
Central Union High
School District

2012-2013

2nd Interim Report

MEMO

To: C. Thomas Budde, Superintendent

From: Merritt Merten, Accountant

CC: Central Union High School District Board of Trustees

Date: March 12, 2013

Re: 2012-2013 Second Interim

Enclosed you will find the 2012-2013 Second Interim Report for the Central Union High School District. The following summary highlights the significant changes between the 2012-2013 First Interim Report to the 2012-2013 Second Interim Report.

Unrestricted Revenues:

- ★ **Revenue Limit Sources** increased \$20,617. This increase is mainly due to recently received prior year revenue (\$20,825) and a slight increase in the state aid (\$2,816). The remainder (\$3,024) is due to updated information in the PERS reduction transfer.
- ★ **Federal Revenue** is increased \$3,087. This is due to updated Advanced Placement Revenue.
- ★ **Other State Revenues** increased \$72,054. This increase is largely due to various updated revenues in -Adult Education (\$28,755), Supplemental Hourly (\$25,375), Mandated Cost Reimbursements (\$8,912), STAR (\$7,921) and GATE (\$1,091).
- ★ **Local Revenue** increased by \$18,151. This increase is the result of revenue from Kafe 56 (\$924), SHS Booster Club bleacher payment (\$7,000) and a paid insurance claim for stolen band instruments from CUHS (\$10,227).

Unrestricted Expenditures:

UNRESTRICTED			
Category	2012-2013 First Interim	2012-2013 Second Interim	Difference
Certificated Salaries	14,361,814	14,347,797	(14,017)
Classified Salaries	3,252,442	3,246,806	(5,635)
Employee Benefits	4,453,144	4,467,722	14,579
Books & Supplies	832,432	909,423	76,991
Services & Operating Expenses	2,327,682	2,369,909	42,228
Capital Outlay	50,893	66,605	15,712
Other Outgo (excluding Transfers of Indirect Cost)	159,200	159,200	0
Other Outgo Transfers of Indirect Costs	(234,081)	(249,636)	(15,555)
Interfund Transfers In	-	6,071	6,071
Interfund Transfers Out	-	-	0
Contributions	1,872,525	2,270,449	397,923
Total	27,076,051	27,594,347	518,296

★ **Certificated Salaries** decreased \$14,017.

★ **Increases**

- ★ \$10,239 – coaches (updates and movement from classified coaches)
- ★ \$2,236 – extra duty stipend updates

★ **Decreases**

- ★ \$22,539 – SEI, TSEI & Bilingual stipends
- ★ \$2,801 – 6th period assignments
- ★ \$1,152 – various salary updates

★ **Classified Salaries** decreased \$5,635.

★ **Decreases**

- ★ \$5,828 – coaches (updates and movement to certificated coaches)
- ★ \$1,671 – various salary updates

★ **Increases**

- ★ \$1,000 – theatre OT
- ★ \$864 – addition of hourly

★ **Employee Benefits** increased \$14,579. This net increase is largely due to classified employees that now qualify for health and welfare benefits (\$16,388) as well as a small decrease (\$1,809) that is proportional to the above changes in Certificated and Classified Salaries.

★ **Books and Supplies** increased \$76,991.

★ **Increases**

- ★ \$47,000 – added budget to technology for necessary upgrade to surveillance system
- ★ \$13,361 – various site budget movement
- ★ 10,147 – CUHS added text book expense (revenue recognized earlier in the year in the form of a check from ASB)
- ★ \$3,033 – theatre budget movement from the 6000's
- ★ \$2,500 – added budget for instruments for SHS Orchestra
- ★ \$950 – added budget for headphones

★ **Services and Operating Expenditures** increased \$42,228.

★ **Decreases**

- ★ \$5,537 – various site budget movement

★ **Increases**

- ★ \$20,000 – added budget to technology for upgrade to surveillance system
- ★ \$6,500 – Acadec travel
- ★ \$4,316 – transfers of direct services
- ★ \$4,200 – curriculum travel
- ★ \$4,000 – employee screening process
- ★ \$3,000 – operations laundry
- ★ \$2,500 – sound systems for graduation at CUHS & SHS
- ★ \$1,500 – Mock Trial travel
- ★ \$1,500 – Science fair
- ★ \$230 – STAR
- ★ \$19 - MAA

- ★ **Capital Outlay** increased by \$15,712.
 - ★ **Decreases**
 - ★ \$3,033 – theatre budget movement to the 4000's
 - ★ **Increases**
 - ★ \$18,745 – technology, new server
- ★ **Other Outgo (excluding Transfers of Indirect Costs)** will remain the same.
- ★ **Other Outgo - Transfers of Indirect Costs** increased by \$15,555. This increase is due to Direct Support/Indirect Costs Charges being updated.
- ★ **Interfund Transfers In** increased by \$6,071. This is a recently received energy rebate from the IID for the modernization project at CUHS. For accounting purposes it was deposited into Fund 353 (County Schools Facilities Fund-Modernization). Because contributions were made from Fund 010 (General Fund) to assist with the modernization, it was transferred back to Fund 010.
- ★ **Interfund Transfers Out** will remain zero.
- ★ **Contributions** from unrestricted to restricted increased \$397,923.
 - ★ **Increases**
 - ★ \$377,096 – Home to School Transportation - new bus and emissions upgrade on existing buses, also included is an increase in transportation operations
 - ★ \$20,827 – Routine Restricted Maintenance – forklift and small increase in RRM substitutes

Restricted Revenues:

- ★ **Revenue Limit Sources** are estimated to remain the same.
- ★ **Federal Revenue** increased \$303,860.
 - ★ **Increases**
 - ★ \$300,000 – new Program Improvement Funding (3185)
 - ★ \$9,496 - prior year revenue received in the current year (3061 & 4047)
 - ★ \$5,339 – updated revenues (3310, 4035, 4045 & 4203)

★ **Decreases**

★ \$10,975 – reduction in Title I (3010)

★ **Other State Revenue** decreased by \$37,554.

★ **Decreases**

★ \$37,554 – updated revenue for EIA (7090 & 7091)

★ **Local Revenue** increased by \$73,881.

★ **Increases**

★ \$54,480 – RDA (9140)

★ 16,591 – Special Education (6500)

★ \$1,980 – Microsoft Voucher (9010)

★ \$830 – reimbursement from ICOE for BTSA

Restricted Expenditures:

RESTRICTED			
Category	2012-2013 First Interim	2012-2013 Second Interim	Difference
Certificated Salaries	2,392,293	2,425,452	33,159
Classified Salaries	1,751,891	1,721,982	(29,909)
Employee Benefits	1,113,573	1,108,784	(4,790)
Books & Supplies	1,844,503	1,823,327	(21,176)
Services & Operating Expenses	825,959	1,106,251	280,292
Capital Outlay	234,000	620,220	386,220
Other Outgo (excluding Transfers of Indirect Cost)	-	-	0
Other Outgo Transfers of Indirect Costs	148,538	164,093	15,555
Interfund Transfers In	-	-	0
Interfund Transfers Out	-	-	0
Contributions	1,872,525	2,270,448	397,923
Total	10,183,283	11,240,558	1,057,275

★ **Certificated Salaries** increased \$33,159.

★ **Increases**

- ★ \$30,000 – Program Improvement (3185)
- ★ \$22,204 – Teacher Quality (4035)
- ★ \$7,500 – NCLB Title III (4203)
- ★ \$4,920 – EIA (7091)
- ★ \$111 – CA Health Science Capacity (6378)

★ **Decreases**

- ★ \$25,888 – Title I (3010)
- ★ \$3,000 – Partnership Academies (7220)
- ★ \$2,191 – NCLB Title II (4045)
- ★ \$497 – Special Education (3327)

★ **Classified salaries** decreased \$29,909.

★ **Decreases**

- ★ \$21,772 – Special Education (6500)
- ★ \$6,406 – NCLB Title II (4045)
- ★ \$4,681 – EIA (7090 & 7091)

★ **Increases**

- ★ \$2,000 – RRM substitutes (8150)
- ★ \$950 – NCLB Title III (4203)

★ **Employee Benefits** decreased \$4,790. This minor adjustment is proportional to the above changes in Certificated and Classified Salaries.

★ **Books and Supplies** decreased \$21,177.

★ **Decreases**

- ★ \$20,092 – EIA (7090 & 7091)
- ★ \$13,967 – NCLB Title II (4045)
- ★ \$5,000 – RRM budget movement to 5000's (8150)
- ★ \$4,928 - NCLB Title II (4045)
- ★ \$2,430 – IDEA (6385)
- ★ \$2,300 - Partnership Academies (7220)
- ★ \$8 - NCLB Title III (4203)

★ **Increases**

- ★ \$22,360 – Title I (3010)
- ★ \$4,343 - Program Improvement (3185)
- ★ \$830 - Teacher Quality (4035)
- ★ \$15 – MAA (5640)

★ **Services and Operating Expenditures** increased by \$280,292.

★ **Increases**

- ★ \$ 245,000 – Program Improvement (3185)
- ★ \$23,395 - Title I (3010)
- ★ \$9,060 –Home to School Transportation (7230)
- ★ \$5,664 – Partnership Academies (7220)
- ★ \$5,000 – RRM budget movement to 5000's (8150)
- ★ \$4,798 - – CA Health Science Capacity (6378)
- ★ \$2,430 – IDEA (6385)
- ★ \$2,365 – Teacher Quality (4035)

★ **Decreases**

- ★ \$7,800 – NCLB Title III (4203)
- ★ \$4,025 - NCLB Title II (4045)
- ★ \$5,595 – EIA (7090 & 7091)

★ **Capital Outlay** increased by \$386,220.

★ **Increases**

- ★ \$368,076 – Home to School Transportation - new bus and emissions upgrade on existing buses
- ★ \$18,144 – Routine Restricted Maintenance - forklift

★ **Other Outgo (excluding Transfers of Indirect Costs)** had no changes at this time.

★ **Other Outgo - Transfers of Indirect Costs** increased by \$15,555. 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 increased \$397,923.

★ **Increases**

- ★ \$377,096 – Home to School Transportation - new bus and emissions upgrade on existing buses, also included is an increase in transportation operations
- ★ \$20,827 – Routine Restricted Maintenance – forklift and small increase in RRM substitutes

Reserves & Ending Balance

Unrestricted

The district is projecting an Unrestricted Ending Fund balance of \$9,688,803 of which \$9,145,543 is listed as Reserve for Economic Uncertainties (\$4,743,986 is for the State Deferrals and \$4,401,557 is for Economic Uncertainties). The remaining balance is designated for Revolving Cash \$6,000, Stores \$37,260 and Deferred Maintenance \$500,000.

Restricted

The restricted ending balance totals \$292,743. It is composed of the following programs.

Components of Restricted Ending Fund Balance	Components of Restricted Ending Fund Balance
Other Restricted Local	\$ 162,153
Special Education	\$ 77,968
School Bus Emissions	\$ 27,500
Special Ed IDEA	\$ 15,625
NCLB Title I	\$ 8,049
NCLB ARRA	\$ 1,447
Total	\$ 292,743

Unrestricted Deficit/Surplus Spending

The Unrestricted General Fund is currently projected to end the year with a deficit of \$676,004. 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 unless there are offsetting increases in revenues, 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 \$924,693. 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 2012-2013; and has not begun negotiations for the 2013-2014 school year.

Classified Negotiations

The district has settled with CSEA through 2011-2012; CSEA and the District have both sunshined proposals for the 2012-2013 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: March 12, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: 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 first interim.	X	

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

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

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

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

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	3,780.22	3,780.22	3,780.22	3,780.22	0.00	0%
4. Special Education	56.06	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%
6. Special Education	37.31	37.31	37.31	37.31	0.00	0%
7. TOTAL, K-12 ADA	3,908.54	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)	3,908.54	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 RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%

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

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	3,908.54	3,908.54	3,908.54
d. Total Base Revenue Limit (Lines 5a plus 5b, times 5c)	0034, 0724	30,187,335.09	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	30,187,335.09	30,187,335.09	30,187,335.09
DEFICIT CALCULATION				
16. Deficit Factor	0281	0.71186	0.77728	0.77728
17. TOTAL, DEFICITED REVENUE LIMIT (Line 15 times Line 16)	0284	21,489,156.36	23,464,011.82	23,464,011.82
OTHER REVENUE LIMIT ITEMS				
18. Unemployment Insurance Revenue	0060	239,665.00	240,822.00	240,614.00
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	78,058.06	75,034.46
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)	---	162,572.15	162,763.94	165,579.54
24. TOTAL REVENUE LIMIT (Sum Lines 17 and 23)	0088	21,651,728.51	23,626,775.76	23,629,591.36

Description	Principal Appt. Software Data ID	Original Budget	Board Approved Operating Budget	Projected Year Totals
REVENUE LIMIT - LOCAL SOURCES				
25. Property Taxes	0587	2,724,712.00	2,648,113.00	2,648,113.00
26. Miscellaneous Funds	0588	3,485.32	3,485.32	3,485.32
27. Community Redevelopment Funds	0589, 0721	146,741.02	229,950.02	499,811.00
28. Less: Charter Schools In-lieu Taxes	0595	0.00	0.00	0.00
29. TOTAL, REVENUE LIMIT - LOCAL SOURCES (Sum Lines 25 through 27, minus Line 28)	0126	2,874,938.34	2,881,548.34	3,151,409.32
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	18,776,790.17	20,745,227.42	20,478,182.04
OTHER ITEMS				
32. Less: County Office Funds Transfer	0458	392,788.66	428,885.97	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	---	0.00	0.00	0.00
41. TOTAL, OTHER ITEMS (Sum Lines 33 through 40, minus Line 32)	---	(392,788.66)	(428,885.97)	(428,885.97)
42. TOTAL, STATE AID PORTION OF REVENUE LIMIT (Sum Lines 31 and 41) (This amount should agree with Object 8011)	---	18,384,001.51	20,316,341.45	20,049,296.07
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	239,289.46	239,289.46

General Fund

2012-13 Second 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	22,939,405.60	10,511,657.95	22,960,022.62	20,617.02	0.1%
2) Federal Revenue		8100-8299	40,733.00	40,733.00	3,086.98	43,819.98	3,086.98	7.6%
3) Other State Revenue		8300-8599	3,128,135.00	3,157,551.93	1,964,778.45	3,229,605.93	72,054.00	2.3%
4) Other Local Revenue		8600-8799	666,376.19	654,601.93	332,204.81	672,753.09	18,151.16	2.8%
5) TOTAL, REVENUES			25,056,125.04	26,792,292.46	12,811,728.19	26,906,201.62		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	14,227,812.00	14,361,814.28	7,765,986.63	14,347,797.19	14,017.09	0.1%
2) Classified Salaries		2000-2999	3,272,189.50	3,252,441.50	1,797,648.23	3,246,806.11	5,635.39	0.2%
3) Employee Benefits		3000-3999	4,527,709.73	4,453,143.90	2,263,553.71	4,467,722.46	(14,578.56)	-0.3%
4) Books and Supplies		4000-4999	778,036.00	832,432.14	288,856.54	909,423.18	(76,991.04)	-9.2%
5) Services and Other Operating Expenditures		5000-5999	2,346,138.72	2,327,681.78	1,365,090.83	2,369,909.39	(42,227.61)	-1.8%
6) Capital Outlay		6000-6999	51,420.00	50,893.36	5,012.11	66,605.42	(15,712.06)	-30.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	159,200.00	159,200.00	79,600.00	159,200.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(223,066.47)	(234,081.34)	(11,589.01)	(249,635.99)	15,554.65	-6.6%
9) TOTAL, EXPENDITURES			25,139,439.48	25,203,525.62	13,554,159.04	25,317,827.76		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(83,314.44)	1,588,766.84	(742,430.85)	1,588,373.86		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	6,070.63	6,070.63	6,070.63	New
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)	(1,872,525.06)	0.00	(2,270,448.55)	(397,923.49)	21.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,785,773.46)	(1,872,525.06)	6,070.63	(2,264,377.92)		

Description	Resource Codes	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)	(283,758.22)	(736,360.22)	(676,004.06)		
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	10,081,049.12		9,688,803.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	37,260.37	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			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	500,000.00		500,000.00		
Deferred Maintenance	0000	9780		500,000.00				
Deferred Maintenance	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,452,459.07	9,537,788.75		9,145,542.91		
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	20,316,341.45	8,424,148.00	20,049,296.07	(267,045.38)	-1.3%
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	20,825.00	20,825.00	New
Tax Relief Subventions Homeowners' Exemptions		8021	52,307.00	49,635.00	24,817.57	49,635.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,945,954.00	3,843,471.00	1,255,283.89	3,843,471.00	0.00	0.0%
Unsecured Roll Taxes		8042	310,063.00	316,143.00	296,153.21	316,143.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	3,675.05	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,573,651.00)	(1,561,136.00)	0.00	(1,561,136.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	80,715.00	229,950.00	458,206.87	499,811.00	269,861.00	117.4%
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	23,197,889.77	10,469,255.22	23,221,530.39	23,640.62	0.1%
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	78,058.06	42,402.73	75,034.46	(3,023.60)	-3.9%
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	22,939,405.60	10,511,657.95	22,960,022.62	20,617.02	0.1%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290						
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
Other Federal Revenue	All Other	8290	40,733.00	40,733.00	3,086.98	43,819.98	3,086.98	7.6%
TOTAL, FEDERAL REVENUE			40,733.00	40,733.00	3,086.98	43,819.98	3,086.98	7.6%
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	8,912.00	8,912.00	New
Lottery - Unrestricted and Instructional Materials		8560	477,831.00	502,127.00	158,167.45	502,127.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650-6690	8590						
Healthy Start	6240	8590						
Class Size Reduction Facilities	6200	8590						
School Community Violence Prevention Grant	7391	8590						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	2,650,304.00	2,655,424.93	1,804,290.00	2,718,566.93	63,142.00	2.4%
TOTAL, OTHER STATE REVENUE			3,128,135.00	3,157,551.93	1,964,778.45	3,229,605.93	72,054.00	2.3%
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	59,000.00	59,000.00	29,865.00	59,000.00	0.00	0.0%
Interest		8660	80,000.00	50,000.00	22,211.15	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	433,217.00	433,217.00	192,517.00	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		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	94,159.19	112,384.93	87,611.66	130,536.09	18,151.16	16.2%
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 Second Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			666,376.19	654,601.93	332,204.81	672,753.09	18,151.16	2.8%
TOTAL, REVENUES			25,056,125.04	26,792,292.46	12,811,728.19	26,906,201.62	113,909.16	0.4%

Description	Resource Codes	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	11,832,839.08	6,318,411.77	11,841,985.06	(9,145.98)	-0.1%
Certificated Pupll Support Salaries		1200	1,021,428.20	1,053,992.20	605,278.94	1,026,917.51	27,074.69	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,298,769.00	1,306,361.00	759,493.57	1,306,225.00	136.00	0.0%
Other Certificated Salaries		1900	171,622.00	168,622.00	82,802.35	172,669.62	(4,047.62)	-2.4%
TOTAL, CERTIFICATED SALARIES			14,227,812.00	14,361,814.28	7,765,986.63	14,347,797.19	14,017.09	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	280,202.50	283,943.50	125,814.84	278,115.11	5,828.39	2.1%
Classified Support Salaries		2200	1,257,594.00	1,227,512.00	676,465.23	1,229,286.00	(1,774.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	184,320.00	184,320.00	106,284.78	184,320.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,497,037.00	1,503,982.00	860,439.02	1,502,401.00	1,581.00	0.1%
Other Classified Salaries		2900	53,036.00	52,684.00	28,644.36	52,684.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,272,189.50	3,252,441.50	1,797,648.23	3,246,806.11	5,635.39	0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,173,374.77	1,178,976.76	627,279.05	1,177,738.96	1,237.80	0.1%
PERS		3201-3202	349,479.18	346,668.18	196,908.29	346,690.99	(22.81)	0.0%
OASDI/Medicare/Alternative		3301-3302	463,079.40	461,945.36	241,063.90	461,756.98	188.38	0.0%
Health and Welfare Benefits		3401-3402	1,893,516.98	1,803,481.56	979,492.67	1,819,610.61	(16,129.05)	-0.9%
Unemployment Insurance		3501-3502	193,012.67	196,702.37	99,774.42	196,851.50	(149.13)	-0.1%
Workers' Compensation		3601-3602	176,319.11	177,521.05	91,377.03	177,229.19	291.86	0.2%
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	49,969.73	49,575.73	27,658.35	49,571.34	4.39	0.0%
Other Employee Benefits		3901-3902	0.00	9,315.00	0.00	9,315.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,527,709.73	4,453,143.90	2,263,553.71	4,467,722.46	(14,578.56)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	239,349.00	262,638.23	456.96	262,638.23	0.00	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	515,521.13	275,936.02	546,666.84	(31,145.71)	-6.0%
Noncapitalized Equipment		4400	48,000.00	52,772.78	12,463.56	98,618.11	(45,845.33)	-86.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			778,036.00	832,432.14	288,856.54	909,423.18	(76,991.04)	-9.2%
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	21,152.52	87,719.74	(13,620.44)	-18.4%
Dues and Memberships		5300	28,850.00	28,850.00	22,414.04	28,850.00	0.00	0.0%
Insurance		5400-5450	160,000.00	160,000.00	140,902.40	160,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,189,110.00	1,189,110.00	637,417.05	1,192,110.00	(3,000.00)	-0.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	187,200.00	187,200.00	109,678.04	191,888.25	(4,688.25)	-2.5%
Transfers of Direct Costs		5710	(46,334.91)	(55,267.04)	27,435.45	(54,785.87)	(481.17)	0.9%
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	663,865.43	655,367.52	356,412.56	677,386.27	(22,018.75)	-3.4%
Communications		5900	98,456.00	98,456.00	49,678.77	96,875.00	1,581.00	1.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,346,138.72	2,327,681.78	1,365,090.83	2,369,909.39	(42,227.61)	-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		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	51,420.00	50,893.36	5,012.11	66,605.42	(15,712.06)	-30.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			51,420.00	50,893.36	5,012.11	66,605.42	(15,712.06)	-30.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	6,561.81	6,561.81	4,200.65	6,561.81	0.00	0.0%
Other Debt Service - Principal		7439	152,638.19	152,638.19	75,399.35	152,638.19	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,200.00	159,200.00	79,600.00	159,200.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(137,523.47)	(148,538.34)	(11,589.01)	(164,092.99)	15,554.65	-10.5%
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)	(234,081.34)	(11,589.01)	(249,635.99)	15,554.65	-6.6%
TOTAL EXPENDITURES			25,139,439.48	25,203,525.62	13,554,159.04	25,317,827.76	(114,302.14)	-0.5%

2012-13 Second 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	6,070.63	6,070.63	6,070.63	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	6,070.63	6,070.63	6,070.63	New
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	(1,785,773.46)	(1,872,525.06)	0.00	(2,270,448.55)	(397,923.49)	21.3%
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			(1,785,773.46)	(1,872,525.06)	0.00	(2,270,448.55)	(397,923.49)	21.3%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,785,773.46)	(1,872,525.06)	6,070.63	(2,264,377.92)	(391,852.86)	20.9%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	2,845,957.41	894,055.49	3,149,816.83	303,859.42	10.7%
3) Other State Revenue		8300-8599	1,617,804.42	1,403,037.30	703,960.98	1,365,483.29	(37,554.01)	-2.7%
4) Other Local Revenue		8600-8799	892,776.00	849,244.00	485,447.44	923,125.37	73,881.37	8.7%
5) TOTAL, REVENUES			5,388,406.85	5,434,780.94	2,083,463.91	5,774,967.72		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,323,299.53	2,392,293.06	1,282,044.89	2,425,452.15	(33,159.09)	-1.4%
2) Classified Salaries		2000-2999	1,712,298.72	1,751,891.06	969,513.41	1,721,982.37	29,908.69	1.7%
3) Employee Benefits		3000-3999	1,105,473.57	1,113,573.45	603,005.80	1,108,783.51	4,789.94	0.4%
4) Books and Supplies		4000-4999	1,032,130.21	1,844,502.73	352,436.90	1,823,326.54	21,176.19	1.1%
5) Services and Other Operating Expenditures		5000-5999	650,162.08	825,959.43	245,236.79	1,106,251.40	(280,291.97)	-33.9%
6) Capital Outlay		6000-6999	225,000.00	234,000.00	6,034.00	620,220.26	(386,220.26)	-165.1%
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	148,538.34	11,589.01	164,092.99	(15,554.65)	-10.5%
9) TOTAL, EXPENDITURES			7,185,887.58	8,310,758.07	3,469,860.80	8,970,109.22		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,797,480.73)	(2,875,977.13)	(1,386,396.89)	(3,195,141.50)		
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	1,872,524.96	0.00	2,270,448.45	397,923.49	21.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,785,773.46	1,872,524.96	0.00	2,270,448.45		

Description	Resource Codes	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)	(1,003,452.17)	(1,386,396.89)	(924,693.05)		
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	213,982.96		292,742.08		
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			1,268,727.88	213,983.80		292,742.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(63,000.02)	(0.84)		(0.42)		

Description	Resource Codes	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	158,576.00	712,836.85	3,049.00	0.4%
Special Education Discretionary Grants		8182	0.00	195,224.00	195,224.00	195,224.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	353,797.00	316,922.00	96,788.40	324,971.08	8,049.08	2.5%
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	39,198.57	115,157.58	310,157.67	270,959.10	691.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	871,073.85	992,036.82	268,667.00	981,061.58	(10,975.24)	-1.1%
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	157,616.63	19,095.00	188,616.51	30,999.88	19.7%
NCLB: Title III, Immigration Education Program	4201	8290	23,145.00	25,320.00	2,975.02	25,320.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	153,831.35	191,817.54	1,091.00	193,595.14	1,777.60	0.9%
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	112,500.00	36,481.49	112,500.00	0.00	0.0%
TOTAL FEDERAL REVENUE			2,541,284.20	2,845,957.41	894,055.49	3,149,816.83	303,859.42	10.7%
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	80,068.00	145,577.99	(0.01)	0.0%
Economic Impact Aid	7090-7091	8311	931,465.02	619,603.00	247,841.00	582,049.00	(37,554.00)	-6.1%
Spec. Ed. Transportation	7240	8311	61,241.00	61,241.00	33,007.00	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		
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	96,174.00	121,482.00	2,510.07	121,482.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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	455,133.30	340,534.91	455,133.30	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,617,804.42	1,403,037.30	703,960.98	1,365,483.29	(37,554.01)	-2.7%
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	54,479.72	54,479.72	54,479.72	New
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								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of investments								
8662		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees								
8671		8671	0.00	0.00	0.00	0.00		
8672		8672	0.00	0.00	0.00	0.00		
Non-Resident Students								
8675		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From individuals								
8677	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services								
8677	All Other	8677	0.00	80.00	80.00	80.00	0.00	0.0%
Interagency Services								
8681		8681	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees								
8689		8689	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
Other Local Revenue								
8691		8691	0.00	0.00	0.00	0.00		
Plus: Misc Funds Non-Revenue Limit (50%)								
8697		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
8699		8699	44,263.00	59,263.00	20,659.72	62,073.65	2,810.65	4.7%
All Other Local Revenue								
8710		8710	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition								
All Other Transfers In								
8781-8783		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	410,228.00	806,492.00	16,591.00	2.1%
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 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	849,244.00	485,447.44	923,125.37	73,881.37	8.7%
TOTAL, REVENUES			5,388,406.85	5,434,780.94	2,083,463.91	5,774,967.72	340,186.78	6.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,523,426.00	1,592,260.99	831,715.67	1,625,419.92	(33,158.93)	-2.1%
Certificated Pupil Support Salaries		1200	208,149.80	230,369.80	134,606.49	230,369.80	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	128,963.00	128,963.00	74,980.15	128,963.00	0.00	0.0%
Other Certificated Salaries		1900	462,760.73	440,699.27	240,742.58	440,699.43	(0.16)	0.0%
TOTAL, CERTIFICATED SALARIES			2,323,299.53	2,392,293.06	1,282,044.89	2,425,452.15	(33,159.09)	-1.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	374,294.00	408,688.00	211,918.92	387,866.00	20,822.00	5.1%
Classified Support Salaries		2200	988,590.00	1,050,520.00	590,139.75	1,047,839.00	2,681.00	0.3%
Classified Supervisors' and Administrators' Salaries		2300	140,364.00	140,654.00	81,872.00	140,654.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	133,053.00	119,616.06	69,539.53	113,210.37	6,405.69	5.4%
Other Classified Salaries		2900	75,997.72	32,413.00	16,043.21	32,413.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,712,298.72	1,751,891.06	969,513.41	1,721,982.37	29,908.69	1.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	191,680.99	193,360.50	105,056.17	198,811.50	(5,451.00)	-2.8%
PERS		3201-3202	189,611.06	196,924.06	105,013.55	192,732.90	4,191.16	2.1%
OASDI/Medicare/Alternative		3301-3302	161,691.52	171,624.86	88,520.39	169,470.93	2,153.93	1.3%
Health and Welfare Benefits		3401-3402	455,761.50	444,127.27	244,092.18	441,040.95	3,086.32	0.7%
Unemployment Insurance		3501-3502	47,182.73	45,836.60	23,806.69	45,648.84	187.76	0.4%
Workers' Compensation		3601-3602	40,848.03	41,644.02	21,772.44	41,620.76	23.26	0.1%
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	20,056.14	14,744.38	19,457.63	598.51	3.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,105,473.57	1,113,573.45	603,005.80	1,108,783.51	4,789.94	0.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	96,174.00	604,283.84	10,700.93	604,283.84	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	832,566.20	1,109,996.10	300,358.92	1,106,060.05	3,936.05	0.4%
Noncapitalized Equipment		4400	103,390.01	130,222.79	41,377.05	112,982.65	17,240.14	13.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,032,130.21	1,844,502.73	352,436.90	1,823,326.54	21,176.19	1.1%
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	200,349.39	20,296.86	246,418.53	(46,069.14)	-23.0%
Dues and Memberships		5300	10,030.00	390.00	390.00	390.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	24,530.00	24,530.00	10,264.15	24,530.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,924.00	50,024.00	31,038.46	57,334.00	(7,310.00)	-14.6%
Transfers of Direct Costs		5710	46,334.91	55,267.04	(27,435.45)	54,785.87	481.17	0.9%
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	478,599.00	204,020.10	704,427.00	(225,858.00)	-47.2%
Communications		5900	15,825.00	16,330.00	6,662.67	18,366.00	(1,536.00)	-9.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			650,162.08	825,959.43	245,236.79	1,106,251.40	(280,291.97)	-33.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	25,000.00	24,000.00	0.00	0.00	24,000.00	100.0%
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	224,000.00	(24,000.00)	-12.0%
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	10,000.00	6,034.00	396,220.26	(386,220.26)	-3862.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			225,000.00	234,000.00	6,034.00	620,220.26	(386,220.26)	-165.1%
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	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 Transfers	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	148,538.34	11,589.01	164,092.99	(15,554.65)	-10.5%
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	148,538.34	11,589.01	164,092.99	(15,554.65)	-10.5%
TOTAL, EXPENDITURES			7,185,887.58	8,310,758.07	3,469,860.80	8,970,109.22	(659,351.15)	-7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	1,785,773.46	1,872,525.06	0.00	2,270,448.55	397,923.49	21.3%
Contributions from Restricted Revenues		8990	0.00	(0.10)	0.00	(0.10)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,785,773.46	1,872,524.96	0.00	2,270,448.45	397,923.49	21.3%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,785,773.46	1,872,524.96	0.00	2,270,448.45	(397,923.49)	21.3%

2012-13 Second 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	23,275,947.83	10,511,657.95	23,296,564.85	20,617.02	0.1%
2) Federal Revenue		8100-8299	2,582,017.20	2,886,690.41	897,142.47	3,193,636.81	306,946.40	10.6%
3) Other State Revenue		8300-8599	4,745,939.42	4,560,589.23	2,668,739.43	4,595,089.22	34,499.99	0.8%
4) Other Local Revenue		8600-8799	1,559,152.19	1,503,845.93	817,652.25	1,595,878.46	92,032.53	6.1%
5) TOTAL, REVENUES			30,444,531.89	32,227,073.40	14,895,192.10	32,681,169.34		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,551,111.53	16,754,107.34	9,048,031.52	16,773,249.34	(19,142.00)	-0.1%
2) Classified Salaries		2000-2999	4,984,488.22	5,004,332.56	2,767,161.64	4,968,788.48	35,544.08	0.7%
3) Employee Benefits		3000-3999	5,633,183.30	5,566,717.35	2,866,559.51	5,576,505.97	(9,788.62)	-0.2%
4) Books and Supplies		4000-4999	1,810,166.21	2,676,934.87	641,293.44	2,732,749.72	(55,814.85)	-2.1%
5) Services and Other Operating Expenditures		5000-5999	2,996,300.80	3,153,641.21	1,610,327.62	3,476,160.79	(322,519.58)	-10.2%
6) Capital Outlay		6000-6999	276,420.00	284,893.36	11,046.11	686,825.68	(401,932.32)	-141.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	159,200.00	159,200.00	79,600.00	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	33,514,283.69	17,024,019.84	34,287,936.98		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,880,795.17)	(1,287,210.29)	(2,128,827.74)	(1,606,767.64)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	6,070.63	6,070.63	6,070.63	New
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	(0.10)	0.00	(0.10)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(0.10)	6,070.63	6,070.53		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,880,795.17)	(1,287,210.39)	(2,122,757.11)	(1,600,697.11)		
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	10,295,032.08		9,981,545.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		6,000.00		
Stores		9712	37,260.37	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	1,268,727.88	213,983.80		292,742.50		
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	500,000.00		500,000.00		
Deferred Maintenance	0000	9780		500,000.00				
Deferred Maintenance	0000	9780				500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,452,459.07	9,537,788.75		9,145,542.91		
Unassigned/Unappropriated Amount		9790	(63,000.02)	(0.84)		(0.42)		

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REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	18,664,942.23	20,316,341.45	8,424,148.00	20,049,296.07	(267,045.38)	-1.3%
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	20,825.00	20,825.00	New
Tax Relief Subventions Homeowners' Exemptions		8021	52,307.00	49,635.00	24,817.57	49,635.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	3,945,954.00	3,843,471.00	1,255,283.89	3,843,471.00	0.00	0.0%
Unsecured Roll Taxes		8042	310,063.00	316,143.00	296,153.21	316,143.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	3,675.05	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,573,651.00)	(1,561,136.00)	0.00	(1,561,136.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	80,715.00	229,950.00	458,206.87	499,811.00	269,861.00	117.4%
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	23,197,889.77	10,469,255.22	23,221,530.39	23,640.62	0.1%
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	78,058.06	42,402.73	75,034.46	(3,023.60)	-3.9%
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	23,275,947.83	10,511,657.95	23,296,564.85	20,617.02	0.1%
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	158,576.00	712,836.85	3,049.00	0.4%
Special Education Discretionary Grants		8182	0.00	195,224.00	195,224.00	195,224.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	353,797.00	316,922.00	96,788.40	324,971.08	8,049.08	2.5%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB/IASA	3000-3009, 3011-3024, 3026-3299, 4000-4034, 4036-4139, 4202, 4204-4215, 5510	8290	43,000.00	39,198.57	115,157.58	310,157.67	270,959.10	691.2%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	871,073.85	992,036.82	268,667.00	981,061.58	(10,975.24)	-1.1%
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	157,616.63	19,095.00	188,616.51	30,999.88	19.7%
NCLB: Title III, Immigration Education Program	4201	8290	23,145.00	25,320.00	2,975.02	25,320.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	153,831.35	191,817.54	1,091.00	193,595.14	1,777.60	0.9%
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	264,733.00	153,233.00	39,568.47	156,319.98	3,086.98	2.0%
TOTAL, FEDERAL REVENUE			2,582,017.20	2,886,690.41	897,142.47	3,193,636.81	306,946.40	10.6%
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	80,068.00	145,577.99	(0.01)	0.0%
Economic Impact Aid	7090-7091	8311	931,465.02	619,603.00	247,841.00	582,049.00	(37,554.00)	-6.1%
Spec. Ed. Transportation	7240	8311	61,241.00	61,241.00	33,007.00	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	2,321.00	8,912.00	8,912.00	New
Lottery - Unrestricted and Instructional Materi		8560	574,005.00	623,609.00	160,677.52	623,609.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650-6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction Facilities	6200	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%

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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	3,110,558.23	2,144,824.91	3,173,700.23	63,142.00	2.0%
TOTAL, OTHER STATE REVENUE			4,745,939.42	4,560,589.23	2,668,739.43	4,595,089.22	34,499.99	0.8%
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	54,479.72	54,479.72	54,479.72	New
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	29,865.00	59,000.00	0.00	0.0%
Interest		8660	80,000.00	50,000.00	22,211.15	50,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	433,217.00	433,297.00	192,597.00	433,297.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	138,422.19	171,647.93	108,271.38	192,609.74	20,961.81	12.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	848,513.00	789,901.00	410,228.00	806,492.00	16,591.00	2.1%
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%

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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			1,559,152.19	1,503,845.93	817,652.25	1,595,878.46	92,032.53	6.1%
TOTAL, REVENUES			30,444,531.89	32,227,073.40	14,895,192.10	32,681,169.34	454,095.94	1.4%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,259,418.80	13,425,100.07	7,150,127.44	13,467,404.98	(42,304.91)	-0.3%
Certificated Pupil Support Salaries		1200	1,229,578.00	1,284,362.00	739,885.43	1,257,287.31	27,074.69	2.1%
Certificated Supervisors' and Administrators' Salaries		1300	1,427,732.00	1,435,324.00	834,473.72	1,435,188.00	136.00	0.0%
Other Certificated Salaries		1900	634,382.73	609,321.27	323,544.93	613,369.05	(4,047.78)	-0.7%
TOTAL, CERTIFICATED SALARIES			16,551,111.53	16,754,107.34	9,048,031.52	16,773,249.34	(19,142.00)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	654,496.50	692,631.50	337,733.76	665,981.11	26,650.39	3.8%
Classified Support Salaries		2200	2,246,184.00	2,278,032.00	1,266,604.98	2,277,125.00	907.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	324,684.00	324,974.00	188,156.78	324,974.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,630,090.00	1,623,598.06	929,978.55	1,615,611.37	7,986.69	0.5%
Other Classified Salaries		2900	129,033.72	85,097.00	44,687.57	85,097.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,984,488.22	5,004,332.56	2,767,161.64	4,968,788.48	35,544.08	0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,365,055.76	1,372,337.26	732,335.22	1,376,550.46	(4,213.20)	-0.3%
PERS		3201-3202	539,090.24	543,592.24	301,921.84	539,423.89	4,168.35	0.8%
OASDI/Medicare/Alternative		3301-3302	624,770.92	633,570.22	329,584.29	631,227.91	2,342.31	0.4%
Health and Welfare Benefits		3401-3402	2,349,278.48	2,247,608.83	1,223,584.85	2,260,651.56	(13,042.73)	-0.6%
Unemployment Insurance		3501-3502	240,195.40	242,538.97	123,581.11	242,500.34	38.63	0.0%
Workers' Compensation		3601-3602	217,167.14	219,165.07	113,149.47	218,849.95	315.12	0.1%
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	69,631.87	42,402.73	69,028.97	602.90	0.9%
Other Employee Benefits		3901-3902	0.00	9,315.00	0.00	9,315.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,633,183.30	5,566,717.35	2,866,559.51	5,576,505.97	(9,788.62)	-0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	335,523.00	866,922.07	11,157.89	866,922.07	0.00	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	1,321,753.20	1,625,517.23	576,294.94	1,652,726.89	(27,209.66)	-1.7%
Noncapitalized Equipment		4400	151,390.01	182,995.57	53,840.61	211,600.76	(28,605.19)	-15.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,810,166.21	2,676,934.87	641,293.44	2,732,749.72	(55,814.85)	-2.1%
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	274,448.69	41,449.38	334,138.27	(59,689.58)	-21.7%
Dues and Memberships		5300	38,880.00	29,240.00	22,804.04	29,240.00	0.00	0.0%
Insurance		5400-5450	160,000.00	160,000.00	140,902.40	160,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,213,640.00	1,213,640.00	647,681.20	1,216,640.00	(3,000.00)	-0.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	228,124.00	237,224.00	140,716.50	249,222.25	(11,998.25)	-5.1%
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	1,133,936.52	560,432.66	1,381,813.27	(247,876.75)	-21.9%
Communications		5900	114,281.00	115,286.00	56,341.44	115,241.00	45.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,996,300.80	3,153,641.21	1,610,327.62	3,476,160.79	(322,519.58)	-10.2%

2012-13 Second 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	24,000.00	0.00	0.00	24,000.00	100.0%
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	224,000.00	(24,000.00)	-12.0%
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	60,893.36	11,046.11	462,825.68	(401,932.32)	-660.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			276,420.00	284,893.36	11,046.11	686,825.68	(401,932.32)	-141.1%
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	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	6,561.81	6,561.81	4,200.65	6,561.81	0.00	0.0%
Other Debt Service - Principal		7439	152,638.19	152,638.19	75,399.35	152,638.19	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			159,200.00	159,200.00	79,600.00	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			32,325,327.06	33,514,283.69	17,024,019.84	34,287,936.98	(773,653.29)	-2.3%

2012-13 Second 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	6,070.63	6,070.63	6,070.63	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	6,070.63	6,070.63	6,070.63	New
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	(0.10)	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	(0.10)	0.00	(0.10)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	(0.10)	6,070.63	6,070.53	(6,070.63)	#####

Resource	Description	2012-13 Projected Year Totals
3061	NCLB: Title I, Migrant Ed Summer Program	8,049.08
3310	Special Ed: IDEA Basic Local Assistance En	15,624.55
4047	NCLB: ARRA Title II, Part D, Enhancing Edu	1,447.10
6500	Special Education	77,968.38
7236	School Bus Emissions Reduction Funds	27,500.00
9010	Other Restricted Local	162,153.39
Total, Restricted Balance		<u>292,742.50</u>

Multi-year Projections

Central Union High School District

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

Unrestricted:

- **Base Revenue Limit** is projected to increase 1.65% in 2013-2014 and 2.2% in 2014-2015 based on Imperial County Office of Education's Projected Assumptions (see ICOE's Projected Assumptions in this section). There hasn't been a funded COLA since 2007-2008; the state does this by giving us a COLA and increasing the deficit factor to eliminate it. The above figures are assuming that the COLA is actually funded.
- **Revenue Limit ADA** is projected to remain the same for both years.
- **Deficit Factor** is projected to remain the same for both years based on School Services Dartboard (in this section).
- **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 2.2% 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. There is a decrease of 100% in 2013-2014 in transfers in due to a one time transfer from Fund 353 to Fund 010 for an energy rebate we received from the IID related to the modernization at CUHS. Transfers in will remain zero for the 2014-2015 school year. At this time, we are estimating an increase of 10.38% in 2013-2014 for contributions (transfers out) mainly due to reduced restricted revenues causing a higher contribution from unrestricted of approximately 5.1% (spread over both years) to account for possible federal sequestration cuts as advised by ICOE's Projected Assumptions. An increase of 18.99% is projected for 2014-2015.
- **Certificated Salaries** are projected to increase a net of 1.09% 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. With the elimination of the class size MOU with ECSTA, we do

anticipate an increase in salaries, but the actual cost is unknown at this time as there are many adjustments being analyzed.

- **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 1.20% in 2013-2014 due to the benefits associated with 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 2.2% CPI in 2013-2014 and 2.4% CPI in 2014-2015 based on ICOE's Projected Assumptions.
- **Services & Operating Expenditures** are projected to increase by the 2.2% CPI in 2013-2014 and 2.4% CPI in 2014-2015 based on ICOE's Projected Assumptions.
- **Capital Outlay** is projected to increase by the 2.2% CPI in 2013-2014 and 2.4% CPI in 2014-2015 based on ICOE's Projected Assumptions.
- **Other Outgo** is projected to decrease 50% in 2013-2014 and be zero for 2014-2015, as the debt represented here will be paid off in October of 2013.
- **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 \$837,523 for 2013-2014 and \$1,173,856 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. 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 12.07% in 2013-2014 to account for possible federal sequestration cuts as advised by ICOE's Projected Assumption and the loss of one time Program Improvement Funding. It is estimated to reduce 2.55% in 2014-2015 based on ICOE's Projected Assumptions.
- **Other State Revenues** are projected to remain the same in 2013-2014 and increase 2.2% 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 10.38% in 2013-2014 mainly due to reduced restricted revenues causing a higher contribution from unrestricted of approximately 5.1% (spread over both years) to account for possible federal sequestration cuts as advised by ICOE's Projected Assumptions. An increase of 18.99% is projected for 2014-2015.
- **Certificated Salaries** are projected to increase a net of .4% due to the one-time Program Improvement Funding of which \$30,000 is estimated for Certificated salaries 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 an average of 1.17% for step and column for both years.
- **Employee Benefits** are projected to increase a net of 1.09% in 2013-2014 due to the benefits associated with the one-time Program Improvement Funding \$30,000 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 have a 1.96% net increase in 2013-2014, which includes the CPI of 2.2% and the removal of planned expenditures associated with the Program Improvement Funding in 2012-2013 that will not recur in 2013-2014. In 2014-2015 it will increase 2.4% CPI based on ICOE's Projected Assumptions.
- **Services & Operating Expenditures** are projected to have a 20.43% net decrease in 2013-2014, which includes the CPI of 2.2% and the removal of planned expenditures associated with the Program Improvement Funding in 2012-2013 that will not recur in 2013-2014. In 2014-2015 it will increase 2.4% CPI based on ICOE's Projected Assumptions.
- **Capital Outlay** is projected to decrease by 98.52% due to the one-time SHS track repair, purchase of a new bus, updated emission on existing buses and the purchase of a forklift in 2012-2013 not recurring in 2013-2014. An increase of the 2.4% 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 decrease 10.43% in 2013-2014 due to the loss of indirect charges associated with the one-time Program Improvement Funding in 2012-2013 not recurring in 2013-2014. It is estimated to remain at zero in 2014-2015.

Restricted Deficit/Surplus Spending

Restricted deficit spending is projected to be \$292,742 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 SECOND INTERIM

REVENUE LIMIT SOURCES 8010-8099

- 13-14 = 1.85% COLA, deficit 22.272% (or 0.77728), change in ADA assumptions
- 14-15 = 2.2% COLA, deficit 22.272% (or 0.77728), change in ADA assumptions

FEDERAL REVENUES 8100-8299

- 13-14 & 14-15 – Reduce restricted revenues by approximately 5.1% to account for possible federal sequestration cuts

OTHER STATE REVENUES 8300-8599

- 13-14 = 0% COLA, Lottery \$124.00/\$30.00
- 14-15 = 2.2% COLA, Lottery \$123.75/\$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 = 2.2%, 2014-15 = 2.4%
- Include/exclude any one time costs

SERVICES, OTHER OPERATING EXPENSES 5000-5999

- CPI: 2013-14 = 2.2%, 2014-15 = 2.4%
- Include/exclude any one time costs

CAPITAL OUTLAY 6000-6599

- CPI: 2013-14 = 2.2%, 2014-15 = 2.4%
- Include/exclude any one time costs

SSC School District and County Office Financial Projection Dartboard Governor's 2013-14 Budget Proposal

This version of SSC's Financial Projection Dartboard is based on the Governor's 2013-14 State Budget Proposal. We have updated the COLA, CPI, and ten-year T-bill planning factors per the latest economic forecasts. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are, at best, general guidelines.

Factor		2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
Statutory COLA (applies to K-12 and COE Revenue Limits)		3.24%	1.65%	2.20%	2.40%	2.70%	2.90%
K-12 Revenue Limit Deficit %		22.272%	22.272%	22.272%	22.272%	22.272%	22.272%
COE Revenue Limit Deficit %		22.549%	22.549%	22.549%	22.549%	22.549%	22.549%
Net Revenue Limit Change:	K-12	1.08%	1.65%	2.20%	2.40%	2.70%	2.90%
	COEs	1.08%	1.65%	2.20%	2.40%	2.70%	2.90%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education		0.00%	1.65%	2.20%	2.40%	2.70%	2.90%
Other state categorical programs COLA ¹							
	Tier I	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Tier II	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Tier III	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
California CPI		2.30%	2.20%	2.40%	2.60%	2.70%	2.80%
California Lottery ²	Base	\$124.25	\$124.00	\$123.75	\$123.50	\$123.00	\$123.00
	Proposition 20	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Interest Rate for Ten-Year Treasuries		1.85%	2.15%	2.40%	2.70%	2.90%	3.10%

ESTIMATED STATEWIDE AVERAGE BASE REVENUE LIMITS PER ADA "UNDEFICITED"

Year	Elementary	High School	Unified
2012-13 Statewide Average (est.)	\$6,449	\$7,747	\$6,748
2013-14 Inflation Increase @ 1.65% COLA	\$106	\$128	\$111
2013-14 Statewide Average (est.)	\$6,555	\$7,875	\$6,859

2013-14 BUDGET ACT ESTIMATED CHARTER SCHOOL RATES

	K-3	4-6	7-8	9-12
General Purpose Block Grant ¹ (will change at each apportionment)	\$5,160	\$5,238	\$5,396	\$6,242
Categorical Block Grant (est.) ³	\$407	\$407	\$407	\$407
Total	\$5,567	\$5,645	\$5,803	\$6,649

¹ The May Revision Dartboard will provide an update to the categorical funding COLA and General Purpose Block Grant based upon the status of the Governor's Local Control Funding Formula budget proposal.

² The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—times the historical statewide average excused absence factor of 1.04446.

³ The Charter School Categorical Block Grant rates do not include Economic Impact Aid funding, which is provided separately. In addition, for charter schools that began operation in or after 2008-09, there is an additional amount per ADA in supplemental categorical block grant funding.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-14 Projection (C)	% Change (Cols. E-C/C) (D)	2014-15 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted except line A1i)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. Revenue Limit Sources	8010-8099	22,960,022.62				
a. Base Revenue Limit per ADA (Form RLI, line 4, ID 0024)		7,723.43	1.65%	7,850.87	2.20%	8,023.59
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	1.65%	30,685,439.43	2.20%	31,360,522.46
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	1.65%	30,685,439.43	2.20%	31,360,522.46
g. Deficit Factor (Form RLI, line 16)		0.77728	0.00%	0.77728	0.00%	0.77728
h. Deficited Revenue Limit (Line A1f times line A1g) (ID 0284)		23,464,011.82	1.65%	23,851,178.36	2.20%	24,375,906.90
i. Plus: Other Adjustments (e.g., basic aid, charter schools object 8015, prior year adjustments objects 8019 and 8099)		20,825.00	-100.00%	0.00	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)		(188,271.97)	0.00%	(188,271.97)	0.00%	(188,271.97)
l. Total Revenue Limit Sources (Sum lines A1h thru A1k) (Must equal line A1)		22,960,022.62	1.60%	23,326,364.16	2.25%	23,851,092.70
2. Federal Revenues	8100-8299	43,819.98	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,229,605.93	0.00%	3,229,605.93	0.00%	3,229,605.93
4. Other Local Revenues	8600-8799	672,753.09	0.00%	672,753.09	0.00%	672,753.09
5. Other Financing Sources						
a. Transfers In	8900-8929	6,070.63	-100.00%	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	(2,270,448.55)	10.38%	(2,506,158.54)	18.99%	(2,982,054.76)
6. Total (Sum lines A1l thru A5)		24,641,823.70	0.33%	24,722,564.64	0.20%	24,771,396.96
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				14,347,797.19		14,504,642.62
b. Step & Column Adjustment				236,845.43		240,777.07
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	14,347,797.19	1.09%	14,504,642.62	1.66%	14,745,419.69
2. Classified Salaries						
a. Base Salaries				3,246,806.11		3,284,793.74
b. Step & Column Adjustment				37,987.63		38,432.09
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	3,246,806.11	1.17%	3,284,793.74	1.17%	3,323,225.83
3. Employee Benefits	3000-3999	4,467,722.46	1.20%	4,521,139.13	1.41%	4,584,887.19
4. Books and Supplies	4000-4999	909,423.18	2.20%	929,430.49	2.40%	951,736.82
5. Services and Other Operating Expenditures	5000-5999	2,369,909.39	2.20%	2,422,047.40	2.40%	2,480,176.53
6. Capital Outlay	6000-6999	66,605.42	2.20%	68,070.74	2.40%	69,704.44
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	159,200.00	-50.00%	79,600.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(249,635.99)	0.00%	(249,635.99)	0.00%	(249,635.99)
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)		25,317,827.76	0.96%	25,560,088.13	1.35%	25,905,514.51
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(676,004.06)		(837,523.49)		(1,134,117.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,364,807.34		9,688,803.28		8,851,279.79
2. Ending Fund Balance (Sum lines C and D1)		9,688,803.28		8,851,279.79		7,717,162.24
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		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	9,145,542.91		8,808,019.42		7,673,901.87
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		9,688,803.28		8,851,279.79		7,717,162.24

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	9,145,542.91		8,808,019.42		7,673,901.87
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		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 (Sum lines E1a thru E2c)		9,145,542.91		8,808,019.42		7,673,901.87

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d - 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)
(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	336,542.23	0.00%	336,542.23	0.00%	336,542.33
2. Federal Revenues	8100-8299	3,149,816.83	-12.07%	2,769,496.50	-2.55%	2,698,874.34
3. Other State Revenues	8300-8599	1,365,483.29	0.00%	1,365,483.29	2.20%	1,395,523.92
4. Other Local Revenues	8600-8799	923,125.37	0.00%	923,125.37	0.00%	923,125.37
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	2,270,448.45	10.38%	2,506,158.54	18.99%	2,982,054.76
6. Total (Sum lines A1 thru A5)		8,045,416.17	-1.80%	7,900,805.93	5.51%	8,336,120.72
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,425,452.15		2,435,216.66
b. Step & Column Adjustment				39,764.51		40,424.60
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(30,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,425,452.15	0.40%	2,435,216.66	1.66%	2,475,641.26
2. Classified Salaries						
a. Base Salaries				1,721,982.37		1,742,129.56
b. Step & Column Adjustment				20,147.19		20,382.92
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	1,721,982.37	1.17%	1,742,129.56	1.17%	1,762,512.48
3. Employee Benefits	3000-3999	1,108,783.51	1.09%	1,120,825.42	1.41%	1,136,629.05
4. Books and Supplies	4000-4999	1,823,326.54	1.96%	1,859,001.18	2.40%	1,903,617.21
5. Services and Other Operating Expenditures	5000-5999	1,106,251.40	-20.43%	880,198.93	2.40%	901,323.71
6. Capital Outlay	6000-6999	620,220.26	-98.52%	9,198.27	2.40%	9,419.02
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	164,092.99	-10.43%	146,977.99	0.00%	146,977.99
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)		8,970,109.22	-8.66%	8,193,548.01	1.74%	8,336,120.72
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(924,693.05)		(292,742.08)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,217,435.13		292,742.08		0.00
2. Ending Fund Balance (Sum lines C and D1)		292,742.08		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	292,742.50		0.00		0.00
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	(0.42)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		292,742.08		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					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - remove \$30,000 in one time Certificated salaries in relation to one time PI Funding (3185)						

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	23,296,564.85	1.57%	23,662,906.39	2.22%	24,187,635.03
2. Federal Revenues	8100-8299	3,193,636.81	-13.28%	2,769,496.50	-2.55%	2,698,874.34
3. Other State Revenues	8300-8599	4,595,089.22	0.00%	4,595,089.22	0.65%	4,625,129.85
4. Other Local Revenues	8600-8799	1,595,878.46	0.00%	1,595,878.46	0.00%	1,595,878.46
5. Other Financing Sources						
a. Transfers In	8900-8929	6,070.63	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)		32,687,239.87	-0.20%	32,623,370.57	1.48%	33,107,517.68
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				16,773,249.34		16,939,859.28
b. Step & Column Adjustment				276,609.94		281,201.67
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(110,000.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	16,773,249.34	0.99%	16,939,859.28	1.66%	17,221,060.95
2. Classified Salaries						
a. Base Salaries				4,968,788.48		5,026,923.30
b. Step & Column Adjustment				58,134.82		58,815.01
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	4,968,788.48	1.17%	5,026,923.30	1.17%	5,085,738.31
3. Employee Benefits	3000-3999	5,576,505.97	1.17%	5,641,964.55	1.41%	5,721,516.24
4. Books and Supplies	4000-4999	2,732,749.72	2.04%	2,788,431.67	2.40%	2,855,354.03
5. Services and Other Operating Expenditures	5000-5999	3,476,160.79	-5.00%	3,302,246.33	2.40%	3,381,500.24
6. Capital Outlay	6000-6999	686,825.68	-88.75%	77,269.01	2.40%	79,123.46
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	159,200.00	-50.00%	79,600.00	-100.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(85,543.00)	20.01%	(102,658.00)	0.00%	(102,658.00)
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)		34,287,936.98	-1.56%	33,753,636.14	1.45%	34,241,635.23
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,600,697.11)		(1,130,265.57)		(1,134,117.55)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,582,242.47		9,981,545.36		8,851,279.79
2. Ending Fund Balance (Sum lines C and D1)		9,981,545.36		8,851,279.79		7,717,162.24
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	43,260.37		43,260.37		43,260.37
b. Restricted	9740	292,742.50		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	9,145,542.91		8,808,019.42		7,673,901.87
2. Unassigned/Unappropriated	9790	(0.42)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3eF must agree with line D2)		9,981,545.36		8,851,279.79		7,717,162.24

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	9,145,542.91		8,808,019.42		7,673,901.87
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.42)		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)		9,145,542.49		8,808,019.42		7,673,901.87
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.67%		26.10%		22.41%
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)		34,287,936.98		33,753,636.14		34,241,635.23
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)		34,287,936.98		33,753,636.14		34,241,635.23
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)		1,028,638.11		1,012,609.08		1,027,249.06
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)		1,028,638.11		1,012,609.08		1,027,249.06
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
UNDPLICATED PUPIL COUNT										
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	1,289,812.29		1,289,812.29
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	501,051.00		501,051.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	438,047.89		438,047.89
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	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	2,360,116.21	0.00	2,360,116.21
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,389.21		3,389.21
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	3,389.21	0.00	3,389.21
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,363,505.42	0.00	2,363,505.42
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
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	150,549.00		150,549.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	270,788.88		270,788.88
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	65,205.03		65,205.03
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	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,564,774.91	0.00	1,564,774.91
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	3,389.21		3,389.21
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	3,389.21	0.00	3,389.21
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,568,164.12	0.00	1,568,164.12
8980	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)									
	TOTAL COSTS									0.00
										1,568,164.12

Second Interim
Special Education Maintenance of Effort
Expenditures vs. 2011-12 Actual Expenditures Comparison
2012-13 Projected Expenditures by LEA (LP-1)

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, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
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 8980	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)									336,542.23
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, 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.

Second Interim
Special Education Maintenance of Effort
2012-13 Projected Expenditures vs. 2011-12 Actual Expenditures Comparison
2011-12 Actual Expenditures by LEA (LA-1)

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, Severely Disabled (Goal 5750)	Spec. Education, Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDPLICATED PUPIL COUNT										
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	1,216,681.70		1,216,681.70
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	441,560.92		441,560.92
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	0.00		0.00
	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)	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	77.56	0.00	77.56
	TOTAL COSTS	0.00	0.00	0.00	0.00	0.00	0.00	2,313,392.55	0.00	2,313,392.55
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 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	351,678.96		351,678.96
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	13,384.21		13,384.21
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	0.00		0.00
	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	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	623,494.91	0.00	623,494.91
8980	Less: 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)									
	TOTAL COSTS									0.57
										623,494.34

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
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated 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	168,853.53		168,853.53
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	294,706.80		294,706.80
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	2,699.04		2,699.04
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	0.00		0.00
	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 - 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	0.00	0.00	0.00	0.00	0.00	77.56	0.00	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)									
TOTAL COSTS										
LOCAL ACTUAL 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
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 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)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
TOTAL COSTS										
										332,957.72
										0.57
										181,564.06
										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	0.00	0.00

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 (a)</u>	
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 (b)</u>	

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 (d)</u>	
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 (f)</u>	

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	2,363,505.42		
2. Less: Expenditures paid from federal sources	795,341.30		
3. Expenditures paid from state and local sources	1,568,164.12	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	1,568,164.12	1,612,398.21	(44,234.09)
4. Special education unduplicated pupil count	310	310	
5. Per capita state and local expenditures (A3/A4)	5,058.59	5,201.28	(142.69)

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:

X

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	0.00	
Less: 50% reduction from SECTION 2	0.00	0.00	
Net expenditures paid from local sources	524,983.26	514,522.35	10,460.91
b. Per capita local expenditures (B1a/A4)	1,693.49	1,659.75	33.74

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@cuhd.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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise enter data into the first column for all fiscal years. Second Interim Projected Year Totals data for Current Year are extracted. If Second 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
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals (Form RLI, Line 5c) (Form MYPI, Unrestricted, A1c)		
Current Year (2012-13)	3,908.54	3,908.54	0.0%	Met
1st Subsequent Year (2013-14)	3,908.54	3,908.54	0.0%	Met
2nd Subsequent Year (2014-15)	3,908.54	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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2012-13)	4,103	4,103	0.0%	Met
1st Subsequent Year (2013-14)	4,103	4,103	0.0%	Met
2nd Subsequent Year (2014-15)	4,103	4,103	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. First Interim 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 01CSI, Item 3A)	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 first interim projections.

District's Revenue Limit Standard Percentage Range:

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

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column. In the Second 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
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2012-13)	23,197,889.77		
1st Subsequent Year (2013-14)	23,229,190.85	23,326,364.16	0.4%	Met
2nd Subsequent Year (2014-15)	23,768,863.12	23,851,092.70	0.3%	Met

4B. Comparison of District Revenue Limit to the Standard

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

- 1a. STANDARD MET - Revenue limit has not changed since first interim projections by more than two percent for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

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	23,173,467.82	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 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2012-13)	22,062,325.76	25,317,827.76	87.1%	Met
1st Subsequent Year (2013-14)	22,310,575.49	25,560,088.13	87.3%	Met
2nd Subsequent Year (2014-15)	22,653,532.71	25,905,514.51	87.4%	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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second 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)	2,886,690.41	3,193,636.81	10.6%	Yes
1st Subsequent Year (2013-14)	2,729,273.16	2,769,496.50	1.5%	No
2nd Subsequent Year (2014-15)	2,612,588.90	2,698,874.34	3.3%	No

Explanation:
(required if Yes)

see MYP assumptions

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP1, Line A3)				
Current Year (2012-13)	4,560,589.23	4,595,089.22	0.8%	No
1st Subsequent Year (2013-14)	4,560,589.23	4,595,089.22	0.8%	No
2nd Subsequent Year (2014-15)	4,665,482.78	4,625,129.85	-0.9%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP1, Line A4)				
Current Year (2012-13)	1,503,845.93	1,595,878.46	6.1%	Yes
1st Subsequent Year (2013-14)	1,503,845.93	1,595,878.46	6.1%	Yes
2nd Subsequent Year (2014-15)	1,503,845.93	1,595,878.46	6.1%	Yes

Explanation:
(required if Yes)

see MYP assumptions

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP1, Line B4)				
Current Year (2012-13)	2,676,934.87	2,732,749.72	2.1%	No
1st Subsequent Year (2013-14)	2,738,504.37	2,788,431.67	1.8%	No
2nd Subsequent Year (2014-15)	2,808,966.98	2,855,354.03	1.7%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP1, Line B5)				
Current Year (2012-13)	3,153,641.21	3,476,160.79	10.2%	Yes
1st Subsequent Year (2013-14)	3,226,237.96	3,302,246.33	2.4%	No
2nd Subsequent Year (2014-15)	3,306,829.33	3,381,500.24	2.3%	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	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2012-13)	8,951,125.57	9,384,604.49	4.8%	Met
1st Subsequent Year (2013-14)	8,793,708.32	8,960,464.18	1.9%	Met
2nd Subsequent Year (2014-15)	8,781,917.61	8,919,882.65	1.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2012-13)	5,830,576.08	6,208,910.51	6.5%	Not Met
1st Subsequent Year (2013-14)	5,964,742.33	6,090,678.00	2.1%	Met
2nd Subsequent Year (2014-15)	6,113,796.31	6,236,854.27	2.0%	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 first interim projections 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 first interim projections 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)

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 first interim projections 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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	323,253.27	1,310,429.01	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		1,289,601.72	

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)	26.7%	26.1%	22.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.9%	8.7%	7.5%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	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)		
Current Year (2012-13)	(676,004.06)	25,317,827.76	2.7%	Met
1st Subsequent Year (2013-14)	(837,523.49)	25,560,088.13	3.3%	Met
2nd Subsequent Year (2014-15)	(1,134,117.55)	25,905,514.51	4.4%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
	Current Year (2012-13)	9,981,545.36	
1st Subsequent Year (2013-14)	8,851,279.79	Met	
2nd Subsequent Year (2014-15)	7,717,162.24	Met	

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
	Current Year (2012-13)	3,420,256.15	

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)	34,287,936.98	33,753,636.14	34,241,635.23
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)	34,287,936.98	33,753,636.14	34,241,635.23
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,028,638.11	1,012,609.08	1,027,249.06
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)	1,028,638.11	1,012,609.08	1,027,249.06

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,145,542.91	8,808,019.42	7,673,901.87
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)	(0.42)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	9,145,542.49	8,808,019.42	7,673,901.87
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	26.67%	26.10%	22.41%
District's Reserve Standard (Section 10B, Line 7):	1,028,638.11	1,012,809.08	1,027,249.06
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 first interim projections 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 first interim projections 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)

Yes

1b. If Yes, identify the interfund borrowings:

Fund 130 (Cafeteria) temporarily borrows from Fund 010 (General Fund) at times

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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim 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	First Interim (Form 01CSI, Item S5A)	Second 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)	(1,872,525.06)	(2,270,448.55)	21.3%	397,923.49	Not Met
1st Subsequent Year (2013-14)	(2,691,216.63)	(2,506,158.54)	-6.9%	(185,058.09)	Not Met
2nd Subsequent Year (2014-15)	(3,135,172.24)	(2,982,054.76)	-4.9%	(153,117.48)	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 first interim projections 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 first interim projections 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 first interim projections 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 first interim projections 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 first interim projections 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 First Interim data exist (Form 01CSI, 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 First Interim data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

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	238,800
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2012
Land Purchase	4	Special Reserve Fund 400	7438 & 7439	1,978,925

Type of Commitment (continued)	Prior Year (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	159,200	159,200	79,600	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Land Purchase	210,189	205,189	200,189	195,189
Total Annual Payments:	369,389	364,389	279,789	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 first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second 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 first interim in OPEB liabilities?

No

c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second 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

	First Interim (Form 01CSI, Item S7A)	Second 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)	228,957.89	228,957.89
2nd Subsequent Year (2014-15)	228,957.89	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)	450,454.00	450,454.00
2nd Subsequent Year (2014-15)	450,454.00	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2012-13)		
1st Subsequent Year (2013-14)		
2nd Subsequent Year (2014-15)		

4. Comments:

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2011-12)	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
Number of certificated (non-management) full-time-equivalent (FTE) positions	191.5	189.1	189.1	189.1

1a. Have any salary and benefit negotiations been settled since first interim projections?

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2012-13)

1st Subsequent Year
(2013-14)

2nd Subsequent Year
(2014-15)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

	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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,441,199	1,441,199	1,441,199
3. Percent of H&W cost paid by employer	50.0%	50.0%	50.0%
4. Percent projected change in H&W cost over prior year	1.4%	1.4%	1.4%

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	272,018	276,610	281,202
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

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

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

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
1. Are savings from attrition included in the budget 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

Certificated (Non-management) - Other

List other significant contract changes that have occurred since first interim projections 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 first interim projections?
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	168.3	159.8	159.8	159.8

1a. Have any salary and benefit negotiations been settled since first interim projections?
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 First Interim Projections

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)?			

	Current Year (2012-13)	1st Subsequent Year (2013-14)	2nd Subsequent Year (2014-15)
One Year Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year or			
Multiyear Agreement			
Total cost of salary settlement			
% change in salary schedule from prior year (may enter text, such as "Reopener")			

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

	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	969,642	969,642	969,642
3. Percent of H&W cost paid by employer	55.0%	55.0%	55.0%
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 First Interim

Are any new costs negotiated since first interim 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	52,253	53,135	58,815
3. Percent change in step & column over prior year	1.7%	1.7%	1.7%

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 first interim 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 first interim projections?
 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 first interim projections?
 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 First Interim Projections

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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 Second Interim Criteria and Standards Review

Technical Reviews

SACS2012ALL Financial Reporting Software - 2012.2.0
3/7/2013 1:38:28 PM

13-63115-0000000

Second 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: see attached Excel spreadsheet

Checks Completed.

2012-2013
Cash Flow Worksheet

CENTRAL UNION HIGH SCHOOL DISTRICT - PROJECTED CASH FLOW DETAIL
FISCAL YEAR: 2012-13

RES	OBJ	MGMT	BEGINNING CASH												FISCAL YEAR TOTALS	ACCRUALS
			FIRST INTERIM	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY		

RECEIPTS

0000	8011	0000	15,200,503.92	0%	2.0%	12.8%	4.9%	9.1%	17.5%	9.6%	6.6%	3.9%	2.0%	0.0%	0.0%	0.0%	68.8%	31.21%
1400	8012	0000	4,848,792.15	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
0000	8019	0000	0.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%
0000	8077	0000	3,168,749.00	5%	0%	0%	9%	6%	41%	1%	0%	0%	4%	0%	0%	0%	65%	35%
0000	8077	0000	146,741.02	15%	8%	6%	8%	8%	6082%	8%	8%	0%	0%	0%	0%	0%	6184%	1,097,769.76
0000	8077	0000	78,519.32	11,507.11	6,268.41	6,349.19	6,336.08	6,382.13	6,091.78	6,438.68	6,348.73	0.00	0.00	0.00	0.00	0.00	22,797.23	78,519.32
TOTAL REVENUE LIMIT SOURCE#3 8010			21,296,544.39	158,248.13	315,951.41	1,658,352.19	1,047,227.52	1,562,127.53	3,976,799.90	1,449,875.97	1,067,266.73	598,319.00	426,500.95	0.00	4,850,764.38	17,454,908.72	5,841,255.67	

3310	8181	0000	712,636.85	0%	0%	0%	0%	0%	22%	0%	0%	47%	0%	23%	0%	0%	83%	7%
3327	8182	0000	195,224.00	50%	0%	0%	50%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%	0%
3060	8285	0000	254,758.00	0%	1%	0%	0%	1%	0%	8%	31%	0%	0%	0%	0%	0%	41%	59%
3061	8285	0000	70,213.08	0%	0%	0%	0%	0%	100%	0%	0%	0%	0%	0%	0%	0%	100%	0%
0002	8290	0000	3,086.98	0%	0%	0%	0%	0%	3,086.98	0%	0%	0%	0%	0%	0%	0%	3,086.98	0%
0014	8290	0000	40,733.00	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
3010	8290	0000	981,061.82	0%	0%	0%	0%	0%	0%	27%	0%	8%	0%	0%	0%	0%	57%	43%
3185	8290	0000	300,000.00	0%	0%	0%	0%	0%	0%	35%	0%	24%	0%	0%	0%	0%	35%	65%
3550	8290	0000	105,534.00	0%	0%	0%	0%	0%	0%	10%	0%	24%	0%	0%	0%	0%	58%	42%
4035	8290	0000	188,816.51	0%	0%	0%	0%	0%	0%	0%	0%	45,411.25	0%	0%	0%	0%	105,000.00	195,000.00
4045	8290	0000	8,710.57	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
4047	8290	0000	1,447.10	100%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	0%	100%
4201	8290	0000	25,320.00	12%	0%	0%	0%	0%	0%	0%	0%	2,975.00	0%	0%	0%	0%	8,886.02	16,433.98
4203	8290	0000	193,595.14	0%	0%	0%	0%	0%	0%	1%	0%	16%	0%	0%	0%	0%	32%	68%
5640	8290	0000	65,000.00	6%	7,542.09	1,724.93	0.00	4,384.73	0.00	0%	0%	15,768.16	0%	0%	0%	0%	33,512.94	31,487.06
5819	8290	0000	47,500.00	0%	0%	0%	0%	0%	18,738.71	0%	0%	0%	0%	0%	0%	0%	18,738.71	28,763.29
TOTAL FEDERAL 8180-8199			3,182,037.05	122,847.71	9,183.32	1,724.93	97,912.00	64,034.11	100,399.69	421,200.21	78,364.13	598,776.51	0.00	167,000.50	357,229.30	1,938,473.91	1,235,183.14	

RECEIPTS (CONT'D)

7090	8311	0000	348,581.00	0%	0%	0%	0%	0%	0%	0%	0%	18%	0%	0%	0%	0%	17.8%	82.2%
7091	8311	0000	233,468.00	0%	0%	0%	53%	0%	53%	0%	89%	0%	0%	0%	0%	0%	61,876.40	286,704.60
7230	8311	0000	145,578.00	0%	0%	19%	9%	9%	13,102.00	9%	0%	2%	22%	11%	10%	100%	408,844.00	(175,176.00)
7240	8311	0000	61,241.00	0%	0%	19%	9%	9%	5,401.00	9%	0%	11%	14%	11%	10%	100%	145,578.00	0.00
0000	8550	0000	8,912.00	0%	0%	26%	0%	0%	0.00	0%	74%	0%	0%	0%	0%	0%	8,912.00	0.00
Mandated Cost Reimbursements			8,912.00	0%	0%	26%	0%	0%	0.00	0%	74%	0%	0%	0%	0%	0%	8,912.00	0.00
TOTAL			8,912.00	0%	0%	26%	0%	0%	0.00	0%	31%	0%	25%	0%	0%	0%	56%	44%

RES	OBL	OBL	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	ACCRUALS
Lottery	1100	8590	0000	502,127.00	0.00	0.00	0.00	0.00	158,187.45	0.00	0.00	125,531.75	0.00	0.00	283,899.20	218,427.80
Lottery - Instruction	6300	8560	0000	121,462.00	0.00	0.00	0.00	0.00	2,510.07	0.00	0.00	0.00	0.00	0.00	2,510.07	118,971.93
All Other State Revenues	0000	8590	0000	320,375.00	138,671.00	62,423.00	12,856.00	10,147.00	21,536.00	14,813.00	0.00	0.00	0.00	0.00	402,268.00	(81,895.00)
Class Size Reduction	0000	8590	1200	76,755.00	0.00	0.00	13,870.00	6,935.00	6,935.00	6,935.00	0.00	13,815.90	6,907.95	6,715.15	76,755.00	0.00
Cal-SAFE support/child care	0000	8590	6091	300,959.00	0.00	0.00	54,172.00	27,086.00	27,086.00	27,086.00	0.00	53,983.28	26,981.64	27,402.08	300,959.00	0.00
Deferred Maintenance	0000	8590	6205	163,393.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	163,393.00	0.00
Netl Brd Certification Teacher	0000	8590	6267	3,053.00	0.00	0.00	603.00	302.00	302.00	302.00	0.00	495.36	247.68	162.96	3,053.00	0.00
Community Based English	0000	8590	6285	32,000.00	0.00	0.00	5,997.00	2,993.00	2,993.00	2,993.00	0.00	5,400.00	2,700.00	2,615.00	32,000.00	0.00
Adult Education	0000	8590	6390	595,554.00	168,542.00	71,930.00	27,477.00	98,211.00	50,848.00	34,974.00	0.00	0.00	0.00	0.00	595,554.00	0.00
School Safety Violence	0000	8590	6405	133,597.00	0.00	0.00	12,574.00	6,287.00	6,287.00	6,287.00	0.00	24,047.46	12,023.73	1,688.08	82,447.27	51,148.73
Art & Music Block Grant	0000	8590	6760	56,856.00	0.00	0.00	10,266.00	5,133.00	5,133.00	5,133.00	0.00	10,234.08	5,117.04	5,002.88	56,856.00	0.00
CAHSEE Intensive Instruction	0000	8590	7055	151,649.00	0.00	0.00	27,402.00	13,701.00	13,701.00	13,701.00	0.00	27,296.82	13,648.41	13,273.77	151,649.00	0.00
School Counseling	0000	8590	7080	236,489.00	0.00	0.00	42,737.00	21,369.00	21,369.00	21,369.00	0.00	42,568.02	21,284.01	20,679.97	236,489.00	0.00
GATE	0000	8590	7140	29,091.00	8,708.00	3,416.00	1,305.00	4,866.00	2,416.00	1,662.00	0.00	0.00	0.00	0.00	29,091.00	0.00
IMFRP	0000	8590	7156	233,267.00	0.00	0.00	20,994.00	20,994.00	20,994.00	20,994.00	0.00	41,988.00	21,001.41	20,987.59	233,267.00	0.00
PAR	0000	8590	7271	15,935.00	0.00	0.00	2,880.00	1,440.00	1,440.00	1,440.00	0.00	2,868.30	1,434.15	1,392.55	15,935.00	0.00
Staff Dev Meth. & Reading	0000	8590	7294	22,000.00	0.00	0.00	4,300.00	2,150.00	2,150.00	2,150.00	0.00	2,752.00	1,980.00	1,980.00	22,000.00	0.00
Pupil Retention Block Grant	0000	8590	7390	37,519.00	0.00	0.00	6,760.00	3,380.00	3,380.00	3,380.00	0.00	6,753.42	3,376.71	3,376.71	34,222.84	3,296.16
Professional Development	0000	8590	7393	142,901.00	0.00	0.00	25,824.00	12,912.00	12,912.00	12,912.00	0.00	25,722.18	12,861.09	9,107.73	142,901.00	0.00
Targanred Instructional Imp Bk G	0000	8590	7394	147,594.00	0.00	0.00	21,074.00	10,537.00	10,537.00	10,537.00	0.00	20,986.92	13,283.46	13,283.46	128,063.84	19,530.16
School & Library Improv	0000	8590	7395	2,540.00	0.00	0.00	460.00	230.00	230.00	230.00	0.00	457.20	228.60	218.20	2,540.00	0.00
Advanced Placement Exam Fee	0002	8590	0000	9,118.93	0.00	0.00	0.00	509.00	509.00	509.00	0.00	0.00	0.00	1,753.00	3,280.00	5,838.93
STAR-Assessment	0006	8590	0000	7,921.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,921.10	0.00
Cal Health Science Bld Prj	6378	8590	0000	55,000.00	10,934.76	0.00	13,750.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	39,684.76	15,315.24
CA Partnership Academies	6385	8590	0000	52,200.00	0.00	0.00	0.00	0.00	0.00	26,100.00	0.00	0.00	0.00	0.00	26,100.00	26,100.00
Special Ed (State PY 6 co)	6500	8590	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
Special Ed-Mental Health	6512	8590	0000	98,747.00	0.00	138,863.00	0.00	0.00	0.00	0.00	0.00	0.00	25%	0.00	138,863.00	(42,116.00)
Ag Vocational Incentive Grant	7010	8590	0000	3,796.00	0.00	0.00	2,947.00	0.00	0.00	0.00	0.00	0.00	948.00	0.00	3,796.00	0.00
Partnership Academy Program	7220	8590	0000	247,390.30	86,240.15	0.00	0.00	0.00	72,900.00	0.00	0.00	0.00	35,343.57	0.00	194,483.72	52,906.58
TOTAL OTHER STATE EXP-2022				4,592,068.33	411,099.31	362,338.00	447,538.90	229,118.90	477,848.82	359,611.30	70,855.57	452,975.07	200,605.06	160,484.97	4,604,710.10	678,316.23

RECEIPTS (CONTD)

RES	OBL	OBL	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	TOTALS	ACCRUALS
RDA	9140	8625	0000	54,479.72	0.00	0.00	0.00	54,479.72	0.00	0.00	0.00	0.00	0.00	0.00	54,479.72	0.00
Rents & Leases	0000	8650	0000	2,195.00	5,315.00	1,995.00	2,990.00	6,857.50	3,980.00	7,575.00	0.00	0.00	0.00	15,000.00	52,440.00	6,860.00
Interest	0000	8660	0000	0.00	0.00	0.00	9,744.10	0.00	12,467.05	0.00	0.00	12,500.00	0.00	0.00	34,711.15	15,288.85
ROP	0000	8677	6350	433,217.00	0.00	0.00	85,563.00	0.00	106,954.00	0.00	0.00	108,304.25	0.00	0.00	300,821.25	132,985.75
Community Challenge Grant	9065	8677	0000	80.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	80.00	80.00	0.00

	0000	8699	0000	107,847.86	2,908.18	20,285.39	12,764.41	14,469.98	9,468.29	14,926.41	12,636.12	4,240.61	10,339.90	5,888.71	0.00	0.00	107,846.00	(0.14)
Other Local Revenue																		
CUHS IID-Grant/donations/text b	0000	8699	0045	183.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183.68	0.00
SHS-donations/text book	0000	8699	0047	94.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	94.20	0.00
(site 45)	0000	8699	0000	7,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00	0.00
CUHS Band (goal 1521 site 45)	0000	8699	0000	10,227.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,227.00	0.00
Summer School (goal 1560 site 4)	0000	8699	0000	4,159.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,159.00	0.00
Ad Ed - MOU's w/County	0000	8699	6393	0.00	0.00	0.00	0.00	0.00	13,915.02	0.00	(13,915.02)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prior Year Cancelled Warrants	0098	8699	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
Outlawed Warrants	0099	8699	0000	0.00	0.00	0.00	751.77	0.00	127.69	0.00	7.40	(135.09)	0.00	0.00	0.00	0.00	751.77	(751.77)
Karfe-56	0119	8699	0000	924.00	0.00	0.00	224.00	200.00	200.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	924.00	0.00
Title II, Part A-Teacher Quality	4035	8699	0000	830.49	0.00	0.00	0.00	0.00	0.00	830.49	0.00	0.00	0.00	0.00	0.00	0.00	830.49	0.00
Cal Health Science Bld Proj/focal	6378	8699	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
Special Education/focal	6500	8699	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
Partnership Academies/focal	7220	8699	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
Transportation/focal	7230	8699	0000	25,000.00	0.00	0.00	0.00	2,992.71	2,536.94	3,062.26	1,712.08	4,786.65	0.00	0.00	0.00	0.00	15,092.64	9,907.36
School Bus Emissions	7236	8699	0000	15,000.00	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
RRM/focal	8150	8699	0000	10,000.00	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
Microsoft Voucher	9010	8699	0000	1,980.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,980.00	0.00	0.00	0.00	1,980.00	0.00	0.00
Special Projects	9013	8699	0000	9,263.16	100%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9,263.16	0.00	0.00
Special Education	6500	8792	0000	806,492.00	0.00	15,081.00	94,960.00	36,275.00	67,126.00	128,656.00	67,126.00	28,955.00	28,636.00	14,547.00	14,100.59	0.00	486,267.59	310,224.41
TOTAL OTHER LOCAL 8699-8798				1,699,678.11	14,446.34	40,691.38	110,993.98	152,234.70	109,233.44	208,477.38	181,278.63	47,405.17	38,775.90	141,230.95	14,190.59	15,000.00	1,075,967.65	509,010.46

	32,281,168.00	709,633.09	712,714.82	2,431,438.19	1,794,696.74	1,980,558.98	4,737,862.87	2,569,356.33	3,574,647.83	1,216,674.98	3,883,912.15	5,393,572.95	74,303,669.38
GRAND TOTAL RECEIPTS													

DISBURSEMENTS

	1000	2000	3000	4000	5000	6000	7000	800,451.88	2,691,344.31	2,722,826.02	2,748,811.87	2,784,989.92	804,615.41	4,373,734.21	2,940,895.53	3,238,681.91	3,238,681.91	2,835,785.94	32,518,695.82	1,769,271.16	
Certificated Salaries																					
Classified Salaries																					
Benefits																					
Supplies																					
Services/Other Operating																					
Capital Outlay																					
Other Outgo																					
GRAND TOTAL DISBURSEMENTS																					
NET INCOME																					

	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	FISCAL YEAR TOTAL
	1,783,428.88	(1,366,448.50)	(2,022,016.93)	(2,220,076.22)	(2,655,234.76)	2,467,796.71	8,291,236.55

PRIOR YEAR (ASSETS)

