-2015.
- **Certificated Salaries** are projected to increase by the average 1.66% historical step and column increase for both years.
- **Classified Salaries** are projected to increase by an average of 1.17% for step and column for both years.

- **Employee Benefits** are projected to increase by the average 1.41% historical increase for both years.
- **Books and Supplies** are projected to increase by the 2.3% CPI in 2013-2014 and 2.5% CPI in 2014-2015 based on ICOE's Projected Assumptions.
- **Services & Operating Expenditures** are projected to increase by the 2.3% CPI in 2013-2014 and 2.5% CPI in 2014-2015 based on ICOE's Projected Assumptions.
- **Capital Outlay** is projected to decrease by 96.07% due to the one-time SHS track repair in 2012-2013. And increase by the 2.5% CPI in 2014-2015 based on ICOE's Projected Assumptions.
- **Other Outgo Transfers of Indirect Costs** are projected to remain the same for both years.
- **Other Financing Uses** are projected to remain at zero for both years.

Restricted Deficit/Surplus Spending

Restricted deficit spending is projected to be \$213,983 for 2013-2014 and zero for 2014-2015. It is important to remember that Restricted Programs have REB (restricted ending balance) and Carryover from PY (prior years), therefore this isn't true deficit spending.

| |
|--|
| THE MULTI-YEAR PROJECTION ASSUMPTIONS FOR THE 2012-13 FIRST INTERIM |
|--|

REVENUE LIMIT SOURCES 8010-8099

- 13-14 = 0% COLA, deficit 22.272% (or 0.77728), change in ADA assumptions
- 14-15 = 2.3% COLA, deficit 22.272% (or 0.77728), change in ADA assumptions

FEDERAL REVENUES 8100-8299

- 13-14 & 14-15 – Reduce restricted revenues by approximately 8.2% to account for possible federal sequestration cuts

OTHER STATE REVENUES 8300-8599

- 13-14 = 0% COLA, Lottery \$124.00/\$30.00
- 14-15 = 2.3% COLA, Lottery \$124.00/\$30.00

OTHER LOCAL REVENUES 8600-8799

- No change

CERTIFICATED SALARIES 1000-1999

- Include Step/Column increases
- Include any projected FTE changes

CLASSIFIED SALARIES 2000-2999

- Include Step increases
- Include any projected FTE changes

EMPLOYEE BENEFITS 3000-3999

- Based on changes in certificated & classified salaries
- H&W Benefits – Use current cap or 5-10% (at least) increase in 2013-14 and 2014-15

BOOKS AND SUPPLIES 4000-4999

- % change in ADA and CPI: 2013-14 = 2.3%, 2014-15 = 2.5%
- Include/exclude any one time costs

SERVICES, OTHER OPERATING EXPENSES 5000-5999

- CPI: 2013-14 = 2.3%, 2014-15 = 2.5%
- Include/exclude any one time costs

CAPITAL OUTLAY 6000-6599

- CPI: 2013-14 = 2.3%, 2014-15 = 2.5%
- Include/exclude any one time costs

| 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 | 22,939,405.60 | | | | |
| a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024) | | 7,723.43 | 0.00% | 7,723.43 | 2.30% | 7,901.07 |
| 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) | | 3,908.54 | 0.00% | 3,908.54 | 0.00% | 3,908.54 |
| d. Total Base Revenue Limit ((Line A1a plus A1b) times A1c) (ID 0034, 0724) | | 30,187,335.09 | 0.00% | 30,187,335.09 | 2.30% | 30,881,648.14 |
| 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) | | 30,187,335.09 | 0.00% | 30,187,335.09 | 2.30% | 30,881,648.14 |
| g. Deficit Factor (Form RLI, line 16) | | 0.77728 | 0.00% | 0.77728 | 0.00% | 0.77728 |
| h. Deficit Revenue Limit (Line A1f times line A1g) (ID 0284) | | 23,464,011.82 | 0.00% | 23,464,011.82 | 2.30% | 24,003,687.47 |
| 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) | | (336,542.23) | 0.00% | (336,542.23) | 0.00% | (336,542.23) |
| k. Other Adjustments (Form RLI, lines 18 thru 20 and line 41) | | (188,063.97) | 0.00% | (188,063.97) | 0.00% | (188,063.97) |
| l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1) | | 22,939,405.62 | 0.00% | 22,939,405.62 | 2.35% | 23,479,081.27 |
| 2. Federal Revenues | 8100-8299 | 40,733.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 3,157,551.93 | 0.00% | 3,157,551.93 | 2.30% | 3,230,175.62 |
| 4. Other Local Revenues | 8600-8799 | 654,601.93 | 0.00% | 654,601.93 | 0.00% | 654,601.93 |
| 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 | (1,872,525.06) | 43.72% | (2,691,216.63) | 16.50% | (3,135,172.24) |
| 6. Total (Sum lines A11 thru A5) | | 24,919,767.42 | -3.45% | 24,060,342.85 | 0.70% | 24,228,686.58 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 14,679,482.28 | | 14,841,833.69 |
| b. Step & Column Adjustment | | | | 242,351.41 | | 246,374.44 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (80,000.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 14,679,482.28 | 1.11% | 14,841,833.69 | 1.66% | 15,088,208.13 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 3,252,441.50 | | 3,290,495.07 |
| b. Step & Column Adjustment | | | | 38,053.57 | | 38,498.79 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 3,252,441.50 | 1.17% | 3,290,495.07 | 1.17% | 3,328,993.86 |
| 3. Employee Benefits | 3000-3999 | 4,453,143.90 | 1.19% | 4,506,355.01 | 1.41% | 4,569,894.62 |
| 4. Books and Supplies | 4000-4999 | 832,432.14 | 2.30% | 851,578.08 | 2.50% | 872,867.53 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 2,327,681.78 | 2.30% | 2,381,281.46 | 2.50% | 2,440,748.92 |
| 6. Capital Outlay | 6000-6999 | 50,893.36 | 2.30% | 52,063.91 | 2.50% | 53,365.50 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 159,200.00 | 0.00% | 159,200.00 | -100.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (234,081.34) | 0.00% | (234,081.34) | 0.00% | (234,081.34) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 25,521,193.62 | 1.28% | 25,848,725.88 | 1.05% | 26,119,997.22 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | (601,426.20) | | (1,788,383.03) | | (1,891,310.64) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 10,364,807.34 | | 9,763,381.14 | | 7,974,998.11 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 9,763,381.14 | | 7,974,998.11 | | 6,083,687.47 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 43,260.37 | | 43,260.37 | | 43,260.37 |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | | | |
| d. Assigned | 9780 | 500,000.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 9,220,120.75 | | 7,931,737.74 | | 6,040,427.10 |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 9,763,381.12 | | 7,974,998.11 | | 6,083,687.47 |

| Description | Object Codes | Projected Year Totals (Form 011) (A) | % Change (Cols. C-A/A) (B) | 2013-14 Projection (C) | % Change (Cols. E-C/C) (D) | 2014-15 Projection (E) |
|--|--------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 9,220,120.75 | | 7,931,737.74 | | 6,040,427.10 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| (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) | | | | | | |
| | | 9,220,120.75 | | 7,931,737.74 | | 6,040,427.10 |
| 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. | | | | | | |
| Bd - remove the \$80,000 one time off schedule payout for Certificated | | | | | | |

| 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) |
|--|----------------------|--------------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <i>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</i> | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. Revenue Limit Sources | 8010-8099 | 336,542.23 | 0.00% | 336,542.23 | 0.00% | 336,542.23 |
| 2. Federal Revenues | 8100-8299 | 2,845,957.41 | -4.10% | 2,729,273.16 | -4.28% | 2,612,588.90 |
| 3. Other State Revenues | 8300-8599 | 1,403,037.30 | 0.00% | 1,403,037.30 | 2.30% | 1,435,307.16 |
| 4. Other Local Revenues | 8600-8799 | 849,244.00 | 0.00% | 849,244.00 | 0.00% | 849,244.00 |
| 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 | 1,872,524.96 | 43.72% | 2,691,216.63 | 16.50% | 3,135,172.24 |
| 6. Total (Sum lines A1 thru A5) | | 7,307,305.90 | 9.61% | 8,009,313.32 | 4.49% | 8,368,854.53 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 2,392,293.06 | | 2,432,005.12 |
| b. Step & Column Adjustment | | | | 39,712.06 | | 40,371.29 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 2,392,293.06 | 1.66% | 2,432,005.12 | 1.66% | 2,472,376.41 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 1,751,891.06 | | 1,772,388.19 |
| b. Step & Column Adjustment | | | | 20,497.13 | | 20,736.94 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 1,751,891.06 | 1.17% | 1,772,388.19 | 1.17% | 1,793,125.13 |
| 3. Employee Benefits | 3000-3999 | 1,113,573.45 | 1.41% | 1,129,274.84 | 1.41% | 1,145,197.61 |
| 4. Books and Supplies | 4000-4999 | 1,844,502.73 | 2.30% | 1,886,926.29 | 2.50% | 1,934,099.45 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 825,959.43 | 2.30% | 844,956.50 | 2.50% | 866,080.41 |
| 6. Capital Outlay | 6000-6999 | 234,000.00 | -96.07% | 9,207.00 | 2.50% | 9,437.18 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 148,538.34 | 0.00% | 148,538.34 | 0.00% | 148,538.34 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments (Explain in Section F below) | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 8,310,758.07 | -1.05% | 8,223,296.28 | 1.77% | 8,368,854.53 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| <i>(Line A6 minus line B11)</i> | | | | | | |
| | | (1,003,452.17) | | (213,982.96) | | 0.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1e) | | 1,217,435.13 | | 213,982.96 | | 0.00 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 213,982.96 | | 0.00 | | 0.00 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 213,983.80 | | | | |
| 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 | (0.84) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | | | | | |
| <i>(Line D3f must agree with line D2)</i> | | | | | | |
| | | 213,982.96 | | 0.00 | | 0.00 |

| 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 | | | | | |
| <i>(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)</i> | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| 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 | 23,275,947.83 | 0.00% | 23,275,947.85 | 2.32% | 23,815,623.50 |
| 2. Federal Revenues | 8100-8299 | 2,886,690.41 | -5.45% | 2,729,273.16 | -4.28% | 2,612,588.90 |
| 3. Other State Revenues | 8300-8599 | 4,560,589.23 | 0.00% | 4,560,589.23 | 2.30% | 4,665,482.78 |
| 4. Other Local Revenues | 8600-8799 | 1,503,845.93 | 0.00% | 1,503,845.93 | 0.00% | 1,503,845.93 |
| 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 | (0.10) | -100.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5) | | 32,227,073.32 | -0.49% | 32,069,656.17 | 1.65% | 32,597,541.11 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 17,071,775.34 | | 17,273,838.81 |
| b. Step & Column Adjustment | | | | 282,063.47 | | 286,745.73 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (80,000.00) | | 0.00 |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 17,071,775.34 | 1.18% | 17,273,838.81 | 1.66% | 17,560,584.54 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 5,004,332.56 | | 5,062,883.26 |
| b. Step & Column Adjustment | | | | 58,550.70 | | 59,235.73 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | 0.00 | | 0.00 |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 5,004,332.56 | 1.17% | 5,062,883.26 | 1.17% | 5,122,118.99 |
| 3. Employee Benefits | 3000-3999 | 5,566,717.35 | 1.24% | 5,635,629.85 | 1.41% | 5,715,092.23 |
| 4. Books and Supplies | 4000-4999 | 2,676,934.87 | 2.30% | 2,738,504.37 | 2.50% | 2,806,966.98 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 3,153,641.21 | 2.30% | 3,226,237.96 | 2.50% | 3,306,829.33 |
| 6. Capital Outlay | 6000-6999 | 284,893.36 | -78.49% | 61,270.91 | 2.50% | 62,802.68 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 159,200.00 | 0.00% | 159,200.00 | -100.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (85,543.00) | 0.00% | (85,543.00) | 0.00% | (85,543.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 33,831,951.69 | 0.71% | 34,072,022.16 | 1.22% | 34,488,851.75 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE | | | | | | |
| (Line A6 minus line B11) | | | | | | |
| | | (1,604,878.37) | | (2,002,365.99) | | (1,891,310.64) |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 011, line F1a) | | 11,582,242.47 | | 9,977,364.10 | | 7,974,998.11 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 9,977,364.10 | | 7,974,998.11 | | 6,083,687.47 |
| 3. Components of Ending Fund Balance (Form 011) | | | | | | |
| a. Nonspendable | 9710-9719 | 43,260.37 | | 43,260.37 | | 43,260.37 |
| b. Restricted | 9740 | 213,983.80 | | 0.00 | | 0.00 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 0.00 | | 0.00 |
| d. Assigned | 9780 | 500,000.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 9,220,120.75 | | 7,931,737.74 | | 6,040,427.10 |
| 2. Unassigned/Unappropriated | 9790 | (0.84) | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance | | 9,977,364.08 | | 7,974,998.11 | | 6,083,687.47 |
| (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 | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 9,220,120.75 | | 7,931,737.74 | | 6,040,427.10 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections) | 979Z | (0.84) | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1 thru E2b) | | 9,220,119.91 | | 7,931,737.74 | | 6,040,427.10 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 27.25% | | 23.28% | | 17.51% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | No | | | | | |
| b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): | | | | | | |
| 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E) | | | | | | |
| | | 0.00 | | | | |
| 2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections) | | | | | | |
| | | 3,836.28 | | 3,836.28 | | 3,836.28 |
| 3. Calculating the Reserves | | | | | | |
| a. Expenditures and Other Financing Uses (Line B11) | | 33,831,951.69 | | 34,072,022.16 | | 34,488,851.75 |
| b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) | | 0.00 | | 0.00 | | 0.00 |
| c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) | | 33,831,951.69 | | 34,072,022.16 | | 34,488,851.75 |
| d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details) | | 3% | | 3% | | 3% |
| e. Reserve Standard - By Percent (Line F3c times F3d) | | 1,014,958.55 | | 1,022,160.66 | | 1,034,665.55 |
| f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details) | | 0.00 | | 0.00 | | 0.00 |
| g. Reserve Standard (Greater of Line F3e or F3f) | | 1,014,958.55 | | 1,022,160.66 | | 1,034,665.55 |
| h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g) | | YES | | YES | | YES |

**Special Ed
Maintenance of Effort**

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,290,309.00 | | 1,290,309.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 522,823.00 | | 522,823.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 444,436.49 | | 444,436.49 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,205.03 | | 85,205.03 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 46,000.00 | | 46,000.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,389,773.52 | 0.00 | 2,389,773.52 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,389.21 | | 3,389.21 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,389.21 | | 3,389.21 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,389.21 | | 3,389.21 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,392,162.73 | 0.00 | 2,392,162.73 |
| STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,042,232.00 | | 1,042,232.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 172,571.00 | | 172,571.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 276,795.88 | | 276,795.88 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 85,205.03 | | 85,205.03 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 36,000.00 | | 36,000.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,592,803.91 | 0.00 | 1,592,803.91 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,389.21 | | 3,389.21 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,389.21 | | 3,389.21 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,389.21 | | 3,389.21 |
| | TOTAL BEFORE OBJECT 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,596,193.12 | 0.00 | 1,596,193.12 |
| 8990 | Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999) | | | | | | | | | 0.00 |
| | TOTAL COSTS | | | | | | | 1,596,193.12 | | 1,596,193.12 |

| Object Code | Description | Special Education, Unspecified, (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5060) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|--|--|---|-----------------------------------|---|--|---|--|---|--------------|------------|
| LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | TOTAL BEFORE OBJECTS 8091, 8099, AND 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 8091, 8099 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | |
| 8990 | Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section) | | | | | | | | | 398,542.23 |
| 8990 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 8010-7810, except 6500-6540, & 7240, goals 5000-5999) | | | | | | | | | 188,441.03 |
| | TOTAL COSTS | | | | | | | | | 524,983.26 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5090) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|---|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,216,991.70 | | 1,216,991.70 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 520,532.49 | | 520,532.49 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 441,590.92 | | 441,590.92 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52,472.85 | | 52,472.85 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,567.03 | | 4,567.03 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,235,814.99 | | 2,235,814.99 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,235,814.99 | 0.00 | 2,235,814.99 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77.56 | | 77.56 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-add) | 387,250.60 | | | | | | | | 387,250.60 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77.56 | 0.00 | 77.56 |
| | TOTAL COSTS | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,235,892.55 | 0.00 | 2,235,892.55 |
| FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-9999, except 3330, 3340, 3365, 3360, 3370, 3375, 3395, & 3405) | | | | | | | | | | |
| 1000-1999 | Certificated Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 109,709.63 | | 109,709.63 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 351,678.99 | | 351,678.99 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 146,854.12 | | 146,854.12 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,394.21 | | 13,394.21 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,867.99 | | 1,867.99 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 623,494.91 | | 623,494.91 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 623,494.91 | 0.00 | 623,494.91 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Interfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECT 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 623,494.91 | 0.00 | 623,494.91 |
| 8990 | Leas: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3395, all goals; resources 3000-3178 & 3410-5810, goals 6000-5999) | | | | | | | | | 0.57 |
| | TOTAL COSTS | | | | | | | 623,494.34 | | 623,494.34 |

| Object Code | Description | Special Education, Unspecified (Goal 5001) | Regionalized Services (Goal 5050) | Regionalized Program Specialist (Goal 5090) | Special Education, Infants (Goal 5710) | Special Education, Preschool Students (Goal 5730) | Spec. Education, Ages 5-22 Severely Disabled (Goal 5750) | Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770) | Adjustments* | Total |
|---|--|--|-----------------------------------|---|--|---|--|---|--------------|--------------|
| STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 82; resources 0000-2999, 3350, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,106,972.07 | | 1,106,972.07 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 188,853.53 | | 188,853.53 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 294,708.80 | | 294,708.80 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 39,088.64 | | 39,088.64 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,899.04 | | 2,899.04 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,612,320.08 | | 1,612,320.08 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,612,320.08 | 0.00 | 1,612,320.08 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77.56 | | 77.56 |
| 7350 | Transfers of Indirect Costs - Intertfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| PCRA | Program Cost Report Allocations (non-act) | 387,250.60 | | | | | | | | 387,250.60 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 77.56 | 0.00 | 77.56 |
| | TOTAL BEFORE OBJECT 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,612,397.64 | 0.00 | 1,612,397.64 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 0.57 |
| | TOTAL COSTS | | | | | | | | | 0.57 |
| LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 82; resources 0000-1999 & 8000-9999) | | | | | | | | | | |
| 1000-1999 | Certified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 2000-2999 | Classified Salaries | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 3000-3999 | Employee Benefits | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 4000-4999 | Books and Supplies | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 5000-5999 | Services and Other Operating Expenditures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 6000-6999 | Capital Outlay | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7130 | State Special Schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7430-7439 | Debt Service | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Direct Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7310 | Transfers of Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 7350 | Transfers of Indirect Costs - Intertfund | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | Total Indirect Costs | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| | TOTAL BEFORE OBJECTS 8091, 8099, AND 8980 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | | 0.00 |
| 8091, 8099 | Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999) | | | | | | | | | 332,957.72 |
| 8980 | Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section) | | | | | | | | | 0.57 |
| 8980 | Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 8500, 8510, & 7240, all goals; resources 2000-2999 & 8010-7810, except 8500, 8510, & 7240, goals 5000-5999) | | | | | | | | | 181,584.06 |
| | TOTAL COSTS | | | | | | | | | 514,522.35 |

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2012-13 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

Combined state and local expenditures

Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

| List exempt reductions, if any, to be used in the calculation below: | <u>State and Local</u> | <u>Local Only</u> |
|--|------------------------|-------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Total exempt reductions | <u>0.00</u> | <u>0.00</u> |

SELPA: (??)

SECTION 2 Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

| | <u>State and Local</u> | <u>Local Only</u> |
|---|------------------------|-------------------|
| Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | |
| Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320) | _____ | |
| Increase in funding (if difference is positive) | <u>0.00</u> | |
| Maximum available for MOE reduction (50% of increase in funding) | <u>0.00</u> (a) | |
| Current year funding (IDEA Section 619 - Resource 3315) | _____ | |
| Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320) | <u>0.00</u> (b) | |

| | | |
|--|-------------|-------|
| If (b) is greater than (a). | | |
| Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) | _____ | (c) |
| Available for MOE reduction. (line (a) minus line (c), zero if negative) | <u>0.00</u> | (d) |
| Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction). | _____ | _____ |

| | | |
|---|-------------|-----------|
| If (b) is less than (a). | | |
| Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). | _____ | (e) _____ |
| Available to set aside for EIS (line (b) minus line (e), zero if negative) | <u>0.00</u> | (f) |

SELPA: (??)

SECTION 3

| | <u>Column A</u> Projected Exps. FY 2012-13 (LP-I Worksheet) | <u>Column B</u> Actual Expenditures FY 2011-12 (LA-I Worksheet) | <u>Column C</u> Difference (A - B) |
|--|--|--|--|
| A. COMBINED STATE AND LOCAL EXPENDITURES METHOD | | | |
| 1. Total special education expenditures | 2,392,162.73 | | |
| 2. Less: Expenditures paid from federal sources | 795,969.61 | | |
| 3. Expenditures paid from state and local sources | 1,596,193.12 | 1,612,398.21 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from state and local sources | 1,596,193.12 | 1,612,398.21 | (16,205.09) |
| 4. Special education unduplicated pupil count | 310 | 310 | |
| 5. Per capita state and local expenditures (A3/A4) | 5,149.01 | 5,201.28 | (52.27) |

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: (??)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

1. Last year's local expenditures met MOE requirement:

| | Projected Exps. FY 2012-13 | Actual Expenditures FY 2011-12 | Difference |
|---|-------------------------------|--------------------------------------|------------------|
| a. Expenditures paid from local sources | 524,983.26 | 514,522.35 | |
| Less: Exempt reduction(s) from SECTION 1 | | 0.00 | |
| Less: 50% reduction from SECTION 2 | | 0.00 | |
| Net expenditures paid from local sources | <u>524,983.26</u> | <u>514,522.35</u> | <u>10,460.91</u> |
| b. Per capita local expenditures (B1a/A4) | <u>1,693.49</u> | <u>1,659.75</u> | <u>33.74</u> |

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

| | Projected Exps. FY 2012-13 | Base FY | Difference |
|---|-------------------------------|---------|------------|
| a. Expenditures paid from local sources | | | |
| Less: Exempt reduction(s) from SECTION 1 | | | |
| Less: 50% reduction from SECTION 2 | | | |
| Net expenditures paid from local sources | | | |
| b. Special education unduplicated pupil count | | | |
| c. Per capita local expenditures (B2a/B2b) | | | |

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2012-13 MOE requirement and make the selection on Page 1.

Merritt Merten
Contact Name

760-336-4503
Telephone Number

Accountant
Title

mmerten@cuhsd.net
E-mail Address

Criteria and Standards Review

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) | 3,909.00 | 3,908.54 | 0.0% | Met |
| 1st Subsequent Year (2013-14) | 3,909.00 | 3,908.54 | 0.0% | Met |
| 2nd Subsequent Year (2014-15) | 3,909.00 | 3,908.54 | 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) | 4,014 | 4,103 | 2.2% | Not Met |
| 1st Subsequent Year (2013-14) | 4,014 | 4,103 | 2.2% | Not Met |
| 2nd Subsequent Year (2014-15) | 4,014 | 4,103 | 2.2% | Not Met |

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

Historically, the district has a higher enrollment at CBEDS than at P-2.

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) | 3,899 | 4,102 | 95.1% |
| Second Prior Year (2010-11) | 3,845 | 4,009 | 95.9% |
| First Prior Year (2011-12) | 3,836 | 4,102 | 93.5% |
| Historical Average Ratio: | | | 94.8% |
| District's ADA to Enrollment Standard (historical average ratio plus 0.5%): | | | 95.3% |

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) | 3,836 | 4,103 | 93.5% | Met |
| 1st Subsequent Year (2013-14) | 3,836 | 4,103 | 93.5% | Met |
| 2nd Subsequent Year (2014-15) | 3,836 | 4,103 | 93.5% | Met |

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: Revenue Limit

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

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

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

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

| Fiscal Year | Revenue Limit (Fund 01, Objects 8011, 8020-8089) | | Percent Change | Status |
|-------------------------------|---|--|----------------|---------|
| | Budget Adoption (Form 01CS, Item 4B) | First Interim Projected Year Totals | | |
| | Current Year (2012-13) | 21,480,330.23 | | |
| 1st Subsequent Year (2013-14) | 24,214,003.72 | 23,229,190.85 | -4.1% | Not Met |
| 2nd Subsequent Year (2014-15) | 24,863,426.67 | 23,768,863.12 | -4.4% | 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)

This is due to the passing of Measure 30, resulting in previously threatened revenue being restored.

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) | 21,021,916.11 | 24,051,548.91 | 87.4% |
| Second Prior Year (2010-11) | 20,340,961.03 | 23,173,487.82 | 87.8% |
| First Prior Year (2011-12) | 21,180,638.27 | 24,051,010.13 | 88.1% |
| Historical Average Ratio: | | | 87.8% |

| | 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): | 84.8% to 90.8% | 84.8% to 90.8% | 84.8% to 90.8% |

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) | 22,385,087.88 | 25,521,193.82 | 87.7% | Met |
| 1st Subsequent Year (2013-14) | 22,638,883.77 | 25,848,725.88 | 87.8% | Met |
| 2nd Subsequent Year (2014-15) | 22,987,098.81 | 26,119,997.22 | 88.0% | 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 MYP1 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 MYP1) | Percent Change | Change is Outside Explanation Range |
|--|---|---|----------------|--|
| Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP1, Line A2) | | | | |
| Current Year (2012-13) | 2,582,017.20 | 2,888,890.41 | 11.8% | Yes |
| 1st Subsequent Year (2013-14) | 2,541,284.20 | 2,729,273.18 | 7.4% | Yes |
| 2nd Subsequent Year (2014-15) | 2,541,284.20 | 2,612,588.90 | 2.8% | No |

Explanation:
(required if Yes)

see MYP assumptions

| | | | | |
|--|--------------|--------------|-------|----|
| Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP1, Line A3) | | | | |
| Current Year (2012-13) | 4,745,939.42 | 4,580,589.23 | -3.9% | No |
| 1st Subsequent Year (2013-14) | 4,745,939.42 | 4,580,589.23 | -3.9% | No |
| 2nd Subsequent Year (2014-15) | 4,745,939.42 | 4,865,482.78 | -1.7% | No |

Explanation:
(required if Yes)

| | | | | |
|--|--------------|--------------|-------|----|
| Other Local Revenue (Fund 01, Objects 8800-8799) (Form MYP1, Line A4) | | | | |
| Current Year (2012-13) | 1,559,152.19 | 1,503,845.93 | -3.5% | No |
| 1st Subsequent Year (2013-14) | 1,559,152.19 | 1,503,845.93 | -3.5% | No |
| 2nd Subsequent Year (2014-15) | 1,559,152.19 | 1,503,845.93 | -3.5% | No |

Explanation:
(required if Yes)

| | | | | |
|---|--------------|--------------|-------|-----|
| Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP1, Line B4) | | | | |
| Current Year (2012-13) | 1,810,166.21 | 2,678,934.87 | 47.9% | Yes |
| 1st Subsequent Year (2013-14) | 1,853,610.20 | 2,738,504.37 | 47.7% | Yes |
| 2nd Subsequent Year (2014-15) | 1,901,804.06 | 2,806,966.98 | 47.8% | Yes |

Explanation:
(required if Yes)

see MYP assumptions

| | | | | |
|--|--------------|--------------|------|-----|
| Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP1, Line B5) | | | | |
| Current Year (2012-13) | 2,996,300.80 | 3,153,641.21 | 5.3% | Yes |
| 1st Subsequent Year (2013-14) | 3,068,212.02 | 3,228,237.98 | 5.2% | Yes |
| 2nd Subsequent Year (2014-15) | 3,147,985.54 | 3,306,829.33 | 5.0% | No |

Explanation:
(required if Yes)

see MYP assumptions

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) | 8,887,108.81 | 8,951,125.57 | 0.7% | Met |
| 1st Subsequent Year (2013-14) | 8,848,375.81 | 8,793,708.32 | -0.6% | Met |
| 2nd Subsequent Year (2014-15) | 8,848,375.81 | 8,781,917.61 | -0.7% | Met |
| Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A) | | | | |
| Current Year (2012-13) | 4,806,467.01 | 5,830,576.08 | 21.3% | Not Met |
| 1st Subsequent Year (2013-14) | 4,921,822.22 | 5,964,742.33 | 21.2% | Not Met |
| 2nd Subsequent Year (2014-15) | 5,049,789.60 | 6,113,798.31 | 21.1% | 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 MET - Projected total operating revenues have not changed since budget adoption by more than the standard for the current year and two subsequent fiscal years.

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

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

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

- 1b. STANDARD 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)

see MYP assumptions

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

see MYP assumptions

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 | 323,253.27 | 1,289,801.72 | Met |
| 2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7B, Line 2c) | | 1,208,791.22 | |

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) | 27.3% | 23.3% | 17.5% |
| District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage): | 9.1% | 7.8% | 5.8% |

8B. Calculating the District's Deficit Spending Percentages

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years into the first and second columns.

| Fiscal Year | Projected Year Totals | | | Status |
|-------------------------------|--|---|---|---------|
| | Net Change In Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C) | Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11) | Deficit Spending Level (if Net Change in Unrestricted Fund Balance is negative, else N/A) | |
| Current Year (2012-13) | (601,426.22) | 25,521,193.62 | 2.4% | Met |
| 1st Subsequent Year (2013-14) | (1,788,383.03) | 25,848,725.88 | 6.9% | Met |
| 2nd Subsequent Year (2014-15) | (1,891,310.64) | 26,119,997.22 | 7.2% | 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)

see MYP assumptions

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 | | Status |
|-------------------------------|--|----------------------|--------|
| | (Form 011, Line F2) | (Form MYPI, Line D2) | |
| Current Year (2012-13) | 9,977,364.08 | | Met |
| 1st Subsequent Year (2013-14) | 7,974,998.11 | | Met |
| 2nd Subsequent Year (2014-15) | 6,083,887.47 | | Met |

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

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

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

Explanation:
(required if NOT met)

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

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

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

| Fiscal Year | Ending Cash Balance General Fund | | Status |
|------------------------|-------------------------------------|--|--------|
| | (Form CASH, Line F, June Column) | | |
| Current Year (2012-13) | 3,981,558.75 | | Met |

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|---------------------------|----------------------------------|----------------------------------|
| District Estimated P-2 ADA (Criterion 3, Item 3B) | 3,836 | 3,836 | 3,836 |
| 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) | 33,831,951.69 | 34,072,022.16 | 34,488,851.75 |
| 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) | 33,831,951.69 | 34,072,022.16 | 34,488,851.75 |
| 4. Reserve Standard Percentage Level | 3% | 3% | 3% |
| 5. Reserve Standard - by Percent (Line B3 times Line B4) | 1,014,958.55 | 1,022,180.68 | 1,034,665.55 |
| 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) | 1,014,958.55 | 1,022,180.68 | 1,034,665.55 |

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) | 9,220,120.75 | 7,931,737.74 | 6,040,427.10 |
| 3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c) | 0.00 | 0.00 | 0.00 |
| 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) | (0.84) | 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) | 9,220,119.91 | 7,931,737.74 | 6,040,427.10 |
| 9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3) | 27.25% | 23.28% | 17.51% |
| District's Reserve Standard (Section 10B, Line 7): | 1,014,958.55 | 1,022,180.66 | 1,034,865.55 |
| Status: | Met | Met | Met |

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

| Description / Fiscal Year | Budget Adoption (Form 01CS, Item S5A) | First Interim Projected Year Totals | Percent Change | Amount of Change | Status |
|---|--|--|-------------------|------------------|---------|
| 1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980) | | | | | |
| Current Year (2012-13) | (1,785,773.48) | (1,872,525.06) | 4.9% | 86,751.60 | Met |
| 1st Subsequent Year (2013-14) | (1,270,460.18) | (2,691,218.63) | 111.8% | 1,420,756.45 | Not Met |
| 2nd Subsequent Year (2014-15) | (1,721,897.32) | (3,135,172.24) | 82.1% | 1,413,274.92 | Not Met |
| 1b. Transfers In, General Fund * | | | | | |
| Current Year (2012-13) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2014-15) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1c. Transfers Out, General Fund * | | | | | |
| Current Year (2012-13) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 1st Subsequent Year (2013-14) | 0.00 | 0.00 | 0.0% | 0.00 | Met |
| 2nd Subsequent Year (2014-15) | 0.00 | 0.00 | 0.0% | 0.00 | Met |

1d. Capital Project Cost Overruns

Have capital project cost overruns occurred since 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)

see MYP assumptions

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S8B and S8C)
- 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 | 2 | General Fund | 7438 & 7439 | 318,400 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

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

| | | | | |
|---------------|---|--------------------------|-------------|-----------|
| Land Purchase | 4 | Special Reserve Fund 400 | 7438 & 7439 | 1,978,925 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

| 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 | 159,200 | 159,200 | 159,200 | 0 |
| Certificates of Participation | | | | |
| General Obligation Bonds | | | | |
| Supp Early Retirement Program | | | | |
| State School Building Loans | | | | |
| Compensated Absences | | | | |

Other Long-term Commitments (continued):

| | | | | |
|---|----------------|----------------|----------------|----------------|
| Land Purchase | 210,189 | 205,189 | 200,189 | 195,189 |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| Total Annual Payments: | 369,389 | 364,389 | 359,389 | 195,189 |
| Has total annual payment increased over prior year (2011-12)? | No | No | No | No |

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

| |
|-----|
| Yes |
|-----|

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

| |
|----|
| No |
|----|

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

| |
|----|
| No |
|----|

2. OPEB Liabilities

| | Budget Adoption (Form 01CS, Item S7A) | First Interim |
|---|--|---------------|
| a. OPEB actuarial accrued liability (AAL) | 5,053,311.00 | 5,053,311.00 |
| b. OPEB unfunded actuarial accrued liability (UAAL) | 5,053,311.00 | 5,053,311.00 |
| c. Are AAL and UAAL based on the district's estimate or an actuarial valuation? | Actuarial | Actuarial |
| d. If based on an actuarial valuation, indicate the date of the OPEB valuation. | Jun 30, 2010 | Jun 30, 2010 |

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) | 687,609.00 | 687,609.00 |
| 1st Subsequent Year (2013-14) | 687,609.00 | 687,609.00 |
| 2nd Subsequent Year (2014-15) | 687,609.00 | 687,609.00 |

| | | |
|--|------------|------------|
| 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) | 228,957.89 | 228,957.89 |
| 1st Subsequent Year (2013-14) | 182,009.09 | 228,957.89 |
| 2nd Subsequent Year (2014-15) | 130,634.00 | 228,957.89 |

| | | |
|---|------------|------------|
| c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount) | | |
| Current Year (2012-13) | 450,454.00 | 450,454.00 |
| 1st Subsequent Year (2013-14) | 450,450.00 | 450,454.00 |
| 2nd Subsequent Year (2014-15) | 450,450.00 | 450,454.00 |

| | | |
|---|----|----|
| d. Number of retirees receiving OPEB benefits | | |
| Current Year (2012-13) | 34 | 34 |
| 1st Subsequent Year (2013-14) | 26 | 26 |
| 2nd Subsequent Year (2014-15) | 20 | 20 |

4. Comments:

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

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

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

| |
|----|
| No |
|----|

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

| |
|-----|
| n/a |
|-----|

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

| |
|-----|
| n/a |
|-----|

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. | | |
| b. | | |

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)

| | Budget Adoption (Form 01CS, Item S7B) | First Interim |
|----|--|---------------|
| a. | | |
| | | |
| | | |

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

| | | |
|--|--|--|
| | | |
| | | |
| | | |

4. Comments:

| |
|--|
| |
|--|

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?
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 | 191.5 | 189.1 | 189.1 | 189.1 |

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 153,537

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| 7. Amount included for any tentative salary schedule increases | 0 | 0 | 0 |

Certificated (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 |
| | 1,425,285 | 1,425,285 | 1,425,285 |
| | 54.0% | 54.0% | 54.0% |
| | 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:

Certificated (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 |
| | 229,648 | 232,471 | 286,748 |
| | 1.7% | 1.7% | 1.7% |

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

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

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

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 | 188.3 | 159.8 | 159.8 | 159.8 |

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

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

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

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Total cost of H&W benefits | 806,053 | 817,338 | 828,790 |
| 3. Percent of H&W cost paid by employer | 56.0% | 56.0% | 56.0% |
| 4. Percent projected change in H&W cost over prior year | 1.4% | 1.4% | 1.4% |

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

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

| | | |
|----|--|--|
| No | | |
|----|--|--|

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

Classified (Non-management) Step and Column Adjustments

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the interim and MYPs? | Yes | Yes | Yes |
| 2. Cost of step & column adjustments | 56,942 | 58,551 | 59,236 |
| 3. Percent change in step & column over prior year | 1.2% | 1.2% | 1.2% |

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

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are savings from attrition included in the interim and MYPs? | Yes | No | No |
| 2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs? | Yes | No | No |

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 | 29.0 | 29.0 | 29.0 | 29.0 |

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| Is the cost of salary settlement included in the interim and multiyear projections (MYPs)? | | | |
| Total cost of salary settlement | | | |
| Change in salary schedule from prior year (may enter text, such as "Reopener") | | | |

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of H&W benefit changes included in the interim and MYPs? | | | |
| 2. Total cost of H&W benefits | | | |
| 3. Percent of H&W cost paid by employer | | | |
| 4. Percent projected change in H&W cost over prior year | | | |

Management/Supervisor/Confidential Step and Column Adjustments

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|---|---------------------------|----------------------------------|----------------------------------|
| 1. Are step & column adjustments included in the budget and MYPs? | | | |
| 2. Cost of step & column adjustments | | | |
| 3. Percent change in step and column over prior year | | | |

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

| | Current Year (2012-13) | 1st Subsequent Year (2013-14) | 2nd Subsequent Year (2014-15) |
|--|---------------------------|----------------------------------|----------------------------------|
| 1. Are costs of other benefits included in the interim and MYPs? | | | |
| 2. Total cost of other benefits | | | |
| 3. Percent change in cost of other benefits over prior year | | | |

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

| |
|----|
| No |
|----|

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

Technical Reviews

SACS2012ALL Financial Reporting Software - 2012.2.0
12/6/2012 3:56:01 PM

13-63115-0000000

First Interim
2012-13 Projected Totals
Technical Review Checks

Central Union High

Imperial County

Following is a chart of the various types of technical review checks and related requirements:

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) EXCEPTION

Explanation: Separate Excel spreadsheet provided

Checks Completed.

2012-2013
Cash Flow Worksheet

CENTRAL UNION HIGH SCHOOL DISTRICT - CASH FLOW DETAIL FISCAL YEAR 2012-2013

| RE. | OBJ. | MGR. | BEGINNING CASH 2012-2013 | R E C E I P T S | | | | | | | | | | | | FISCAL YEAR TOTALS | ACCRUALS | |
|------|------|------|-----------------------------|-----------------|--------|-----------|--------------|--------------|--------------|--------------|------------|--------------|-------|--------------|---------------|-----------------------|--------------|-------|
| | | | | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | | | |
| 0000 | 8011 | 0000 | 15,307,370.48 | 0.00% | 2.02% | 12.74% | 4.87% | 9.01% | 8.94% | 17.26% | 5.63% | 2.81% | 0.00% | 0.00% | 69.27% | 9,685,597.14 | 5,621,773.34 | |
| 0000 | 8011 | 0000 | 5,006,970.97 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 5,006,970.97 | 5,006,970.97 | 0.00% | |
| 0000 | 8018 | 0000 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0000 | 8077 | 0000 | 2,876,069.00 | 6.10% | 0.00% | 0.00% | 10.28% | 6.39% | 36.87% | 0.00% | 0.00% | 38.01% | 0.00% | 4.40% | 100.00% | 2,876,069.00 | 2,876,069.00 | 0.00% |
| 0000 | 8077 | 0000 | 146,741.02 | 0.95% | 0.00% | 0.00% | 266,980.84 | 182,293.40 | 1,032,405.81 | 0.00% | 0.00% | 1,093,880.20 | 0.00% | 128,772.89 | 2,876,069.00 | 2,876,069.00 | 0.00% | 0.00% |
| 0000 | 8077 | 0000 | 81,543.00 | 0.53% | 0.00% | 0.00% | 6,336.08 | 6,382.13 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 54.62% | 81,543.00 | 81,543.00 | 0.00% | 0.00% |
| 0000 | 8077 | 0000 | 11,507.11 | 0.07% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 44,700.08 | 11,507.11 | 11,507.11 | 0.00% | 0.00% |
| 0000 | 8077 | 0000 | 186,246.13 | 1.21% | 0.00% | 0.00% | 1,047,227.92 | 1,587,172.53 | 2,400,864.83 | 2,642,852.19 | 861,804.96 | 1,524,006.31 | 0.00% | 5,180,443.86 | 17,654,174.11 | 5,821,773.34 | 0.00% | 0.00% |

| | | | | | | | | | | | | | | | | | | |
|---------------|-----------|------|--------------|------------|----------|----------|-----------|-----------|------------|-----------|-----------|------------|-------|------------|------------|--------------|--------------|-------|
| 3310 | 8181 | 0000 | 0.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 23.53% | 0.00% | 70.59% | 29.41% | |
| 3327 | 8182 | 0000 | 709,788.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 167,006.50 | 0.00% | 501,019.50 | 208,768.50 | |
| 3080 | 8285 | 0000 | 196,224.00 | 38.32% | 0.00% | 0.00% | 87,612.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 196,224.00 | 196,224.00 | 0.00% |
| 3091 | 8285 | 0000 | 254,758.00 | 0.00% | 0.00% | 0.00% | 0.00% | 1.49% | 32.00% | 22.86% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 58.96% | 43.01% | |
| 3091 | 8285 | 0000 | 82,184.00 | 12.98% | 0.00% | 0.00% | 0.00% | 3,701.92 | 81,519.20 | 58,226.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 145,180.25 | 109,577.75 | |
| 0002 | 8290 | 0000 | 0.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | |
| 0014 | 8290 | 0000 | 40,728.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 40,728.00 | 40,728.00 | |
| 3010 | 8290 | 0000 | 992,037.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 209,856.90 | 386,342.40 | |
| 3060 | 8290 | 0000 | 105,694.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 31,277% | 68.73% | |
| 4035 | 8290 | 0000 | 157,617.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 33,000.00 | 72,634.00 | |
| 4045 | 8290 | 0000 | 38,198.00 | 22.22% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 44,826.50 | 135,846.00 | |
| 4047 | 8290 | 0000 | 0.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 38,957.10 | 5,241.90 | |
| 4201 | 8290 | 0000 | 26,920.00 | 11.60% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 46,841% | 53.18% | |
| 4203 | 8290 | 0000 | 191,818.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 11,881.02 | 13,658.98 | |
| 5840 | 8290 | 0000 | 66,000.00 | 6.30% | 11.60% | 2.66% | 0.00% | 8.76% | 1,798.00 | 8,690.00 | 2,674% | 0.00% | 0.00% | 0.00% | 0.00% | 46,676.84 | 19,321.06 | |
| 5819 | 8290 | 0000 | 47,500.00 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 47,500.00 | 47,500.00 | |
| TOTAL FEDERAL | 8100-8296 | | 2,886,982.00 | 122,847.71 | 9,183.82 | 1,724.83 | 97,612.00 | 64,034.11 | 298,560.06 | 66,816.00 | 18,738.00 | 517,192.02 | 0.00 | 167,006.50 | 796,838.81 | 1,627,583.96 | 1,299,128.04 | |

| RE | OBJ | MGR | BUDGET STATUS | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | FISCAL YEAR TOTALS | ACCRUALS |
|------|------|------|---------------------------------|------------|------------|-----------|------------|-----------|------------|------------|-----------|-----------|-----------|-----------|-----------|--------------------|-------------|
| 7090 | 8311 | 0000 | Economic Impact Aid | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 38.19% | 19.09% | 0.00% | 17.34% | 0.00% | 0.00% | 0.00% | 74.62% | 25.38% |
| | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 138,252.40 | 68,126.20 | 0.00 | 61,876.40 | 0.00 | 0.00 | 0.00 | 296,255.00 | 90,548.00 |
| 7091 | 8311 | 0000 | Economic Impact Aid | 0.00% | 0.00% | 0.00% | 47.16% | 0.00% | 0.00% | 20.46% | 0.00% | 17.06% | 0.00% | 16.31% | 0.00% | 100.00% | 0.00% |
| | | | | 0.00 | 0.00 | 0.00 | 129,821.00 | 0.00 | 0.00 | 53,745.40 | 0.00 | 44,987.40 | 0.00 | 40,246.20 | 0.00 | 292,799.00 | 0.00 |
| 7230 | 8311 | 0000 | Home-Te-School Transper etatics | 0.00% | 0.00% | 19.00% | 9.00% | 18.00% | 18.00% | 0.74% | 0.00% | 1.65% | 11.33% | 11.33% | 13.527.00 | 145,578.00 | 0.00% |
| | | | | 0.00 | 0.00 | 27,690.00 | 13,102.00 | 13,102.00 | 28,204.00 | 1,075.00 | 0.00 | 2,405.00 | 32,005.00 | 18,498.00 | 13,527.00 | 145,578.00 | 0.00 |
| 7240 | 8311 | 0000 | Special Ed Transportation | 0.00% | 0.00% | 8.82% | 8.82% | 8.82% | 8.82% | 0.74% | 0.00% | 10.65% | 13.73% | 11.33% | 6.29% | 100.00% | 0.00% |
| | | | | 0.00 | 0.00 | 11,403.00 | 5,401.00 | 5,401.00 | 11,023.38 | 463.19 | 0.00 | 5,522.17 | 8,469.38 | 9,638.61 | 5,889.27 | 61,241.00 | 0.00 |
| 0000 | 8550 | 0000 | Mandated Cost Reimbursement | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | #DIV/0! | 61,241.00 | 0.00 |
| | | | | 0.00 | 0.00 | 2,321.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,321.00 | 0.00 |
| 1100 | 8590 | 0000 | Lobby | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 25.00% | 0.00% | 0.00% | 25.00% | 0.00% | 0.00% | 50.00% | 0.00% |
| | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 125,931.75 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 251,863.50 | 251,863.50 |
| 6500 | 8590 | 0000 | Lobby, Instruction | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% |
| | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 121,482.00 |
| 0000 | 8590 | 0000 | All Other State Revenues | 47.01% | 40.84% | 21.16% | 4.20% | 7.30% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 120.00% | -20.00% |
| | | | | 138,871.00 | 120,488.00 | 62,423.00 | 12,653.00 | 21,538.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 355,772.00 | (69,172.00) |
| 0000 | 8590 | 1200 | Class Size Reduction | 0.00% | 10.04% | 0.00% | 18.07% | 9.04% | 9.04% | 8.82% | 9.04% | 9.04% | 18.00% | 9.00% | 9.00% | 100.00% | 0.00% |
| | | | | 0.00 | 7,708.00 | 0.00 | 13,870.00 | 6,935.00 | 6,935.00 | 5,789.25 | 6,907.85 | 0.00 | 13,815.00 | 2,700.00 | 6,907.85 | 78,735.00 | 0.00 |
| 0000 | 8590 | 6081 | Cal-SAFE supplemental costs | 0.00% | 10.00% | 0.00% | 18.00% | 9.00% | 9.00% | 8.87% | 8.87% | 0.00% | 17.83% | 8.87% | 8.87% | 99.79% | 0.21% |
| | | | | 0.00 | 30,098.00 | 0.00 | 54,172.00 | 27,086.00 | 27,086.00 | 28,981.64 | 28,981.64 | 0.00 | 53,883.26 | 2,700.00 | 28,981.64 | 300,329.84 | 629.18 |
| 0000 | 8590 | 8205 | Deferred Maintenance | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.35% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 569.00 | 0.00 | 0.00 | 0.00 | 569.00 | 192,824.00 |
| 0000 | 8590 | 8287 | Natl Brd Certification Teacher | 0.00% | 11.01% | 0.00% | 18.75% | 8.85% | 9.86% | 8.11% | 8.11% | 0.00% | 18.22% | 8.11% | 8.11% | 96.22% | 0.78% |
| | | | | 0.00 | 338.00 | 0.00 | 633.00 | 302.00 | 302.00 | 247.68 | 247.68 | 0.00 | 485.36 | 247.68 | 247.68 | 2,028.00 | 23.92 |
| 0000 | 8590 | 8285 | Community Based English | 0.00% | 10.39% | 0.00% | 18.71% | 9.35% | 9.35% | 8.44% | 8.44% | 0.00% | 18.85% | 8.44% | 8.44% | 99.43% | 1.57% |
| | | | | 0.00 | 3,326.00 | 0.00 | 5,987.00 | 2,993.00 | 2,993.00 | 2,700.00 | 2,700.00 | 0.00 | 5,400.00 | 2,700.00 | 2,700.00 | 31,489.00 | 501.00 |
| 0000 | 8590 | 8380 | Adult Education | 28.38% | 18.71% | 12.89% | 4.85% | 8.87% | 8.87% | 8.87% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 98.55% | 0.45% |
| | | | | 198,642.00 | 94,724.00 | 71,893.00 | 27,417.00 | 50,848.00 | 50,848.00 | 28,981.64 | 28,981.64 | 0.00 | 53,883.26 | 2,700.00 | 28,981.64 | 300,329.84 | 629.18 |
| 0000 | 8590 | 8405 | School Safety Violence | 0.00% | 9.41% | 0.00% | 4.71% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 0.00 | 8,998.00 | 0.00 | 13,574.00 | 6,837.00 | 12,023.73 | 24,947.46 | 12,023.73 | 0.00 | 24,947.46 | 12,023.73 | 1,698.00 | 111,681.19 | 21,915.81 |
| 0000 | 8590 | 8780 | Art & Music Block Grant | 0.00% | 10.00% | 0.00% | 18.00% | 9.00% | 9.00% | 8.89% | 8.89% | 0.00% | 18.00% | 8.89% | 8.89% | 100.00% | 0.00% |
| | | | | 0.00 | 5,704.00 | 0.00 | 10,268.00 | 5,134.00 | 5,134.00 | 5,084.00 | 5,117.04 | 0.00 | 10,234.08 | 5,117.04 | 5,117.04 | 50,858.00 | 0.00 |
| 0000 | 8590 | 7055 | CAN-SEE Intensive Instruction | 0.00% | 10.04% | 0.00% | 18.07% | 9.03% | 9.03% | 8.89% | 8.89% | 0.00% | 18.00% | 8.89% | 8.89% | 100.00% | 0.00% |
| | | | | 0.00 | 151,649.00 | 0.00 | 27,402.00 | 13,701.00 | 13,701.00 | 13,748.13 | 13,948.41 | 0.00 | 27,288.82 | 13,948.41 | 13,549.23 | 151,649.00 | 0.00% |
| 0000 | 8590 | 7080 | School Counseling | 0.00% | 10.04% | 0.00% | 18.07% | 9.04% | 9.04% | 8.89% | 8.89% | 0.00% | 18.00% | 8.89% | 8.89% | 100.00% | 0.00% |
| | | | | 0.00 | 23,744.00 | 0.00 | 42,787.00 | 21,393.00 | 21,393.00 | 20,934.64 | 21,284.01 | 0.00 | 42,568.02 | 21,284.01 | 21,284.01 | 256,489.00 | 0.00 |
| 0000 | 8590 | 7140 | GATE | 31.0% | 19.07% | 12.21% | 4.65% | 8.63% | 8.63% | 8.03% | 8.03% | 0.00% | 18.00% | 8.03% | 8.03% | 98.83% | 1.08% |
| | | | | 8,708.00 | 4,500.00 | 3,419.00 | 1,355.00 | 2,419.00 | 2,419.00 | 2,419.00 | 2,419.00 | 0.00 | 4,680.00 | 2,419.00 | 2,419.00 | 27,699.00 | 301.00 |
| 0000 | 8590 | 7158 | IMFRP | 0.00% | 0.00% | 19.00% | 9.00% | 9.00% | 9.00% | 8.89% | 8.89% | 0.00% | 18.00% | 8.89% | 8.89% | 100.00% | 0.00% |
| | | | | 0.00 | 0.00 | 44,320.00 | 20,984.00 | 20,984.00 | 20,984.00 | 20,972.77 | 21,001.51 | 0.00 | 41,988.00 | 21,001.51 | 21,001.51 | 233,267.00 | 0.00 |
| 0000 | 8590 | 7271 | P-AR | 0.00% | 10.04% | 0.00% | 18.07% | 9.04% | 9.04% | 8.81% | 8.81% | 0.00% | 18.00% | 8.81% | 8.81% | 100.00% | 0.00% |
| | | | | 0.00 | 1,600.00 | 0.00 | 2,880.00 | 1,440.00 | 1,440.00 | 1,434.15 | 1,404.25 | 0.00 | 2,868.30 | 1,434.15 | 1,434.15 | 15,935.00 | 0.00 |
| 0000 | 8590 | 7284 | Staff Dev Math & Reading | 0.00% | 18.85% | 0.00% | 8.77% | 8.77% | 8.77% | 8.00% | 8.00% | 0.00% | 18.00% | 8.00% | 8.00% | 100.00% | 0.00% |
| | | | | 0.00 | 2,388.00 | 0.00 | 4,300.00 | 2,150.00 | 2,150.00 | 1,282.00 | 1,282.00 | 0.00 | 3,800.00 | 1,282.00 | 1,282.00 | 22,000.00 | 0.00 |
| 0000 | 8590 | 7390 | Page Retention/Block Grant | 0.00% | 10.04% | 0.00% | 18.07% | 9.04% | 9.04% | 8.85% | 8.85% | 0.00% | 18.00% | 8.85% | 8.85% | 100.00% | 0.00% |
| | | | | 0.00 | 3,789.00 | 0.00 | 6,780.00 | 3,390.00 | 3,378.71 | 3,322.74 | 3,378.71 | 0.00 | 6,753.42 | 3,378.71 | 3,378.71 | 37,519.00 | 0.00 |
| 0000 | 8590 | 7393 | Professional Development | 0.00% | 10.04% | 0.00% | 18.07% | 9.04% | 9.04% | 8.85% | 8.85% | 0.00% | 18.00% | 8.85% | 8.85% | 100.00% | 0.00% |
| | | | | 0.00 | 14,349.00 | 0.00 | 25,624.00 | 12,812.00 | 12,812.00 | 12,850.46 | 12,851.09 | 0.00 | 25,722.18 | 12,851.09 | 12,851.09 | 142,801.00 | 0.00 |
| 0000 | 8590 | 7394 | Targeted Instructional Imp Bk | 0.00% | 7.83% | 0.00% | 14.28% | 7.14% | 7.14% | 6.65% | 6.65% | 0.00% | 18.00% | 6.65% | 6.65% | 100.00% | 0.00% |
| | | | | 0.00 | 11,708.00 | 0.00 | 21,074.00 | 10,537.00 | 10,537.00 | 13,283.46 | 13,283.46 | 0.00 | 28,588.92 | 13,283.46 | 13,283.46 | 147,584.00 | 0.00 |
| 0000 | 8590 | 7395 | School & Library Improv | 0.00% | 10.08% | 0.00% | 18.11% | 9.06% | 9.06% | 8.00% | 8.00% | 0.00% | 18.00% | 8.00% | 8.00% | 100.00% | 0.00% |
| | | | | 0.00 | 268.00 | 0.00 | 480.00 | 250.00 | 250.00 | 228.60 | 228.60 | 0.00 | 457.20 | 228.60 | 228.60 | 2,540.00 | 0.00 |
| 0002 | 8590 | 0000 | Advanced Placement Exam Fee | 0.00% | 0.00% | 0.00% | 0.00% | 5.58% | 5.58% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 30.39% | 69.61% |
| | | | | 0.00 | 0.00 | 0.00 | 0.00 | 509.00 | 509.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,753.00 | 2,711.00 | 8,348.00 |
| 6878 | 8590 | 0000 | Cal Health Science Bld Pn | 18.88% | 0.00% | 0.00% | 26.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| | | | | 10,834.78 | 0.00 | 0.00 | 13,750.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 24,084.78 | 20,316.24 |
| 6385 | 8590 | 0000 | CA Partnership Academies | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52,200.00 |
| 6500 | 8590 | 0000 | Special Ed (State FY 6 Gfy) | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 52,200.00 |
| 6512 | 8590 | 0000 | Special Ed-Mental Health | 0.00% | 0.00% | 143.53% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 143.53% | -43.53% |
| | | | | 0.00 | | | | | | | | | | | | | |

R E C E I P T S

| | | | | | | | | | | | | | | | |
|-----------------------------|------|------|---------------|------------|--------------|--------------|--------------|--------------|--------------|--------------|------------|--------------|------------|--------------|---------------|
| 0000 | 9650 | 0000 | 3.72% | 9.01% | 3.96% | 5.07% | 11.65% | 8.47% | 8.47% | 0.00% | 0.00% | 0.00% | 26.43% | 76.17% | 24.83% |
| | | | 2,185.00 | 5,316.00 | 1,695.00 | 2,690.00 | 6,957.50 | 5,000.00 | 5,000.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 44,352.50 | 14,647.50 |
| 0000 | 9650 | 0000 | 0.00% | 0.00% | 0.00% | 19.49% | 0.00% | 0.00% | 25.00% | 0.00% | 25.00% | 0.00% | 0.00% | 69.46% | 30.51% |
| | | | 50,000.00 | 0.00 | 0.00 | 9,744.10 | 0.00 | 0.00 | 12,500.00 | 0.00 | 12,500.00 | 0.00 | 0.00 | 34,744.10 | 15,255.90 |
| 0000 | 9877 | 6350 | 0.00% | 0.00% | 0.00% | 10.76% | 0.00% | 0.00% | 0.00% | 25.00% | 25.00% | 0.00% | 0.00% | 69.76% | 30.26% |
| | | | 433,217.00 | 0.00 | 0.00 | 85,650.00 | 0.00 | 0.00 | 0.00 | 108,304.26 | 108,304.26 | 0.00 | 0.00 | 302,171.50 | 191,045.50 |
| 0096 | 9877 | 0000 | 100.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.00% | 0.00% |
| | | | 90.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 90.00 | 0.00 |
| 0000 | 9699 | 0000 | 2.89% | 18.09% | 11.40% | 12.91% | 8.49% | 8.22% | 8.22% | 9.22% | 9.22% | 0.00% | 0.00% | 96.99% | 0.44% |
| | | | 112,107.00 | 2,905.18 | 20,255.39 | 14,469.58 | 3,469.29 | 10,339.50 | 10,339.50 | 10,339.50 | 10,339.50 | 0.00 | 0.00 | 111,916.75 | 481.25 |
| 0000 | 9699 | 0045 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.17% | 0.32 |
| | | | 184.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 183.68 | 0.32 |
| 0000 | 9899 | 0047 | 0.00% | 0.00% | 100.21% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 100.21% | -0.21% |
| | | | 94.00 | 0.00 | 94.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 94.20 | (0.20) |
| 0000 | 9699 | 6393 | 0.00% | 0.00% | 0.00% | 0.00% | 13.915.02 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 13.915.02 | 133.915.02 |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 13,915.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 13,915.02 | 133.915.02 |
| 0096 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0096 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0096 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 0119 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6378 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 6500 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7220 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 7250 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 25,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25,000.00 | 0.00 |
| 7236 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 0.00 |
| 8150 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 10,000.00 | 0.00 |
| 9010 | 9699 | 0000 | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% | 0.00% |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 9013 | 9699 | 0000 | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% | 0% |
| | | | 9,263.18 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,263.18 | 0.00 |
| 8500 | 8792 | 0000 | 0.00% | 1.91% | 12.02% | 4.59% | 8.50% | 10.71% | 30.11% | 0.00% | 5.47% | 1.79% | 0.00% | 75.70% | 24.30% |
| | | | 789,901.00 | 15,081.00 | 94,860.00 | 38,275.00 | 67,128.00 | 84,803.51 | 237,629.87 | 4,700.20 | 43,241.80 | 14,100.56 | 0.00 | 597,919.97 | 191,981.03 |
| | | | 1,503,946.00 | 40,681.39 | 110,993.06 | 152,244.79 | 160,233.44 | 99,943.41 | 295,899.77 | 123,344.35 | 10,339.90 | 174,383.96 | 14,100.56 | 1,121,372.96 | 362,473.01 |
| | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | | | 32,227,074.45 | 712,714.62 | 2,431,438.18 | 1,744,609.71 | 1,983,558.08 | 3,140,372.08 | 3,478,837.90 | 1,150,861.26 | 643,791.89 | 2,185,163.27 | 438,044.33 | 5,644,665.21 | 24,237,714.62 |
| | | | | | | | | | | | | | | | |
| Borrow from Fund 200 or 400 | | | | | | | | | | | | | | | |
| GRAND TOTAL RECEIPTS | | | | | | | | | | | | | | | |

| OBJL MGR | BUDGET STATUS | | | | | | | | | | | | FISCAL YEAR TOTALS | ACCRUALS |
|----------|---------------|--------|-----------|---------|----------|----------|---------|----------|-------|-------|-----|------|--------------------|----------|
| | JULY | AUGUST | SEPTEMBER | OCTOBER | NOVEMBER | DECEMBER | JANUARY | FEBRUARY | MARCH | APRIL | MAY | JUNE | | |

D I S B U R S E M E N T S

| | | | | | | | | | | | | | | | | | |
|--|----------------------|-------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--------------|---------------|-------------------|
| 1000 | 17,071,776.00 | 1,440,639.84 | 1,448,261.34 | 1,627,103.42 | 1,489,841.97 | 5,000.00 | 2,968,718.98 | 1,483,959.48 | 1,483,959.48 | 1,483,959.48 | 1,483,959.48 | 1,483,959.48 | 1,483,959.48 | 1,483,959.48 | 8.19% | 96.27% | 659,274.49 |
| 2000 | 5,004,333.00 | 394,313.84 | 401,841.25 | 407,277.64 | 464,269.31 | 432,592.85 | 432,592.85 | 432,592.85 | 432,592.85 | 432,592.85 | 432,592.85 | 432,592.85 | 432,592.85 | 432,592.85 | 8.04% | 98.97% | 151,390.86 |
| 3000 | 5,658,717.00 | 409,495.28 | 480,290.39 | 499,522.29 | 499,698.63 | 106,884.74 | 622,642.88 | 622,642.88 | 622,642.88 | 622,642.88 | 622,642.88 | 622,642.88 | 622,642.88 | 622,642.88 | 8.39% | 97.76% | 126,427.89 |
| 4000 | 2,678,935.00 | 37,058.20 | 100,034.83 | 113,079.17 | 117,792.64 | 254,308.83 | 254,308.83 | 254,308.83 | 254,308.83 | 254,308.83 | 254,308.83 | 254,308.83 | 254,308.83 | 254,308.83 | 9.50% | 84.50% | 414,830.03 |
| 5000 | 3,183,841.00 | 204,784.14 | 394,017.83 | 225,695.41 | 238,459.89 | 179,388.35 | 179,388.35 | 179,388.35 | 179,388.35 | 179,388.35 | 179,388.35 | 179,388.35 | 179,388.35 | 179,388.35 | 5.69% | 60.20% | 624,883.90 |
| Subtotal for SACS Reporting Object Codes 4000-5999 | 5,830,576.00 | 241,792.34 | 447,838.25 | 338,874.58 | 358,292.50 | 432,697.18 | 432,697.18 | 432,697.18 | 432,697.18 | 432,697.18 | 432,697.18 | 432,697.18 | 432,697.18 | 432,697.18 | 8.45% | 70.00% | 1,039,283.93 |
| 6000 | 294,883.00 | 0.00 | 0.00 | 0.00 | 0.00 | 26,911.29 | 26,911.29 | 26,911.29 | 26,911.29 | 26,911.29 | 26,911.29 | 26,911.29 | 26,911.29 | 26,911.29 | 9.45% | 100.00% | 86,467.86 |
| 7000 | 73,657.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11,048.55 | 11,048.55 | 11,048.55 | 11,048.55 | 11,048.55 | 11,048.55 | 11,048.55 | 11,048.55 | 11,048.55 | 15.97% | 0.00% | 0.00 |
| TOTAL DISBURSEMENTS | 33,831,951.00 | 899,451.88 | 2,691,344.31 | 2,722,926.02 | 2,784,889.82 | 1,075,114.71 | 4,381,783.24 | 2,899,452.31 | 2,899,452.31 | 2,899,452.31 | 2,899,452.31 | 2,899,452.31 | 2,899,452.31 | 2,899,452.31 | 8.19% | 96.27% | 659,274.49 |

| | | | | | | | | | | | | |
|-------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|---------------------|
| NET INCOME | (1,804,876.55) | (182,813.79) | (1,878,829.89) | (1,004,802.19) | (821,411.64) | 2,065,257.37 | (904,925.34) | (1,747,522.50) | (2,285,880.42) | (712,240.49) | (3,482,359.43) | 2,759,372.82 |
|-------------------|-----------------------|---------------------|-----------------------|-----------------------|---------------------|---------------------|---------------------|-----------------------|-----------------------|---------------------|-----------------------|---------------------|

